

FIGURES

Due to the size and nature of the first figure, Figure 3-A-1 can be found on page 2.

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TRICARE OPERATIONS MANUAL 6010.51-M, AUGUST 1, 2002

CHAPTER 3, ADDENDUM A

FIGURES

FIGURE 3-A-1 NON-FINANCIALLY UNDERWRITTEN FUNDS BANK ACCOUNT RECONCILIATION

CONTRACTOR NAME _____ SUBCONTRACTOR NAME _____

NON-FINANCIALLY UNDERWRITTEN FUNDS BANK ACCOUNT RECONCILIATION FOR THE MONTH OF _____

| | | | | | |
|---------------------|-------------|----------------|---|------------------------------|--|
| BANK ACCOUNT NUMBER | FISCAL YEAR | ASAP ID NUMBER | PREVIOUS MONTH'S YEAR TO DATE TOTAL | THIS MONTH'S TRANSACTIONS | REPORTING MONTH'S YEAR TO DATE TOTAL |
|---------------------|-------------|----------------|---|------------------------------|--|

| | | | |
|--|-----|-----|-----|
| I. TRANSACTIONS DONE THRU THE FEDERAL RESERVE - RICHMOND (Year to Date) | | | |
| Net Total of Drawdowns made by Contractor's Bank against Federal Reserve: (include returns/repayments made directly to Fed-Richmond): | [] | [] | [] |

| | | | |
|--|-----|-----|-----|
| II. TRANSACTIONS DONE IN THE CONTRACTOR'S BANK ACCOUNT (Year to Date) | | | |
| A. Routine Bank Account Transactions: 1. TEDS Vouchers: [] [] [] 2. <u>Non-TEDS Routine Vouchers:</u> a. Capital Equipment/Direct Medical Education Claims Totals: [] [] [] b. Additional Programs as added to the TOM: (List by name of program) [] [] [] 3. <u>Non-TEDS receipts under \$100 (must include supporting documentation):</u> a. Unidentified refund /s/collections under \$100, no longer being worked [] [] [] b. Refunds or collections - greater than \$10 but less than \$100, no TEDS [] [] [] c. Refunds and collections less than \$10.00 [] [] [] d. Repayments of collections previously included in this section. [] [] [] 4. <u>Voided/staledates under \$10:</u> a. Voided/staledated checks under \$10 including \$.99 check cancellations [] [] [] 5. <u>Installment Loans:</u> a. Collections on installment loans (not yet recorded on TEDS). [] [] [] b. Interest collected on installment loans [] [] [] 6. <i>Court Ordered Restitution:</i> [] [] [] B. Non-Routine Transactions affecting Bank Balances (These must be approved by TMA,CRM): 1. <u>Payments/credits that cannot be reported as TEDs, are over \$10 and are not included in approved programs above:</u> These checks must be approved by TMA, CRM prior to payment a. Date _____ Purpose _____ [] [] [] b. Date _____ Purpose _____ [] [] [] 2. <u>Collections that can not be done as TEDS are over \$10 and are not included in approved programs above:</u> These checks must be approved by TMA, CRM prior to payment a. Date _____ Purpose _____ [] [] [] b. Date _____ Purpose _____ [] [] [] 3. <u>Other Non-Routine, TMA, CRM approved transactions:</u> a. Date _____ Purpose _____ [] [] [] b. Date _____ Purpose _____ [] [] [] C. Other Bank Account Transactions (e.g. uncorrected bank errors) 1. Type of Transaction _____ [] [] [] 2. Type of Transaction _____ [] [] [] D. End of Month Outstanding Check Total: [] [] [] E. Payments made to TMA: 1. Date _____ Purpose _____ [] [] [] 2. Date _____ Purpose _____ [] [] [] TOTAL OF TRANSACTIONS DONE IN THE BANK ACCOUNT: [] [] [] | [] | [] | [] |

| | | | |
|--|-----|-----|-----|
| III. ENDING BALANCE IN BANK ACCOUNT* | | | |
| ENDING BALANCE OF BANK ACCOUNT FOR THIS MONTH: (Should equal ending balance on Bank Statement as well as Section I minus Section II above.) | [] | [] | [] |

FIGURE 3-A-2 NON-FINANCIALLY UNDERWRITTEN BANK ACCOUNT RECONCILIATION REPORT INSTRUCTIONS

GENERAL: This report shall follow and detail the cash flow through the bank accounts and justify the use of the money drawn by the contractor's bank, in the contractor's name, from the Federal Reserve (as well as any other deposits made to the non-financially underwritten bank accounts). This report should also identify any corrective action needed. This report will be balanced against TMA's records for transactions that have been approved by TMA. Any unreasonable, unjustified or unapproved transactions will be collected back from the contractor *with* applicable interest. (Interest starts the day after overdraw was done.) Any transactions not specified in the format, shall be identified under "other" transactions as shown on the format *and sufficiently explained*. Questions concerning placement of items in the format shall be directed to TMA, CRM, Finance and Accounting. *The report shall include the listings and explanations required below and have a report from the contractor's bank showing the beginning and ending balances for the month and the total debits and credits for the entire month.*

HEADING TO REPORT:

ACTIVITY FOR THE MONTH OF: All transactions shall be as of the end of the month being reported.

CONTRACTOR NAME: Name of the Prime Contractor

SUBCONTRACTOR NAME: Name of the Subcontractor

FISCAL YEAR: The Federal fiscal year for the transactions in the account. New accounts are started each October 1st for the new fiscal year.

ASAP ID NUMBER: The ASAP number used for transactions between the bank and the Federal Reserve.

PREVIOUS MONTH'S YEAR TO DATE TOTAL: *Shall equal the last column on the previous month's report.*

THIS MONTH'S TRANSACTIONS: *Shall be totals of the reporting month's transactions, categorized as shown on the report format. All transactions affecting the bank account shall be accounted for on this report.*

REPORTING MONTH'S YEAR TO DATE TOTAL: *The totals of the previous month's year to date totals plus the reporting month's totals.*

REPORT FORMAT:

I. TRANSACTIONS DONE THRU THE FEDERAL RESERVE BANK - RICHMOND

(Year to Date): This is a year to date total of all transactions done between the bank and the Federal Reserve-Richmond (the FED). These transactions will primarily be draws on the FED, which become deposits to the contractor's bank account. There may be some instances of the bank paying the Fed through Fedwire, for an overdrawn amount. These amounts should be netted against the amounts drawn for the total shown in this section.

FIGURE 3-A-2 NON-FINANCIALLY UNDERWRITTEN BANK ACCOUNT RECONCILIATION REPORT INSTRUCTIONS (CONTINUED)**II. TRANSACTIONS DONE IN CONTRACTOR'S BANK ACCOUNT (YEAR TO DATE):****A. Routine Bank Account Transactions (payments and other transactions authorized in the TRICARE Operations, Policy, or Reimbursement Manuals)**

1. TEDs Automated Submission of Vouchers - TEDs provide the detailed information that supports the issuance of the payments on these bank accounts. These vouchers also include credits such as staledated check and voids that have been processed through the claims processing systems creating credit TEDs. (Note: Credits must relate to the account they are being processed against, i.e., they are a staledate or void, of check cut on that account or a refund that was deposited into that account.) For this report, only a total of the TEDs vouchers is needed. This total does not need to be broken down by credits, debits or programs.

2. Non-TEDs Vouchers - Capital Equipment/Direct Medical Education, Demonstrations, etc. - These vouchers do not have related TEDs but are supported by automated reports. These shall be broken down by type of program (i.e., CAP/DME, etc.).

3. Receipts under \$100 - Total of receipts transactions as described in [Chapter 3, Section 7, paragraph 3.0](#). All reported amounts must be supported by listings of the reporting month's transactions and explanations as required in that section.

4. VOIDS/STALEDATEDS UNDER \$10 - Total of checks or payments under \$10 that were voided or staledated during the reporting month including \$.99 payment transactions that were not released. Reported amount must be supported by a listing of the reporting month's transactions. Do not include on this line if these were reported as TEDs.

5. Installment Loans:

a. Collections on installment loans - Listing of collections made during the reporting month that have not been recorded on TEDS and reduced by collections from previous months that have been processed as TEDS during that month.

b. Interest collected on installment loans - Interest collected during the reporting month.

6. Court Ordered Restitution - *Use of this field is optional. This field may be used or the Court Ordered Restitution transactions may be included with other collections transactions.*

B. Non-Routine Transactions Affecting Bank Balances: (These must be preapproved by TMA, CRM):

1. Payments/credits that cannot be reported as TEDs and are not included in approved programs above. These should be rare. They must be approved by TMA, CRM prior to any payments being made. They will be thoroughly described and supported with adequate documentation and explanations as to why these transactions are not being done as a routine voucher. These will be submitted to TMA, CRM as vouchers in accordance with [Chapter 3, Section 5](#).

FIGURE 3-A-2 NON-FINANCIALLY UNDERWRITTEN BANK ACCOUNT RECONCILIATION REPORT INSTRUCTIONS (CONTINUED)

2. Other Non-Routine Transactions Affecting Bank Balances. These should also be exceptions such as adjustments that, for an out of the ordinary reason, cannot be processed through any of the vouchering processes described above but do affect the bank account balance.

C. Other Bank Account Transactions. This category is for transactions that may occur from time to time in a bank account such as bank errors that have not yet been corrected. These items must be cleared by the time the account is closed or be approved by TMA specified in [Chapter 3, Sections 3, 4, or 5](#) as applicable. Identify type of transaction and amount affecting the bank balance.

D. End of the Month Outstanding Checks Total: This is the amount of checks that have not cleared the bank by the cut off for reconciliation, normally the end of the month.

E. Payments to TMA: A description of these payments shall be provided. This normally would be a payment of any residual left in the account when the account is closed. This should not include any refunds from the bank to the Fed (they should be handled as a credit transaction in Section I, above).

III. ENDING BALANCE: This is the ending balance on the bank statement for the end of the last day of the period being reported, which is normally the end of the month. This should equal the difference between Section I and Section II, above.

FIGURE 3-A-3 ACCOUNTS RECEIVABLE REPORTING REQUIREMENTS

| | NUMBER OF CASES | AMOUNT |
|--|-----------------|--------|
| A. SUMMARY ACCOUNTS RECEIVABLES | | |
| 1. Beginning receivables | | |
| 2. New receivables | | |
| 3. Collections on receivables | | |
| 4. Adjusted Amounts | | |
| 5. Amounts written off | | |
| 6. Transferred to TMA | | |
| 7. Ending receivables | | |
| B. OUTSTANDING RECEIVABLES | | |
| 1. Not delinquent | | |
| 2. Delinquent | | |
| a. 1-90 days | | |
| b. 91-180 days | | |
| c. 181-360 days | | |
| d. Over 1 year (360 days) and ≤ 2 years | | |
| e. Over 2 years and ≤ 6 years | | |
| f. Over 6 years and ≤ 10 years | | |
| g. Over 10 years | | |
| h. Total delinquent receivables | | |
| 3. Total Outstanding Receivables | | |
| C. ENDING OUTSTANDING RECEIVABLES | | |
| 1. Total due between 12 and 24 months | XXXXXX | |
| 2. Total due within next 12 months | XXXXXX | |
| 3. Total | XXXXXX | |

FIGURE 3-A-4 INSTRUCTIONS FOR ACCOUNTS RECEIVABLE REPORT

The contractor shall include the Corporate Name and "Activity for Month of _____", date prepared, ASAP Account #, and Program Type, (e.g., TFL, or general non-financially underwritten).

A. Summary Accounts Receivable

1. Carried forward from line A.7. of the prior month report.
2. Enter the number and amount of new receivables generated during the reporting period.
3. Include in the Amount column, all installment payments and offset adjustments received. In the Number of Cases column, include only the final installment or offset.
4. Enter the number and amount of corrections made to previously reported receivables and refunds of amounts previously reported as corrections. The amount noted on this line must be footnoted.
5. When a case is 360 days delinquent and the balance is less than \$600, the case shall be written-off and reported on line A.5. This case shall be dropped from the accounting records. However, the offset flag shall remain until the claims processing contract has elapsed or full payment is received. If full collection through offset is effected, then the write-off shall be reversed in the amount collected through offset (net of current write-offs) and the payment recorded (line A.3).
6. When a case (over \$600 balance) is transferred in accordance with [Chapter 11](#), the balance transferred shall be reported on line A.6. An adjustment claim shall be processed for the total amount collected to the point of transfer either in payment or offset. If a transferred receivable is collected inadvertently through offset, the claims processing unit shall telephonically inform TMA, Recoupment Branch (303) 676-3741 of the collection. The amount of the offset shall reduce current transfers and be included in line 3. If a receivable has reached the mandatory time limit for transfer, but a claim is pending for offset which will not be paid until the next month, this receivable may be retained, reported on a footnote, and transferred the following month. The footnote shall provide the debtor's name, sponsor's name and SSN, amount of debt, amount of potential offset, and the expected date of transfer. A copy of each report containing such footnotes shall be sent to the Chief, Recoupment Branch, Office of General Counsel, TMA, 16401 East Centretech Parkway, Aurora, CO 80011-9066.
7. Total ending receivable balance to be carried forward to A.1. for the next reporting period.

B. Outstanding Receivables

1. Not delinquent is normally 30 days from the date of initial notification of the debt or from the date of the last installment payment. Installments will be aged based on the date of the last payment. If the installment payment is delinquent (over 30 days from the last payment) the remaining unpaid balance will be reported in the proper aged category (lines B.2.(a) through B.2.(f)).
 2. B.2.h. = Sum of lines B.2.a. through B.2.g.
 3. B.3. = Sum of lines B.1. and B.2.h. Also, this line must equal line A.7. of the report.

FIGURE 3-A-4 INSTRUCTIONS FOR ACCOUNTS RECEIVABLE REPORT (CONTINUED)

C. Ending Outstanding Receivables

1. Installments in excess of 24 months or monthly payments of less than \$50.00 are not normally allowed.
2. Include all non-installment receivables.
3. The amount on this line must equal the amount on line A7 of the report.