



NON-FINANCIALLY UNDERWRITTEN FUNDS BANK ACCOUNT RECONCILIATION

CONTRACTOR NAME  
SUB-CONTRACTOR NAME

**NON UNDERWRITTEN BANK ACCOUNT RECONCILIATION**

FOR THE MONTH OF \_\_\_\_\_

<u>BANK ACCOUNT NUMBER</u>	<u>FISCAL YEAR</u>	<u>ASAP ID NUMBER</u>	<u>PREVIOUS MONTH'S YEAR TO DATE TOTAL</u>	<u>THIS MONTHS TRANSACTIONS</u>	<u>REPORTING MONTH'S YEAR TO DATE TOTAL</u>
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<b>I. TRANSACTIONS DONE THRU THE FEDERAL RESERVE - RICHMOND (Year to Date)</b>					
<b>Net Total of Drawdowns against Federal Reserve Bank:</b>	<b>TOTAL SECTION I</b>				

<b>II. TRANSACTIONS RELATED TO CASH IN BANK ACCOUNT</b>					
<b>A. Routine Bank Account Transactions:</b>					
1. TEDS Vouchers (All TEDs submitted to TMA):					
2. <u>Non-TEDS Routine Vouchers (as applicable):</u>					
a. Capital Equipment/Direct Medical Education (CAP/DME) Claims:					
b. Health Professional Shortage Areas (HPSA/PSA)					
c. Medicare Crossover Fees (TDEFIC only)					
d. Any additional programs established in the future					
3. <u>Credits not submitted on TEDS:</u>					
a. <u>Receipts under \$110 (must include list of each transaction):</u> (Reference: TOM Chapter 11, Section 4, Paragraph 13.0)					
b. <u>Voids/staledates under \$10 (shall include listing of each transaction).</u> (Reference Section G of Contract)					
c. <u>Court Ordered Restitution (shall include listing of each transaction) (optional)</u> (Reference Section G of Contract)					
4. <u>TMA Approved Manual Transactions</u> (Reference Section G of Contract)					
5. <u>Final Check(s) to TMA</u> (include payments from bank directly to TMA)					
<b>B. Other Transactions:</b>					
1. (List types of transactions) (e.g. installment payments, bank errors, transactions in transit, etc.)					
<b>TOTAL SECTION II</b>					

<b>III. END OF MONTH OUTSTANDING CHECK TOTAL:</b>					
<b>Month End Outstanding Check Total</b> (YTD and Current Month will be same amount)	<b>TOTAL SECTION III</b>				

<b>IV. ENDING BALANCE IN BANK ACCOUNT</b>					
<b>Month End Balance in Bank Account</b> (YTD and Current Month will be same amount)	<b>TOTAL SECTION IV</b> = Section I - (+Section II - Section III)				

**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 and penalty. 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, credits and adjustments 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 Bank (provided by TMA, CRM for each bank account.)

**REPORT FORMAT:**

**COLUMNS:**

**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. Outstanding Payments and Ending Balance are YTD figures so will be the same as YTD Total column.

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

**TYPES OF TRANSACTIONS:**

**I. TRANSACTIONS DONE THRU THE FEDERAL RESERVE BANK - RICHMOND:**

This is a 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 repaying the Fed for an overdrawn amount. These amounts should be netted against the amounts drawn for the total shown in this section.

**II. TRANSACTIONS DONE IN CONTRACTOR'S BANK ACCOUNT:**

**A. Routine Bank Account Transactions (payments and other transactions authorized in the TRICARE Operations, Policy, or Reimbursement Manuals or Section G of the contract.**

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 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.). This is not applicable to the Pharmacy contract(s).

**3. Credits not submitted on TEDS:**

1. VOIDS/STALEDATES 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.

2. 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. 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.

4. TMA Approved Manual Transactions – Include transactions that have been submitted and approved by TMA, CRM for payment or collections that can not be handled by TEDs or Non-TED vouchers or Credits listed in #3 above. These should be rare. They must be approved by TMA, CRM prior to any payments being made. Payments will be thoroughly described and supported with adequate documentation and explanations as to why these transactions are not being done as a TED or routine Non-TED voucher (#1 or #2 above). Credits may be listed without approval but must be listed individually with explanations as to why they were not processed as a TED or Non-TED Voucher (#1 or #2 above).

5. Final Payment(s) to TMA – include payments made to TMA at the end of the bank accounts including payments made by the contractor and the bank.

**B. Other 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 (#4 above). Identify type of transaction and amount affecting the bank balance. This also includes installment loan collections being held in the account during the year which is transferred to the next year's account at the end of the year.

**III. 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.

**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 Section I - (+Section II - Section III).