

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
Center for Drug and Health Plan Choice  
7500 Security Boulevard, Mail Stop C4-23-07  
Baltimore, Maryland 21244-1850



**Center for Drug and Health Plan Choice**  
**Medicare Plan Payment Group**

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Date: August 17, 2009

To: All Part D Plan Sponsors

From: Thomas Hutchinson, Director  
Medicare Plan Payment Group

Subject: 2008 Attestations of Prescription Drug Event Data, Direct and Indirect  
Remuneration Data, and Monthly Plan-to-Plan (P2P) Reconciliation  
Payments

Each year Part D sponsors are required to certify their Part D cost data by submitting the Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor and the Attestation of Plan-to-Plan Reconciliation Payment Data. A signed copy of **both** attestations is required to receive risk sharing and reinsurance payment adjustments resulting from the 2008 Part D payment reconciliation. Part D sponsors must also submit the Record of Plan-to-Plan Reconciliation Payments which summarizes P2P payments made to other Part D sponsors.

A signed copy of both attestations, the Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor and the Attestation of Plan-to-Plan Reconciliation Payment Data must be signed and mailed to StrategicHealthSolutions (Strategic) at:

StrategicHealthSolutions, LLC  
Attn: Part D Payment Review  
10040 Regency Circle, Suite 150  
Omaha, NE 68114

The Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor must be mailed to Strategic **by Friday, September 11, 2009**. The Attestation of Plan-to-Plan Reconciliation Payment Data must be mailed to Strategic **by Friday, September 18, 2009**. Faxed or electronic copies of the signed attestations are not acceptable. The signed original attestations must be mailed to Strategic.

The Record of Plan-to-Plan Reconciliation Payments must be sent electronically (in the Excel spreadsheet format in Attachment IV) to Strategic at [PartDPaymentReview@Strategichs.com](mailto:PartDPaymentReview@Strategichs.com) by **Friday, September 18, 2009**. Please use the following verbiage in the subject line of the e-mail, "P2P Reconciliation Payment Spreadsheet".

A description of both attestations and the Record of Plan-to-Plan Reconciliation Payments is provided below. In addition, please see Attachment I for detailed instructions on completing these documents. Questions concerning these attestations should be directed to Strategic at [PartDPaymentReview@Strategichs.com](mailto:PartDPaymentReview@Strategichs.com).

**2008 Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor**

Per 42 CFR 423.505(k)(3) and (5), Part D sponsors are required to certify the claims data and allowable costs they submit for purposes of risk corridor and reinsurance payment. In submitting the Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor (see Attachment II), Part D sponsors certify that Prescription Drug Event (PDE) data, direct and indirect remuneration (DIR) data, and any other information provided for the purposes of determining allowable reinsurance and risk corridor costs for contract year 2008 are accurate, complete, and truthful. In addition, Part D sponsors acknowledge that this information will be used for purposes of obtaining federal reimbursement.

New language has been added to this attestation regarding the processing of retroactive adjustments and payments resulting from these adjustments. Specifically, Part D sponsors must attest that they have processed all retroactive adjustments received by May 30, 2009. In addition, Part D sponsors must certify that payments for Part D claims have been made in accordance with the coordination of benefits guidance in Chapter 14 of the Medicare Prescription Drug Benefit Manual and other applicable CMS guidance. This would include payments made to long-term care pharmacies and beneficiaries as a result of retroactive changes in a beneficiary's low-income subsidy (LIS) status.

This attestation must be signed and submitted to Strategic. This attestation will be available through the Health Plan Management System (HPMS) starting on August 17, 2009. To generate a hard copy of the attestation, Part D sponsors must print the PDF version of this attestation available on HPMS. Part D sponsors may submit this attestation only once on HPMS between August 17, 2009 and the September 11, 2009 submission deadline. To resubmit or correct their attestation, Part D sponsors must contact Strategic at [PartDPaymentReview@Strategichs.com](mailto:PartDPaymentReview@Strategichs.com).

**Part D sponsors may not substitute a revised or different attestation for this attestation.** However, in the case that a Part D sponsor is aware of an error or potential error in the prescription drug event (PDE) records submitted to CMS for contract year 2008, has notified CMS of this error, and is working to rectify this error, the Part D sponsor may add an attachment to this attestation which describes the error, the magnitude of the error, and expectations for resolving this problem. The Part D sponsor must also indicate that CMS has received prior notification of the identified or potential error. The attachment must be uploaded on HPMS and attached to the signed hard copy of the attestation submitted to Strategic.

**2008 Record and Attestation of Plan-to-Plan Reconciliation Payments**

Part D sponsors must submit the 2008 Record of Plan-to-Plan Reconciliation Payments (see Attachment IV) to reflect any P2P payments made for contract year 2008. In this

Excel spreadsheet, Part D sponsors must indicate the contract ID paid (e.g. H1234), the amount owed for contract year 2008, the amount paid for contract year 2008, and any information regarding the sponsor's ability to make complete, accurate, and timely P2P payments. Part D sponsors are required to submit a separate report for each of their contracts. The Excel spreadsheet may not be substituted or revised.

When submitting the 2008 Record of Plan-to-Plan Reconciliation Payments, Part D sponsors must also submit the attestation in Attachment III, the Attestation of Plan-to-Plan Reconciliation Payment Data. By signing this attestation, the Part D sponsor certifies that, based on best knowledge, information, and belief, accurate and complete P2P reconciliation payments have been made by the Part D sponsor in accordance with the P2P Payable Report and the P2P Receivable Report. The Attestation of Plan-to-Plan Reconciliation Payment Data and the Record of Plan-to-Plan Reconciliation Payments are not available through HPMS.

Attachments (5)

## **Attachment I: Instructions for Completing Attachments II, III, and IV**

### Instructions for Attachment II: Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor (Due September 11, 2009)

All Part D sponsors who offered an active Part D plan in 2008 **must** complete the attestation through HPMS and sign and submit the attestation to Strategic. This attestation will become available on August 17, 2009 and may be accessed on HPMS using the following navigation path: HPMS Homepage > Plan Bids > DIR Reporting > CY 2008 > PDE/DIR Attestation Submission. Sponsors will only have one opportunity to submit this attestation through HPMS between August 17, 2009 and 11:59 p.m. EDT on Friday, September 11, 2009. To resubmit or correct this attestation, Part D sponsors must contact Strategic at [PartDPaymentReview@Strategichs.com](mailto:PartDPaymentReview@Strategichs.com). To generate a hard copy of the attestation, Part D sponsors must print the PDF version of this attestation available on HPMS. After submission of this attestation through HPMS, Part D sponsors may view the completed attestation on the PDE/DIR Attestation PDF History page using the following navigation path: HPMS Homepage > Plan Bids > DIR Reporting > CY 2008 > PDE/DIR Attestation PDF History.

1. "NAME OF MEDICARE PART D ORGANIZATION" Field- Indicate the name of the parent organization. One attestation should be submitted per parent organization per contract year. Therefore, Part D sponsors offering multiple contracts should submit one attestation for all contracts combined for the applicable contract year.
2. "CONTRACT NUMBERS HERE"- Indicate the contract numbers (H numbers, R numbers, E numbers, and/or S numbers) which the sponsor offered in the applicable contract year and for which the sponsor is certifying.
3. "DATE OF DIR REPORT SUBMISSION"- Indicate the date that the most recent DIR Report for Payment Reconciliation for the applicable contract year was successfully submitted to CMS via HPMS.
4. "Printed Name"- Indicate the name of the signer of the attestation. The name of signer must be printed. This attestation must be signed by the CEO, CFO, or an individual delegated the authority to sign on behalf of one of these officers and who reports directly to one of these officers.
5. "TITLE [CEO, CFO, or delegate]": Indicate the title of the signer, either CEO, CFO, or delegate.
6. "Organization Name": Indicate the name of the parent organization.
7. "DATE": The attestation must be signed after CMS review and acceptance of the DIR Report for Payment Reconciliation. An attestation that is signed with a date prior to the "Date of DIR Report Submission" is not considered complete. Prior to submission of this

attestation, the signer should review the DIR Report for Payment Reconciliation for accuracy.

**Please Note:** This attestation may not be substituted or revised. The attestation must be obtained through HPMS. In the case that a Part D sponsor is aware of an error or potential error in the prescription drug event (PDE) records submitted to CMS for contract year 2008, has notified CMS of this error, and is working to rectify this error, the Part D sponsor may add an attachment to this attestation which describes the error, the magnitude of the error, and expectations for resolving this problem. The Part D sponsor must also indicate that CMS has received prior notification of the identified or potential error.

Instructions for Attachment III: Attestation of Plan-to-Plan Reconciliation Payment Data (Due September 18, 2009)

All Part D sponsors who offered an active Part D plan in 2008 **must** complete and submit a signed hard copy of this attestation using the template in Attachment III.

1. "INSERT NAME OF MEDICARE PART D ORGANIZATION"- Indicate the name of the parent organization. One attestation should be submitted per parent organization per contract year. Therefore, Part D sponsors offering multiple contracts should submit one attestation for all contracts combined for each applicable contract year. It is not necessary to include the name of each legal entity for each contract listed on the attestation.
2. "INSERT CONTRACT NUMBERS HERE OR REFERENCE ATTACHMENT WITH CONTRACT NUMBERS LISTED"- Indicate the contract numbers (H numbers, R numbers, E numbers, and/or S numbers) which the sponsor offered in the applicable contract year and for which the sponsor is certifying. Part D sponsors may instead list the applicable contract numbers in a separate attachment and reference the appropriate attachment in this field.
3. "INSERT SUBMISSION DATE OF RECORD OF PLAN-TO-PLAN RECONCILIATION PAYMENTS "- Indicate the date that the Part D sponsor submitted the most recent Record of Plan-to-Plan Reconciliation Payments to CMS for the applicable contract year.
4. "INDICATE NAME [SIGNER]"- Indicate the name of the signer of the attestation. The name of signer must be typed below the signature line. This attestation must be signed by the CEO, CFO, or an individual delegated the authority to sign on behalf of one of these officers and who reports directly to one of these officers.
5. "INDICATE TITLE [CEO, CFO, or delegate]"- Indicate the title of the signer, either CEO, CFO, or delegate.
6. "INDICATE PART D ORGANIZATION"- Indicate the name of the parent organization.

7. “DATE” – The attestation must be signed after CMS review of the Record of Plan-to-Plan Reconciliation Payments Spreadsheet. An attestation that is signed with a date prior to the “Submission date of Record of Plan-to-Plan Reconciliation Payments” is not considered complete. The signer must review the spreadsheet for accuracy.

**Please note:** This attestation may not be substituted or revised.

Instructions for Attachment IV: Record of Plan-to-Plan Reconciliation Payments (Due September 18, 2009)

All Part D sponsors who offered an active Part D plan in 2008 **must** complete and submit this report electronically using the Excel spreadsheet format in Attachment IV. In addition to the instruction provided below, please refer to the sample reports provided in Attachment V: Sample 2008 Record of Plan-to-Plan Reconciliation Payments.

1. “Contract Number” Field- Identify the CMS Contract Number of the contract the sponsor is certifying for the applicable contract year. Part D sponsors are required to submit a separate report, using a separate worksheet for each of their applicable contracts. If multiple contracts are combined on one worksheet, the spreadsheet will be returned for correction.

2. “Contract Year” Field – Indicate the contract year for which the sponsor is certifying.

3. “Payments as of Date” Field – Indicate the date of the last P2P payments made or the date through which P2P payments have been made for the applicable contract year. If all payments were made for the contract year, the current date is acceptable for this field.

4. “Contract ID Paid” Column – Indicate the CMS contract number that the Part D sponsor’s contract **paid**. Each line represents the **total** P2P payments made by the Part D sponsor’s contract to the other contract for the applicable contract year. There should only be one row for each contract paid. If one contract repeats over several rows, showing monthly payments, not the total P2P payments, the spreadsheet will be returned for correction.

5. “Annual Amount Owed” Column – Indicate the **sum** of the **total** amount found on Report 41, the P2P Receivable Report (for negative amounts only), and the total amount found on Report 43, the P2P Payable Report (for positive amounts only), which is owed to the contract indicated in the “Contract ID Paid” column. Negative amounts on Report 41, at the contract level, are amounts owed to the other contract and thus, are the amounts to be reported on the P2P Payments spreadsheet. Field 13 on the Contract of Record trailer in Report 41 shows the contract level total. If field 13 on the Contract of Record trailer is negative, the amount is a payable not a receivable. Positive amounts found in field 13 on the Submitting Contract trailer on Report 43 are payables to the other contract. Negative amounts found in field 13 on the Submitting Contract trailer on Report 43 should not be reported. Negative amounts found on Report 43, at the contract

level, are receivables. Only document payables owed to the other contracts. Amounts owed should come from Report 41 and Report 43 only.

To determine the **Annual Amount Owed**, take the negative amounts from Report 41 and consider them positive since they are positive amounts that the Part D sponsor's contract should have paid to the other contract. Add these values to the positive P2P amounts from Report 43. For example, if the contract has -\$50.00 on Report 41 (field 13 on the Contract of Record trailer) and a total of \$500.00 on Report 43 (field 13 on the Submitting Contract trailer), the Part D sponsor would report a total of \$550.00 (\$50.00 + \$500.00) in the Annual Amount Owed column. If the contract erroneously reduces the total amount from Report 43 by the negative amount found on Report 41, the spreadsheet will be returned for correction. In this example, if the contract reports \$450 instead of \$550, the spreadsheet is incorrect and will be returned for correction.

6. "Amount Paid" Column – Report the total amount that was **actually paid** to the contract indicated in the "Contract ID Paid" column for the applicable contract year. If all P2P payments were made as instructed in the P2P guidance, the amount reported in the "Annual Amount Owed" column will be equal to the amount reported in the "Amount Paid" column. If the columns are not equal, an explanation is **required** in the "NOTES" column.

7. "Report 43 Month & Year" Column – Indicate the month(s) and year(s) of the P2P Reports- Reports 43 which were used to make P2P payments to the contract indicated in the "Contract ID Paid" column for the applicable contract year. Although only one contract is listed per row, there may be multiple monthly P2P reports showing the amounts owed to that one contract. This cell should list the month and year for **each** Report 43 that was used to make P2P payments. This column should be populated with the 'as of year' (field 6) and 'as of month' (field 7) which are found on the contract header of Report 43. The 'as of year' and the 'as of month' on the reports indicate the processing month (month in which the PDE was processed at CMS) and year. The Report 43 month and year should be listed in this column if actual payments were made from the report. If the Part D sponsor neglected to make a payment from a Report 43, omit this report from the column and list the report as well as the month and year of the report within the explanation listed in the "NOTES" column. If there are consecutive months of P2P activity with the contract, list the P2P reports as such: October 2008 – December 2008.

Do not report the following in this field:

- The month and year in which the reports were released;
- The month and year in which you accessed the report;
- The file ID; or
- Financial amounts.

Errors found in this column will be returned for correction.

8. "Report 41 Month & Year" Column – Indicate the month(s) and year(s) of the P2P Reports- Reports 41 which were used to make P2P payments to the contract indicated in

the “Contract ID Paid” column for the applicable contract year. Although only one contract is listed per row, there may be multiple reports showing the amounts owed to that one contract. This cell should be populated with the ‘as of year’ (field 6) and ‘as of month’ (field 7) which are found on the Submitting Contract header of Report 41. The Report 41 month and year should be listed in this column if actual payments were made from the report. If the Part D sponsor neglected to make a payment from a Report 41, omit this report from the column and list the report as well as the month and year of the report within the explanation listed in the “NOTES” column. If there are consecutive months of P2P activity with the contract, list the P2P reports as such: October 2008 – December 2008.

Do not report the following in this field:

- The month and year in which the reports were released;
- The month and year in which you accessed the report;
- The file ID; or
- Financial amounts

Errors found in this column will be returned for correction.

9. “NOTES” Column - Any comments or further information regarding the Part D sponsor’s ability to make complete, accurate, and timely payments based on the P2P Payable Report and P2P Receivable Report should be noted in the “NOTES” column. If the Part D sponsor neglected to make a payment from one of the P2P reports, this unpaid P2P amount must be indicated in the “NOTES” Column. Specifically, the Part D sponsor must list the report, month, and year for the unpaid P2P amount. If you are listing a report in the NOTES column, you are required to provide an explanation as to why the payment was not made. The “NOTES” column should provide enough information for CMS to understand the payment discrepancy. Any additional information regarding discrepancies between the “Annual Amount Owed” and “Amount Paid” columns may also be provided in this column. If there is P2P activity between two contracts within your parent organization and your organization does not make P2P payments within the organization, explain the arrangement within the “NOTES” column.

If your notes do not clearly explain your situation, you may be required to provide additional information.

**Note:** In addition to following the Instructions for Attachment IV, please refer to Attachment V: Sample 2008 Record of Plan-to-Plan Reconciliation Payments, which is attached to this document.



**ATTACHMENT II: ATTESTATION OF DATA RELATING TO CMS PAYMENT  
TO A MEDICARE PART D SPONSOR- CY 2008**

(Submit By September 11, 2009)

Pursuant to the contract(s) between the Centers for Medicare & Medicaid Services (CMS) and (NAME OF MEDICARE PART D ORGANIZATION), hereafter referred to as the Part D Organization, governing the operation of the following Medicare Part D contract(s) (CONTRACT NUMBERS), the Part D Organization hereby makes the following attestations concerning CMS payments to the Part D Organization:

The Part D Organization attests that based on its best knowledge, information, and belief, the final prescription drug event (PDE) data which have been submitted to and accepted by CMS as of June 29, 2009, with respect to the Part D plans offered under the above-stated contract(s) for the dates of service of January 1, 2008 to December 31, 2008, are accurate, complete, and truthful and reflect all retroactive adjustments of which the Part D organization has been informed by May 30, 2009. In addition, the Part D Organization attests that based on best knowledge, information, and belief, the payments which have been made by the Part D organization for the claims summarized by the aforementioned prescription drug event data were made in accordance with the coordination of benefits guidance in Chapter 14 of the Medicare Prescription Drug Benefit Manual and other applicable CMS guidance.

The Part D Organization attests that based on its best knowledge, information, and belief as of the date(s) of the last successful 2008 direct and indirect remuneration (DIR) data submission via the Health Plan Management System (HPMS), the final DIR data submitted to CMS for the Part D plans offered under the above-stated contract(s) for the 2008 coverage year are accurate, complete, and truthful and fully conform to the requirements in the Medicare Part D program regulations and the contract year 2008 Medicare Part D DIR Reporting Requirements for Payment Reconciliation. The Part D Organization also certifies that based on its best knowledge, information, and belief as of the date indicated below, all other required information provided to CMS to support the determination of allowable reinsurance and risk corridor costs for the Part D plans offered under the above-stated contract(s) is accurate, complete, and truthful.

With regards to the information described in the above paragraphs, the Part D Organization attests that it has required all entities, contractors, or subcontractors, which have generated or submitted said information (PDE and DIR data) on the Part D Organization's behalf, to certify that this information is accurate, complete, and truthful based on its best knowledge, information, and belief. In addition, the Part D Organization attests that it will maintain records and documentation supporting said information. The Part D Organization acknowledges that the information described in the above paragraphs will be used for the purposes of obtaining federal reimbursement and that misrepresentations or omissions in information provided to CMS may result in Federal civil action and/or criminal prosecution.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

Title [CEO, CFO, or delegate])

Organization Name

Date

**ATTACHMENT III: ATTESTATION OF PLAN-TO-PLAN RECONCILIATION  
PAYMENT DATA – CY 2008**  
(Submit By September 18, 2009)

Pursuant to the contract(s) between the Centers for Medicare & Medicaid Services (CMS) and (INSERT NAME OF MEDICARE PART D ORGANIZATION), hereafter referred to as the Part D Organization, governing the operation of the following Medicare Part D contract(s) (INSERT CONTRACT NUMBERS HERE OR REFERENCE ATTACHMENT WITH CONTRACT NUMBERS LISTED), the Part D Organization hereby makes the following attestations concerning CMS payments to the Part D Organization.

The Part D Organization attests that in accordance with 1860D-24(a) of the Act which requires Part D sponsors to perform coordination of benefits activities with other providers of prescription drug coverage and 42 CFR 423.464(a) which requires Part D sponsors to comply with all administration processes established by CMS to ensure effective coordination between plans, it has made accurate and complete plan-to-plan reconciliation payments to other Part D sponsors for contract year 2008, based on best knowledge, information and belief, as directed by the P2P Payable Report and the P2P Receivable Report. In addition, the Part D Organization attests that based on best knowledge, information, and belief as of (INSERT SUBMISSION DATE OF RECORD OF PLAN-TO-PLAN RECONCILIATION PAYMENTS ), the Plan-to-Plan reconciliation payment data which is reported to CMS in the 2008 Record of Plan-to-Plan Reconciliation Payments with respect to the Part D plans offered under the above-stated contract(s) for the dates of service of January 1, 2008 to December 31, 2008 is accurate, complete, and truthful.

\_\_\_\_\_  
(INDICATE NAME [SIGNER] )(INDICATE TITLE  
[CEO, CFO, or delegate])  
on behalf of (INDICATE PART D ORGANIZATION)

\_\_\_\_\_  
DATE

# ATTACHMENT V: SAMPLE 2008 RECORD OF PLAN-TO-PLAN RECONCILIATION PAYMENTS

**Scenario-** H0003's P2P Payable Report and P2P Receivable Report for contract year 2008 are as follows:

Contracts Owed	Reports 43 (As of Month, As of Year)		Contracts Owed	Reports 41 (As of Month, As of Year)
H0001	October 2008: \$200 November 2008: \$300		H0001	December 2008: -\$500
H0002	January 2009: \$250 February 2009: \$450 March 2009: \$300		H0002	April 2009: -\$300
H0004	January 2009: \$400		H0004	

H0003's completed 2008 Record of Plan-to-Plan Reconciliation Payments should look like this:

<b>RECORD OF PLAN-TO-PLAN RECONCILIATION PAYMENTS</b>					
<b>Contract Number: H0003</b> <b>Contract Year: 2008</b> <b>Payments as of Date: 8/26/2009</b>					
CONTRACT ID PAID	ANNUAL AMOUNT OWED	AMOUNT PAID	REPORT 43 MONTH & YEAR	REPORT 41 MONTH & YEAR	NOTES
H0001	\$1,000	\$1,000	October 2008, November 2008	December 2008	
H0002	\$1,300	\$1,300	January 2009-March 2009	April 2009	
H0004	\$400	\$0.00			Unable to get in touch with P2P contact. CMS Account manager aware of issue. Attempting to find updated contact for this Contract. \$400 was found on Report 43 for January 2009. Will update attestation and spreadsheet once payment is made.

H0003's completed 2008 Record of Plan-to-Plan Reconciliation Payments should **not** look like this:

<b>RECORD OF PLAN-TO-PLAN RECONCILIATION PAYMENTS</b>					
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**Contract Number: H0003**  
**Contract Year: 2007**  
**Payments as of Date: 8/26/2009**

CONTRACT ID PAID	ANNUAL AMOUNT OWED	AMOUNT PAID	REPORT 43 MONTH & YEAR	REPORT 41 MONTH & YEAR	NOTES
H0001	\$1,000	\$1,000			Payment made to H0001 at the request of that Part D Sponsor.
H0002	\$1,300	\$1,300	January 2009-March 2009, April 2009		Will send out payment within the next 30 days.
H0004	\$400	\$0.00	January 2009		Amt Netted by plan on 3/10/09 AR PMT – Balance -0-

**Explanation of errors:**

Contract Year should be 2008, not 2007

H0001: Payments should not be made to another contract based upon the contract's request. Payments should be made based upon the monthly P2P reports (Reports 43 and 41). The Contract should list the reports that were used to determine the amount due to the other contract.

H0002: The April 2008 Report 41 is listed under the column for "Report 43 Month & Year". The notes column indicates that the actual payments were not made; therefore, the amount paid column should show \$0.00. The sponsor must send an updated attestation and spreadsheet once the payment is actually sent to the other organization.

H0004: The "Report 43 Month & Year" column should not list any reports. Only list reports showing amounts actually paid by the contract. If a payment was not made, do not list the P2P report. CMS guidance instructs sponsors to pay the P2P amounts in full. Netting is not allowed within the P2P payment process. Netting is the practice of adjusting the amount owed to the other contract by an amount that the other contract owes your contract.