

**The following discussion highlights each section of the Form CMS-64 and supporting forms in their order of appearance.**

CMS-64 consists of a one-page Certification Sheet and a one-page summary sheet with supporting forms for specific expenditure categories contained on the summary. Medicaid program expenditures reported on the summary sheet are supported by 64.9 forms. Administrative expenditures are supported by 64.10 forms. These forms detail, by category, the current quarter program and administration expenditures. Claims or adjustments for prior periods noted on Lines 7, 8, 10.A. or 10.B. of the summary sheet are supported by forms designated as 64.9; or 64.10P. These forms detail the prior period program and administration expenditures by category, arraying the expenditures by fiscal year. A separate form is prepared to support each fiscal year. Third Party Liability collections reported on Line 9.A. of the summary sheet are detailed on the form CMS-64.9A. Medicaid overpayment adjustments reported on line 10.C. of the summary sheet are detailed on the form CMS-64.9O. Allocation of Disproportionate Share Hospital (DSH) Payment Adjustments is detailed on the form CMS- 64.9D. Provider-Related Donations and Health Care related Taxes, Fees and Assessments Received Under Public Law 102-234 are detailed on the form CMS-64.11A. Summary Total of Receipts from Form CMS-64.11A represents the total of all CMS-64.11A detailed on the form CMS-64.11. Medicaid Drug Rebate Schedule is detailed on form CMS-64.9R. There are no forms numbered 64.1 through 64.8. Prior to the implementation of the updated MBES/CBES system, many payments without a defined category of service (COS) Line item were noted on an informational form I- Form (e.g., inpatient supplemental payments, physician supplemental, and outpatient supplemental payments), and then claimed on the COS Line titled "Other Care Services". The redesign provided the MBES/CBES with the capacity to expand, and more efficiently respond to State and/or Federal changes in the program.

**CMS 64 Certification Page:** Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program Certification Sheet.

**CMS-64 Summary Sheet:** Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, Summary Sheet. The form CMS-64 summary sheet is a one-page summary sheet summarizing the total expenditures reported for the quarter. The remaining forms provide additional detail and support the entries made on the summary sheet.

**CMS 64.9 Base:** Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, Expenditures in this Quarter. The form CMS-64.9BASE is comprised of two pages that are used for detailing, by category, current quarter program expenditures by type of service (e.g., clinical services, dental services). The total figures from the form CMS-64.9BASE are transferred to the form CMS-64Summary Sheet, Line 6, columns (a) and (b). This information will be computer generated from the CMS-64.9 and CMS-64.9 Waivers.

**CMS 64.9 Waiver:** Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, Expenditures in this Quarter. The form CMS-64.9 Waiver is comprised of two pages that are used for detailing, by category, current quarter program expenditures by type of service (e.g., clinical services, dental services). The total figures from each form CMS-64.9 Waiver are transferred to the form CMS-64.9BASE.

**CMS 64.9P:** Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, Prior Period Adjustment. The form CMS-64.9P supports claims or adjustments for prior period (years) which are transferred to the form CMS-64 summary sheet and noted on Lines 7, 8, 10.A., and 10.B., columns (a) and (b). It contains the same service categories as the form CMS-64.9. This two-page form details the program expenditures, by category, arraying the expenditures by fiscal year. A separate form CMS-64.9P is prepared to support each fiscal year and each line entry (Lines 7, 8, 10.A., and 10.B.) on the summary sheet. The prior period waiver-related expenditures are reported on a separate CMS form, CMS-64.9P Waiver. A separate form CMS-64.9P must be filed for each waiver including HCBS waivers.

**CMS 64.9P Waiver:** Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, Prior Period Adjustment. The form CMS-64.9P Waiver supports waiver claims or adjustments for prior period (years) which are transferred to the form CMS-64 summary sheet and noted on Lines 7, 8, 10.A., and 10.B., columns (a) and (b). It contains the same service categories as the form CMS-64.9. This two-page form details the program expenditures, by category, arraying the expenditures by fiscal year. A separate form CMS-64.9P Waiver is prepared to support each fiscal year and each line entry (Lines 7, 8, 10.A., and 10.B.) on the summary sheet.

**CMS-64.9O:** The form CMS-64.9O reports the Medicaid overpayments not collected nor adjusted, but refunded because of the expiration of the 60-day time limit for overpayments which occurred on or after October 1, 1985. This is authorized under Section 1903(d)(2) of the Act. Total figures of all CMS-64.9o forms are entered on the form CMS-64 summary sheet on Line 10.C.

**CMS-64.9O PERM:** The CMS-64.9O PERM reports the Payment Error Rate Measurement (PERM) overpayments not collected nor adjusted, but refunded to comply with the Improper Payments Information Act of 2002 (IPIA; Public Law 107-300).

**64.9 O RAC:** Over-payment Recovery Screen, Recovery Audit Contractor, Implementation Date 1/28/2011. Manual entry for Federal Share. Now this screen also shows ARRA expenditures. This pre-fills Line 10E of the CMS 64 Summary. Section 6411 of ACA.

**64.S9 RAC:** Over-payment Recovery Summary Screen, A separate RAC collection Report. RAC contactor fee is deducted from RAC collection. This Net collection pre-fills Line 9E of the 64 Summary. Implementation date 1/28/2011. Now this screen also

shows ARRA expenditures. Law: Section 6411 of ACA

**CMS 64.9 OFWA: Deficit Reduction Act (DRA) 6034 Fraud, Waste and Abuse Overpayment Form:** This report shows Fraud, Waste & Abuse Amounts Overpayments - Federal Credit Due. It is run for a Quarter or Year and by Line Number.

**CMS 64.9 A:** The form CMS-64.9a details TPL collections and cost avoidance information. Total figures from this one page form are entered on the CMS-64 summary sheet on line 9.A., columns (a) and (b).

**CMS 64.9C1:** Recoveries from Fraud, Waste & Abuse amount of line 9C1 of 64 Summary. Tot. Computable, Federal Share, ARRA (Col. A, B & C are enterable. These columns pre-fill 64 Summary.

**CMS 64.9C2:** Recoveries from OIG compliant of False Claim Act, Line 9C2 of 64 Summary. The form allows for multiple recovery periods. It pre-fills 64 Summary.

**CMS 64.9 E Series:** Low income population: (ACA Section 2202) -viii Group & Transition State adult group and State eligibility for Family Planning Services.

**CMS 64.9 PE:** Presumed Eligibility forms: (ACA Section 2202) These Forms are there for both MAP and Waivers.

**CMS 64.9 Waiver DSH Diversion:** Based on 1115 Waiver to demonstrate Neutrality. This report shows MAP DSH Diversion Waiver Total Computable, Federal Share, and State Share by state. It is run for a Quarter or Year and by Line Number.

**CMS 64.9P Waiver DSH Diversion:** This report shows MAP DSH Diversion Waiver Total Computable, Federal Share, and State Share for Prior Period Adjustments. It is run for a Quarter or Year and by Line Number.

**CMS 64.10 Base:** Expenditures for State and Local Administration for the Medical Assistance Program, Expenditures in this Quarter. The form CMS-64.10 supports administrative expenditures reported on the summary sheet. This one page form details, by category, the current quarter expenditures for administering the Medicaid program. The total figures from the form CMS-64.10 BASE are transferred to the form CMS-64 Summary Sheet, Line 6, columns (c) and (d). This information will be computer generated from the CMS-64.10 and CMS-64.10 Waivers.

**CMS 64.10 Waiver:** Expenditures for State and Local Administration for the Medical Assistance Program, Expenditures in this Quarter. The form CMS-64.10 supports administrative waiver expenditures reported on the summary sheet. This one page form details, by category, the current quarter expenditures for administering

the Medicaid program. The total figures from each form CMS-64.10 Waiver are transferred to the form CMS-64.10BASE.

**CMS 64.10P:** Expenditures for State and Local Administration for the Medical Assistance Program, Prior Period Adjustments. The form CMS-64.10P is similar to the form CMS-64.10 except that it addresses non –waiver adjustments to prior period expenditures. The totals from the form CMS-64.10P are transferred to the form CMS-64 summary sheet, Lines 7, or 8. or 10.A., or 10.B., columns (c) and (d). A separate form CMS-64.10P must be completed for each fiscal year.

**CMS 64.10P Waiver:** Expenditures for State and Local Administration for the Medical Assistance Program, Prior Period Adjustments. The form CMS-64.10P Waiver is similar to the form CMS-64.10 Waiver except that it addresses adjustments to prior period expenditures. The totals from the form CMS-64.10P are transferred to the form CMS-64 summary sheet, Lines 7, or 8. Or 10.A., or 10.B., column (c) and (d). A separate form CMS-64.10P Waiver must be completed for each waiver number.

**CMS-64.11:** Summary Total of Receipts from form CMS-64.11A. The form CMS-64.11 has been created to summarize the information reported on the various CMS-64.11A forms. This is authorized under Section 1903(w) of the Act.

**CMS 64.11A:** Actual Receipts by Plan Name. The form CMS-64.11A has been created to report the actual receipts by plan names form provider-related donation and health care related taxes, fees and assessments. This is authorized under Section 1903(w) of the Act. **NOTE:** There are no forms numbered 64.1 through 64.8 because of form development and redevelopment over the years. There are also no forms detailing items 9.B. through 9.E. of the summary sheet because there is no need for further breakdown of these figures for reimbursement calculations.

**CMS 64.9D:** Allocation of Disproportionate Share Hospital Payment Adjustments to Applicable FFYs. The form CMS-64.9d has been created to track payments of DSH by Federal Fiscal Year. This one page form details, by Inpatient Hospital Services and Mental Health Facility Services, details the allotment and DSH payments by Federal Fiscal Years. This is authorized under Section 1923(f) of the Act.

**CMS 64.9R:** The form CMS-64.9R has been created to report the aging of pending Drug Rebate collections for Total Computable. This is authorized under Section 1927(c)(1) of the Act.

**CMS 64 Narrative:** States will use this form to explain any unusual expenditure, entries on lines 4 and 5 of the summary sheet, CMP, etc.

**CMS 64.21:** Quarterly Medical Assistance Expenditure by Children’s Health Insurance Program Expenditure Categories. States use this form to report current quarter non-

waiver expenditures for children who are determined presumptively eligible under Section 1920A of the Act.

**CMS 64.21P:** Quarterly Medical Assistance Expenditures by Children's Health Insurance Program expenditure categories. States use this form to report prior period non-waiver expenditures for children who are determined presumptively eligible under Section 1920A of the Act.

**CMS 64.21 Waiver:** Quarterly Medical Assistance Expenditure by Children's Health Insurance Program Expenditure Categories. States use this form to report current quarter waiver expenditures for children who are determined presumptively eligible under Section 1920A of the Act.

**CMS 64.21P Waiver:** Quarterly Medical Assistance Expenditures by Children's Health Insurance Program expenditure categories. States use this form to report prior period waiver expenditures for children who are determined presumptively eligible under Section 1920A of the Act.

**CMS 64.21U:** Quarterly Medical Assistance Expenditure Categories by Children's Health Insurance Program Expenditure Categories. States use this form to report current quarter non-waiver expenditures described under Section 1905(u)(2) and 1905(u)(3) of the Act.

**CMS 64.21UWaiver:** Quarterly Medical Assistance Expenditure Categories by Children's Health Insurance Program Expenditure Categories. States use this form to report current quarter waiver expenditures described under section 1905(u)(2) and 1905(u)(3) of the Act.

**CMS 64.21UP:** Quarterly Medical Assistance Expenditures by Children's Health Insurance Program Expenditure Categories, Prior Period Expenditures. States use this form to report prior period non-waiver expenditures described under Section 1905(u)(2) and (3) of the Act.

**CMS 64.21UP Waiver:** Quarterly Medical Assistance Expenditures by Children's Health Insurance Program Expenditure Categories, Prior Period Expenditures. States use this form to report prior period waiver expenditures described under Section 1905(u)(2) and (3) of the Act.

**CMS 64.9F:** Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, Summary Sheet. The form CMS-64.9F is a one-page summary sheet summarizing the total expenditures reported for the quarter, by line and by categories of funding.

**CMS Informational Forms (I Forms):** An explanation of the I-Forms is provided only for informational purpose.

**CMS 64.9T:** Medical Assistance Expenditures by Type of Service for the Medical Assistance Program, Expenditures in This Quarter. The form CMS-64.9T supports claims or adjustments for current year which are transferred to the form CMS-64 summary sheet and noted on Lines 6, columns (a) and (b). It contains the same service categories as the form CMS-64.9. This two- page form details the program expenditures, by category, arraying the expenditures by Medicaid and CHIP. These expenditures are non-waiver expenditures. The total figures from the form CMS-64.9 are transferred to the form CMS-64.9BASE.

**CMS 64.9 TP:** Medical Assistance Expenditures by Type of Service for the Medical Assistance Program, Prior Period Adjustment. The form CMS-64.9Tp supports claims or adjustments for prior period (years) which are transferred to the form CMS-64 summary sheet and noted on Lines 7, 8, 10.A., and 10.B., columns (a) and (b). It contains the same service categories as the form CMS-64.9. This two-page form details the program expenditures, by category, arraying the expenditures by fiscal year. A separate form CMS-64.9Tp is prepared to support each fiscal year and each line entry (Lines 7, 8, 10.A., and 10.B.) on the summary sheet. The prior period waiver-related expenditures are reported on a separate CMS form, CMS-64.9Tp Waiver.

**CMS 64.9TP Waiver:** Medical Assistance Expenditures by Type of Service for the Medical Assistance Program, Prior period adjustments. The form CMS-64.9Tp Waiver supports waiver claims or adjustments for prior period (years) which are transferred to the form CMS-64 summary sheet and noted on Lines 7, 8, 10.A., and 10.B., columns (a) and (b). It contains the same service categories as the form CMS-64.9. This two-page form details the program expenditures, by category, arraying the expenditures by fiscal year. A separate form CMS-64.9TP Waiver is prepared to support each fiscal year and each line entry (Lines 7, 8, 10.A.,and 10.B.) on the summary sheet.

**CMS 64.9T Waiver:** Medical Assistance Expenditures by Type of Service for the Medical Assistance Program, Expenditures in This Quarter. The form CMS-64.9T Waiver is composed of two-page form details the program expenditures, by category, arraying the expenditures by Medicaid and CHIP. The total figures from each form CMS-64.9 Waiver are transferred to the form CMS-64.9BASE.

**CMS 21T Tracking:** Application of 20% Medicaid Allowance for FY 1998 Thru 2001 Allotment States Used in the Calculation of 20% Limit. System uses this form to verify that the CHIP amount does not exceed the limits assigned by the law.

**CMS I Forms:** The aforementioned new category of service Line items, do not result in an increase in burden as this information was originally reported on the COS Line titled "Other".

Beginning 1st quarter FY 2002 CMS-64 expenditure reporting cycle, CMS added informational forms (I-forms) to the expenditure package. These forms were established as an outgrowth of the many ongoing requests from Congressional, Office

of Management and Budget, Departmental, and other interest groups for special expenditure information that is not separately reported or identified on the expenditure reports. These expenditures are contained within other overall expenditure categories or line items. In response to these requests, on a regular basis we have had to conduct special state surveys in order to obtain the specified expenditure information. The use of these I-forms mitigates and/or eliminates the need for the special surveys or ad-hoc requests. The new COS Lines added into the MBES/CBES redesign and migration significantly reduce the need for the I-Forms. The use of the I-forms are now primarily limited to prior period adjustments or the few programs whose expenditures do not get factored into the calculations of Line 11 of the CMS-64 Summary Sheet (e.g., psychiatric residential treatment facilities (PRTF) and money follows the person (MFP)). Although it is infrequent, when Administrative costs do not fit into a defined Line item, those costs would get claimed on the "Other Financial Participation" Line. The I-forms do not apply to the Territories and they will not need to address them.

**CMS 64.9I:** States use this form to report current quarter service expenditure issues such as supplemental payment expenditures for certain providers and school-based services expenditures.

**CMS 64PI:** States use this form to report prior quarter service expenditure issues such as supplemental payment expenditures for certain providers and school-based services expenditures.

**CMS 64.10I:** States use this form to report current quarter administrative expenditure issues such as supplemental payment expenditures for certain providers and school-based services expenditures.

**CMS 64.10PI:** States use this form to report current quarter administrative expenditure issues such as supplemental payment expenditures for certain providers and school-based services expenditures.

**New forms were added to CMS 64, expenditures starting 2<sup>nd</sup> quarter of 2014**

1. CMS 64.9VIII Enroll
2. CMS 64.9VIII-Newly, Low income eligible with 100% Federal Share
3. CMS 64.9VIII-Not Newly, Low income eligible with Regular Federal Share
4. CMS 64.9VIIIWaiver-Not Newly, Low income eligible with Regular Federal Share
5. CMS 64.9VIIIWaiver-Newly, Low income eligible with 100% Federal Share

**New forms were added to CMS 64, expenditures starting 3rd quarter of 2014**

1. CMS 64VIII P form added to MBESCBES to adjust Prior Period Adjustments.

**The following discussion highlights each section of the form CMS-37 and supporting forms in their order of appearance.**

Section 1903(d)(1) of the Social Security Act provides the need and legal basis for the collection of Medicaid budget and expenditure information from States:

Prior to the beginning of each quarter, the Secretary shall estimate the amount to which a State will be entitled under subsections (a) and (b) for such quarter, such estimates to be based on (A) a report filed by the State containing its estimate of the total sum to be expended in such quarter in accordance with the provisions of such subsections, and stating the amount appropriated or made available by the State and its political subdivisions for such expenditures in such quarter, and if such amount is less than the State's proportionate share of the total sum of such estimated expenditures, the source or sources from which the difference is expected to be derived, and (B) such other investigation as the Secretary may find necessary. The MBES/CBES system added calculation to account for a temporary increase in the federal medical assistance percentage (FMAP) enacted under Section 5001 of the Affordable Care Act (ACA) of 2009. In addition, Sections 2301, 2501, 2703, and 4107 enacted under the ACA, established a Freestanding Birth Center Category of Service (COS), Prescription Drug Rebate COS, Health Homes for Enrollees with Chronic Conditions, and a Tobacco Cessation for Pregnant Women COS respectively. To account for this legislation, CMS expanded the MBES/CBES through the addition of new COS Line items. CMS requires that each State Medicaid agency quarterly submit the Form CMS-37 via the web-based Medicaid and State Children's Health Insurance Program Budget and Expenditure System (MBES/CBES). Due dates are November 15, February 15, May 15 and August 15 of each fiscal year. The ADDENDUM provides a description of forms contained in this package. All submissions represent equally important components of the grant award cycle, but the May and November submissions are particularly significant for budget formulation. The November submission introduces a new fiscal year to the budget cycle and serves as the basis for the formulation of the Medicaid portion of the President's Budget, which is presented to Congress in January. The February and August submissions are used primarily for budget execution in providing interim updates to CMS' Office of Financial Management, the Department of Health and Human Services, the Office of Management and Budget and/or Congress depending on the scheduling of the national budget review process in a given fiscal year. These submissions provide CMS with base information necessary to track current year obligations and expenditures in relation to the current year appropriation and to notify senior managers of any impending surpluses or deficits.

**CMS 37.1:** Certification page with estimates for Medical Assistance State and Local Administration and M-Chip Federal Share. These estimates are for the Current year and Budgeted year. These forms will be filed quarterly for FFY.

**CMS 37.1 HIT:** Health Information Technology Incentive Payments and Administration payments estimates. These estimates are for the current and Budgeted year.



**CMS 37.3:** It is an estimates for categories of services, for both current year and Budgeted year. This is the basis for Form 37.1.

**CMS 37.7:** It is the basis for Estimated Average Number of Eligibles during the year.

**CMS 37.10:** It provides State and Local Administration estimates.

**CMS 37.12:** provides narrative explanations for previous forms.

**CMS 37.10I:** provides Information for State and Local Administration.

**The following discussion highlights each section of the form CMS-21B & 21 and supporting forms in their order of appearance.**

**Forms CMS-21 and CMS-21B** Sections 1905 and 2105 of the Social Security Act provide the authority for collecting this information. States are required to submit the form CMS-21 quarterly to CMS no later than 30 days after the end of the quarter being reported and the form CMS-21B quarterly no later than 45 days prior to the start of each quarter of funds request. These submissions provide CMS with the information necessary to issue the quarterly grant awards, monitor current year expenditure levels, determine the allow ability of State claims for reimbursement, develop CHIP financial management information, provide for State reporting of waiver expenditures, ensure that the federally-established allotment is not exceeded. Further, these forms are necessary in the redistribution and reallocation of unspent funds over the Federally mandated timeframes. The structure of the forms CMS-21 and CMS-21B were designed to capture financial reporting data in a manner that is similar to the forms CMS-64 and CMS-37. Classification, identification and referencing used in the CMS-64 forms has been in place, and is readily understood and accepted by the report users, and is supported by strong sentiments in both CMS and the States to maintain web-based format for the forms CMS-21 and CMS-21B as well. Beginning in the first quarter of FFY 2010 expenditure reporting cycle, CMS redesigned and updated the MBES/CBES system, and received favorable responses from both CMS and the States. Sections 4901, 4911, and 4912, of the Balanced Budget Act of 1997 (BBA) established a new Title XXI of the Act and related Medicaid provisions, which provides funds to States to enable them to initiate and expand the provision of child health assistance to uninsured, low-income children. In order to make appropriate payments to States pursuant to this new legislation, CMS amended the existing Medicaid Budget and Expenditure System (MBES) and established a new Child Health Budget and Expenditure System (CBES) and established new report forms for States to report budget, expenditure and related statistical information to CMS on a quarterly basis. Reporting of this information by States began after the end of the second quarter of Federal fiscal year 1998 (after the end of June 1998). The Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA or Public Law 111-3) reauthorized the funding of CHIP through FY 2013.

**Form CMS-21, Quarterly Medicaid State Children's Health Insurance Program St**

## **atement of Expenditures for Title XXI.**

CMS-21 consists of a one-page Summary and Certification Sheet with supporting forms for specific expenditure categories contained on the summary. CHIP program and administrative expenditures reported on the summary sheet are supported by 21P forms. These forms detail, by category, the current quarter program and administration expenditures. Increasing claims or adjustments for prior periods are noted in Columns (a) and (b) of Line 2. Decreasing claims or adjustments for prior periods are noted in Columns (a) and (b) of Line 3. These forms detail the prior period program and administration expenditures by category, arraying the expenditures by fiscal year. A separate form is prepared to support each fiscal year and increasing or decreasing adjustments. Provider-Related Donations and Health Care related Taxes, Fees and Assessments Received Under Public Law 102-234 are detailed on the form CMS-21.11a. Summary Total of Receipts from Form CMS-21.11a represents the total of all CMS-21.11a detailed on the form CMS-21.11. Section 2105 of the Act provides for FFP at the enhanced FMAP available only up to a 10 percent limit for certain categories of State Title XXI expenditures specified at that section.

### **CMS 21B:**

These forms discuss Budget estimates of States and territories. Every year Congress appropriates certain amounts for the benefits of CHIP programs. This amount will be allocated to all States and territories proportionately depend upon their expenditures. These estimates are important for the purpose of providing them grants every quarter or year. The appropriations of the Congress usually are carried over for two years before remaining amounts being redistributed to the needy states proportionally. Certain schedules of the CMS-64 form are used by States to report budget, expenditure and related statistical information required for implementation of the Medicaid portion of the State Children's Health Insurance Programs, Title XXI of the Social Security Act (the Act), established by the recently enacted Balanced Budget Act of 1997 (BBA). MBES/CBES use four forms of Forms for this purpose:

**CMS 21B Summary:** It is similar to CMS 37.1, needs to be filed, certified quarterly on 2/15, 5/15, 8/15, and 11/15 with CMS to show States Estimates.

**CMS 21B:** It is the form designates the Categories of Services.

**CMS 21B Narratives:** Narrative explanations for any accounts.

### **CMS 21:**

These forms are filed by States and Territories to disclose the real expenditures of CHIP allotments. MBES/CBES use several forms of disclose the expenditures of States and Territories. Quarterly Medicaid State Children's Health Insurance Program Statement of Expenditures for Title XXI, Expenditures in this Quarter

**CMS 21 Summary:** Quarterly Medicaid State Children's Health Insurance Program Statement of Expenditures for Title XXI, Summary Sheet. The form CMS-21 summary sheet is a one-page summary sheet summarizing the total expenditures reported for the

quarter. The remaining forms provide additional detail and support the entries made on the summary sheet.

**CMS 21 Base:** Quarterly Medicaid State Children’s Health Insurance Program Statement of Expenditures for Title XXI, Expenditures in this Quarter. The form CMS-21 BASE is one page that is used for detailing, by category, current quarter program expenditures by type of service (e.g., clinical services, dental services). The total figures from the form CMS-64.9 BASE are transferred to the form CMS-21 Summary Sheet, Line 1, columns (A) and (B). This information will be computer generated from the CMS-21 and CMS-21 Waivers. The following lines have been added to the CMS-21 Base Form, CMS-21P Form, CMS-21 Waiver Form, and CMS-21P Waiver Form:

**CMS 21P:** Quarterly Medicaid State Children’s Health Insurance Program Statement of Expenditures for Title XXI, Prior Period Adjustments. The form CMS-21P supports claims or adjustments for prior period (years) which are transferred to the form CMS-21 summary sheet and noted on Lines 2 for increasing adjustments and 3 for decreasing adjustments, columns (A) and (B). It contains the same service categories as the form CMS-21. This form details the program expenditures, by category, arraying the expenditures by fiscal year. A separate form CMS-21P is prepared to support each fiscal year and each line entry (Lines 2 and 3) on the summary sheet. The prior period waiver-related expenditures are reported on a separate CMS form, CMS-21P Waiver. A separate form CMS-21P must be filed for each waiver including HCBS waivers.

**CMS 21 L:** State Children’s Health Insurance Program Statement of Expenditures for the Title XXI Program, Calculation of 10% Limit. The form CMS-21 L calculates FFP at the enhanced FMAP which is available only up to a “10 Percent Limit” for certain categories of State Title XXI expenditures. This limit applies to administrative expenditures, outreach, health service initiatives, and certain other child health assistance. Because of the State allotment limitation, the 10 percent limit may be no more than 10 percent of the total computable amount of the State’s allotment for the FFY. This form will be computer generated by the system based on information reported by States on the CMS-64 and the CMS-21.

**CMS 21C:** Allocation of Title XIX and Title XXI Expenditures to CHIP Fiscal Year Allotment. The form CMS-21C has been created to track payments of Title XXI by Federal Fiscal Year. This one page form details, expenditures matched at the enhanced Title XXI rate for both Title XIX and XXI details the allotment and Title XXI payments by Federal Fiscal Years and is systems generated. This is authorized under Sections 1905(u)(2)/(3) and 2105(a)(1)(C)/(D) of the Act.

**CMS-21 Waiver:** Quarterly Medicaid State Children’s Health Insurance Program Statement of Expenditures for Title XXI, Expenditures in this Quarter. The form CMS-64.9 Waiver is comprised of two pages that are used for detailing, by category, current quarter program expenditures by type of service (e.g., clinical services, dental services). The total figures from each form CMS-64.9 Waiver are transferred to the form CMS-64.9 BASE.

**CMS-21P Waiver:** Quarterly Medicaid State Children’s Health Insurance Program Statement of Expenditures for Title XXI, Prior Period Adjustments. The form CMS-21P Waiver supports waiver claims or adjustments for prior period (years) which are transferred to the form CMS-21 summary sheet and noted on Lines 2 for increasing

adjustments and 3 for decreasing adjustments, columns (A) and (B). It contains the same service categories as the form CMS-21. This form details the program expenditures, by category, arraying the expenditures by fiscal year. A separate form CMS-21P Waiver is prepared to support each fiscal year and each line entry (Lines 2 and 3) on the summary sheet.

**CMS-21.11A:** Actual Receipts by Plan Name. The form CMS-21.11a has been created to report the actual receipts by plan names form provider-related donation and health care related Taxes, fees and assessments. This is authorized under Section 1903(w) of the Act.

**CMS-21.11:** Summary Total of Receipts from form CMS-21.11A. The form CMS-21.11 has been created to summarize the information reported on the various CMS-21.11a forms. This is authorized under Section 1903(w) of the Act.

**CMS-21 PERM:** The CMS-21 Payment Error Rate Measurement (PERM) Form measures improper payments in the Medicaid program and the Children's Health Insurance Program (CHIP). PERM is designed to comply with the Improper Payments Information Act of 2002 (IPIA; Public Law 107-300).