

The Division of Capitated Plan Audits is responsible for updating the cost reports and cost report instructions (Form CMS 276) for the cost-based Managed Care Organizations reimbursed on the reasonable cost basis. DCPA is requesting approval of a revised version of the currently approved Form CMS 276. The revised package has to be turned to OSORA by 10/17/2012 to be published in the Federal Register for comments.

The main purpose of the revisions was to implement some changes in response to the Affordable Care Act, which eliminated Part B coinsurance and deductibles for the majority of preventative services. Additional updates were made to eliminate redundant information and make improvements to the cost reports. Please note that this updated version can not reflect any of the anticipated/future policy changes until they have been finalized and implemented.

Summary of Changes

- Added lines to various worksheets to report Part B cost not subject to deductible and coinsurance (result of ACA)
- Moved other lines and modified formulas as a result of changes above
- Added a line for reporting of non-allowable costs to be able to allocate administrative expenses to non-allowable cost centers
- Added formulas for summing statistics for different supplier types and transferring those figures to another worksheet
- Added auto-fill formulas to avoid user errors
- Removed Worksheet B, Part I from the Budget Forecast as this information is reported on Worksheet N of the Final Cost Report.
- Added formula to display an error message to alert cost plans when the proposed premium is greater than the amount allowed to be collected.

Level of Effort

While plans are required to report Part B services not subject to coinsurance and deductible separately, CMS believes that this information has to be tracked and available to plans to make proper payments. In addition, CMS removed certain reporting requirements and automated the flow of certain figures. Therefore, the proposed changes will not change the level of effort needed to complete the forms.