



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 90
August 2005**

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

FROM: Beth Waldman, Medicaid Director *BW*

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

Background

MassHealth regulations at 130 CMR 456.615 require that long-term-care facilities make an accounting of the balances of the personal needs allowance (PNA) funds for each MassHealth member for whom the facility handles funds.

**September 30 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's administrator and sent to the following address by **September 30, 2005**.

Financial Compliance Unit
529 Main Street
Suite 1M2A
Charlestown, MA 02129

On the PNA-1, state the PNA balance for each MassHealth member as of **April 30, 2005**. Attach to the form a copy of the bank statement(s) and reconciliation(s) of the aggregate trustee bank account(s) as of **April 30, 2005**, and submit these documents to the above address.

Providers may use their own reconciliation form or may use the reconciliation form (PNA-2) attached to this bulletin. This form is available online on the MassHealth Web site at www.mass.gov/masshealthpubs where it can be printed and mailed to the above address. Click on Provider Library, then on MassHealth Provider Forms. **Please Note:** The reconciled bank balance must agree with the **Total PNA Balance** on the PNA-1 form.

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**September 30 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 www.mass.gov/masshealthpubs. Click on Provider Library, then on MassHealth Provider Forms.

If the 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's administrator, and sent to the address listed on the front of this bulletin.

If the facility does not submit the PNA-1 by September 30, 2005, or if the form is incomplete, the facility may be subject to administrative sanction.

A copy of the PNA-1 and PNA-2 is enclosed with this bulletin. Forms may be photocopied as needed.

Questions

If you have any questions about this bulletin, call the MassHealth Financial Compliance Unit at (617) 241-6115.

Statement of Members' Personal Needs Account

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

NAME OF FACILITY			PROVIDER NUMBER _____
ADDRESS			BUSINESS PHONE (____) _____ - _____
CITY/TOWN	STATE	ZIP	BUSINESS FAX (____) _____ - _____

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

Prepared by (please print)	Signature	____ / ____ / ____
Administrator (please print)	Signature	____ / ____ / ____

PLEASE INDICATE HERE IF YOU **DO NOT** MAINTAIN PNA ACCOUNTS FOR MASSHEALTH RESIDENTS.

THE FOLLOWING INFORMATION IS REQUIRED IN ADDITION TO A COMPLETED PNA-1.

THIS MAY BE SUBMITTED ON A DISK OR PRINTED DIRECTLY FROM AN EXISTING FILE IF ELECTRONIC RECORDS ARE MAINTAINED BY THE FACILITY. OTHERWISE, THE ENCLOSED FORMS MAY BE COMPLETED.

1. 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 April 30, 2005
- Bank book number or aggregate trustee bank account number

2. COPY of the aggregate trustee bank statement or individual member account statements as of April 30, 2005

3. Account reconciliation

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

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) _____

Bank Reconciliation for Members' Personal Needs Account as of April 30, 2005

BALANCE PER BANK AS OF APRIL 30, 2005

\$ _____ , _____ . _____

ADD DEPOSITS IN TRANSIT

Date	Amount

TOTAL DEPOSITS IN TRANSIT

\$ _____ , _____ . _____

DEDUCT OUTSTANDING CHECKS

Check Number	Amount	Check	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 should equal the Total PNA Balance as stated on PNA-1.

TOTAL OTHER RECONCILING ITEMS

\$ _____ , _____ . _____

ENDING BALANCE

\$ _____ , _____ . _____

The reconciled bank balance should equal the total PNA balance as stated on the PNA-1.

Patient Listing of Members' Personal Needs Account as of April 30, 2005

MassHealth Member's Name	Social Security Number	PNA Balance	Bank Book No. and/or Aggregate Trustee Bank Account No.
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