



Long-Term Care Facility Bulletin 119

DATE: August 2026
TO: Nursing Facilities and Chronic Disease Rehabilitation Inpatient Hospitals
Participating in MassHealth
FROM: Ryan Schwarz, Assistant Secretary for MassHealth 
RE: **Annual Review of Personal Needs Allowance Account**

Background

This bulletin updates and supersedes [Long-Term Care Facility Bulletin 118](#): *Annual Review of Personal Needs Allowance Account*.

MassHealth requires nursing facilities and chronic disease and rehabilitation inpatient hospitals to submit personal needs allowance (PNA) accounting to MassHealth annually and indicate whether or not they maintain PNA funds for MassHealth members. This is in accordance with [130 CMR 456.615](#): *Annual Accounting to MassHealth of the PNA Balance*.

Required Information in Annual PNA Accounting

Under 130 CMR 456.615(B), the accounting must, at a minimum, consist of the following, as well as any additional information requested by MassHealth:

For Members

- the member's name;
- the member's MassHealth ID number;
- the amount of petty cash held in the facility for the member;
- the balance held in any individual bank account for the member;
- the balance held in the trustee account for the member;
- any other money being held by the facility for the member;
- the balance held in the trustee account for each individual; and if funds are held in an aggregate trustee bank account, then a copy of the bank statement for that account must be submitted with the accounting.

For Residents Who Are Not Members

For residents who are not members, the accounting must, at a minimum, consist of

- petty cash held in the facility for each individual; and
- the balance held in any individual bank account for each individual.

Individuals who are not MassHealth members must be assigned a random code or identifier that is not based on protected health information. Information about individuals who are not MassHealth members must be de-identified under the [HIPAA Privacy Rule, 45 CFR § 164.514\(b\)](#).

PNA Submission Process

To facilitate fulfillment of the annual PNA accounting, the required form (PNA-1) is available to providers through the portal for the [Massachusetts Long-term Care Facility Financial Reporting Application](#).

Deadline for Submissions

The PNA-1 form requests information about PNA funds managed by the provider as of **July 31, 2026**. This information includes

- the amount of petty cash held in the facility for an individual;
- the amount held in individual bank accounts for an individual;
- the balance held in the trustee account for an individual; and
- information about any other money being held for an individual by the facility.

Providers must submit the Personal Needs Allowance (PNA-1) form and all required supporting documentation through the portal by **October 21, 2026**. The portal will begin receiving submissions as of **September 21, 2026**.

Other Submission Requirements

With each annual submission, providers must electronically submit copies of bank statements and a reconciliation of the trustee account, if one is used. The reconciled bank balance must align with the total PNA balance on the submitted PNA forms.

Providers who do not handle PNA funds for any individuals must state this on the PNA form.

All PNA filings must be dated and signed electronically by the facility's administrator and submitted through the online portal.

Non-Compliance with PNA Annual Reporting

If a provider does not submit the PNA-1 Form through the online portal by **October 21, 2026**, or if the filing is incomplete and not reconciled with the submitted bank statement, MassHealth may pursue sanctions against the provider under 130 CMR 450.238: *Sanctions: General*. If MassHealth determines that a provider made false or

misleading representations through the submissions required by this bulletin, in addition to pursuing sanctions against the provider, MassHealth will also refer the provider to the Medicaid Fraud Division in the Attorney General's Office, as appropriate.

MassHealth Website

This bulletin is available on the [MassHealth Provider Bulletins](#) web page.

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Questions?

If you have questions about the information in this bulletin, please contact us.

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