




Commonwealth of Massachusetts
Executive Office of Health and Human Services
Division of Medical Assistance
600 Washington Street
Boston, MA 02111
www.mass.gov/dma

MassHealth
Long Term Care Facility Bulletin 84
April 2003

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

FROM: Douglas S. Brown, Acting Commissioner 

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

Accounting Requirement

The Division's regulations at 130 CMR 456.615 require that long-term-care facilities make an accounting to the Division of the balances of the personal needs allowance (PNA) funds for each MassHealth member for whom the facility handles funds. This accounting is due to the Division by June 1 of each year.

June 1 Deadline for PNA-1 Submissions

To comply with these regulations, long-term-care facilities must use the PNA-1. This form must be dated and signed by the facility administrator and sent to the following address by **June 1, 2003**.

Division of Medical Assistance
ATTN: David Telegen
Office of Financial Compliance
600 Washington Street
Boston, MA 02111

On the PNA-1, state the PNA balance for each MassHealth member as of **February 28, 2003**. Attach to the form a copy of the bank statement(s) and reconciliation(s) of the aggregate trustee bank account(s) as of **February 28, 2003**, and submit the documents to the Division at the above address.

Providers may use their own reconciliation form or may use the reconciliation form attached to this bulletin (PNA-2). This form is available on-line as an Excel file on the MassHealth Provider Services Web site at www.mahealthweb.com/publications_and_forms.htm, where it can be completed on-line, then printed and mailed to the above address. **Please Note:** The amount on Line 7 of the attached bank reconciliation form must agree with the **Total PNA Balance-All Pages** on the PNA-1 form.

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**June 1 Deadline
for PNA –1
Submissions
(cont.)**

Providers using Microsoft Excel or Access to maintain listings of patient balances may submit these on a 3½” floppy disk or CD. It is suggested that these disks be enclosed in a disk mailer envelope. Attach the disk or CD to the PNA-1 form and indicate the list as an attachment on the PNA-1. The PNA-1 form can be downloaded from the MassHealth Provider Services Web site at ww.mahealthweb.com/publications_and_forms.htm.

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

If a facility does not submit the PNA-1 by June 1, 2003, or if the form is incomplete, the facility may be subject to administrative sanction by the Division.

A copy of the PNA-1 is enclosed with this bulletin. This form may be photocopied as needed.

Questions

If you have any questions about this bulletin, contact David Telegen at 617-241-6106.



Bank Reconciliation for Members' Personal Needs Allowance Accounts As of February 28, 2003

Remember to use negative numbers for negative values.

1. Balance per Bank, February 28, 2003 0
Add: Deposits in Transit: Date Amount

2. Total Deposits in Transit 0
Deduct: Outstanding Checks Check # Date Amount

3. Total Outstanding Checks 0
Other Reconciling Items:

4. Total Other Reconciling Items: 0

5. Balance per Book 0

Other items:

6. Total Other Items: 0

7. Balance per PNA: Total 0

Return a paper or electronic copy to:
Division of Medical Assistance
ATTN: David Telegen, Office of Financial Compliance
600 Washington Street, Boston, MA 02111