



Commonwealth of Massachusetts
Executive Office of Health and Human Services
Office of Medicaid
600 Washington Street
Boston, MA 02111
www.mass.gov/masshealth



MassHealth
Long Term Care Facility Bulletin 100
June 2009

TO: Nursing Facilities, Chronic Disease and Rehabilitation Inpatient Hospitals, and Psychiatric Inpatient Hospitals Participating in MassHealth

FROM: Tom Dehner, Medicaid Director *TD*

RE: **Annual Accounting for Personal Needs Account Funds**

Background

MassHealth requires that nursing facilities, chronic disease and rehabilitation inpatient hospitals, and psychiatric inpatient hospitals account for the balances of personal needs account (PNA) funds (see 130 CMR 456.615).

Deadline for PNA-1 Submissions

To comply, providers must use the PNA-1 form. This form must be dated and signed by the administrator, under the pains and penalties of perjury, and sent to the following address by June 1, 2009.

Financial Compliance Unit
529 Main Street, 3rd Floor
Charlestown, MA 02129

The PNA-1 seeks information about PNA funds managed by the provider, including: members' names; members' social security numbers; the amount of petty cash held in the facility for the members; the amount held in individual bank accounts for the members; the balance held in the trustee account for the members; information about any other money being held for the members by the facility; and bank account information for individual and trustee bank accounts as of January 31, 2009. Additionally, copies of bank statements and a reconciliation of the trustee account (if one is used) must be attached to the PNA-1.

The reconciled bank balance **must agree** with the total PNA balance on the PNA-1 form.

Providers using Microsoft software to maintain listings of patient balances may submit the files in electronic format to PNAreview@umassmed.edu.

The PNA-1 form can be downloaded from the MassHealth Web site at www.mass.gov/masshealthpubs. Click on Provider Library, then on MassHealth Provider Forms.

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***Deadline for PNA-1
Submissions***
(cont.)

If the provider does not handle PNA funds for any members, it must state this on the PNA-1. The form must then be dated and signed by the administrator, and sent to the address listed in this bulletin.

Providers may use their own reconciliation form or may use the PNA-2 form included with this bulletin. This form is available online on the MassHealth Web site at www.mass.gov/masshealthpubs. Click on Provider Library, then on MassHealth Provider Forms.

***Deadlines
and Penalties***

If a provider does not submit the PNA-1 and, if applicable, the PNA-2 by June 1, 2009, or if the forms are incomplete and not reconciled to the bank statement, the provider may be subject to administrative sanction.

A copy of the PNA-1 and the PNA-2 are attached to this bulletin. These forms may be photocopied as needed.

Questions

If you have any questions about the information in this bulletin, please call the MassHealth Financial Compliance Unit at 617-886-8129.



Commonwealth of Massachusetts • EOHHS
www.mass.gov/masshealth

Statement of MassHealth Members' Personal Needs Account Funds

Commonwealth of Massachusetts • Executive Office of Health and Human Services • Office of Medicaid

Name of Facility			Provider Number/NPI
Address			Business Phone No.
City/Town	State	Zip	Business Fax No.

I hereby certify under the pains and penalties of perjury that the information in this report and any attachments hereto is true and correct to the best of my knowledge and belief.

Prepared by (please print)	Signature	Date / /
Prepared by (please print)	Signature	Date / /

Please check here if you **do not** maintain PNA accounts for MassHealth members.

THE FOLLOWING INFORMATION IS REQUIRED IN ADDITION TO A COMPLETED PNA-I.

1. A listing of all MassHealth members whose PNA funds are managed by the facility.

This must include:

- Member name (first and last);
- Social security number;
- Account balance as of January 31, 2009;
- Bank book number or aggregate trustee bank account number.

2. A COPY of the aggregate trustee bank statement or individual member account statements as of January 31, 2009. (Only bank issued statements will be accepted.)

3. An account reconciliation. If individual accounts are held for members, an account reconciliation is not necessary.

Please submit the patient balances in one of the following formats. (Circle your choice.)

1. 3½" disk
2. CD
3. Electronic files — e-mail to:
PNAReview@umassmed.edu
4. Handwritten on the enclosed PNA-2 form

COMPLETE THIS SECTION

Total number of **MassHealth** members listed:
List should NOT include private patients.

Total PNA balance of **MassHealth** members
Total PNA balance should equal the reconciled bank balance.

\$ _____, _____ . _____

Date of PNA balance: _____ / _____ / _____

Date of bank statement: _____ / _____ / _____

Name of bank(s): _____

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Bank Reconciliation for MassHealth Members' Personal Needs Account Funds as of January 31, 2009

BALANCE PER BANK AS OF JANUARY 31, 2009:			\$ _____, _____ . _____		
ADD DEPOSITS IN TRANSIT (+)					
Date			Amount		
TOTAL DEPOSITS IN TRANSIT:			\$ _____, _____ . _____		
DEDUCT OUTSTANDING CHECKS (-)					
Date	Check Number	Amount	Date	Check Number	Amount
TOTAL OUTSTANDING CHECKS:			\$ _____, _____ . _____		
ADD/DEDUCT OTHER RECONCILING ITEMS					
Description		Amount	Please indicate any funds that are held in the listed bank account(s) other than those for MassHealth members. For example, if any money is held for private patients, please indicate this amount, as well as any cash on hand, interest, service charges, etc. that may affect the account balance. The reconciled bank balance must equal the total PNA balance as stated on the PNA-1.		
TOTAL OTHER RECONCILING ITEMS:			\$ _____, _____ . _____		
ENDING BALANCE:			\$ _____, _____ . _____		
The reconciled bank balance must equal the total PNA balance as stated on the PNA-1.					

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