

Request for Emergency Clearance of the Paperwork Reduction Act for Reporting Requirements by State Agencies for the Medicaid Report on Payables and Receivables

The Centers for Medicaid and Medicaid Services (CMS) currently receives information from State Agencies for the Medicaid Report on Payables and Receivables, also known as the Medicaid Incurred but Not Reported (IBNR) Survey (Form CMS-R199) that is already approved under OMB control number 0938-0697. The CMS is requesting that a paperwork Reduction Act (PRA) package for a revised Form CMS-R199 be processed under the emergency clearance process. The approval of this information collection process is essential in order to comply with Section 3515 of the Chief Financial Officers (CFO) Act that requires government agencies to produce auditable financial statements in accordance with Office of Management and Budget (OMB) guidelines on Form and Content. Collection of Medicaid data and the calculation of the Medicaid Incurred But Not Reported (IBNR) estimate are pertinent to CMS' financial audit.

This Medicaid IBNR Survey consists of three sections: Section I – Medicaid Accounts Payable; Section II – Medicaid Accounts Receivable; and Section III – Average Days. Sections I and II require that the States identify the Comprehensive Annual Financial Report (CAFR) period that the data is based upon. Sections I and II also require that States report the latest CAFR data as well as CAFR data for the previous year. For each reporting requirement in Sections I and II, States are required to enter total costs as well as the portion known as Federal Financial Participation.

The CMS would like to make some minor technical changes as described below that will provide greater clarity to the States, when responding to the survey instrument.

I. MEDICAID ACCOUNTS PAYABLE

Under the column headings, FFP, we would like to add (Whole dollars)

We would like to add Line 4 to the chart – Total Accounts Payable, which is the sum total of Lines 1 through 3.

II. MEDICAID ACCOUNTS RECEIVABLE

Under the column headings, FFP, we would like to add (Whole dollars)

We would like to add Line 5 to the chart – Total Accounts Receivable, which is the sum total of Lines 3 and 4.

III. AVERAGE DAYS

We would like to change calendar days to business days.

The changes requested are non-material in nature and will not have an impact on the burden that is already approved by OMB control number 0938-0697.

We find that our proposed timeline presents the need to expedite approval rather than follow the regular PRA review process.

We request your support in reviewing our access forms under the emergency PRA procedures so we may obtain the information from State Agencies in a timely manner to estimate MEDICAID IBNR payables and receivables, for inclusion in CMS' financial statements.