

# TAMANG SAGOT

PhilHealth Circular No. 2019 - 0001

## Proper Recording of Return to Hospital and Denied Benefit Claims For Reconciliation of Accounting Records

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### 1. What are Return to Hospital Claims?

Return to Hospital (RTH) claims are deficient claims after due adjudication and validation, redirected back to the Health Care Institution (HCI) with instructions to comply with certain requirements, but from which the action of returning the complied claim to PhilHealth may result in the reversal of the deficiency into a good claim or non-compliance that may result into the denial of the claim.

### 2. What is a Denied Claim?

Denied claim is a claim that has been determined to be invalid and unworthy of payment/reimbursement due to an absolute deficiency that cannot be remedied through Return to Hospital (RTH) or due to a finding of an unmet requirement.

### 3. What shall the HCI do upon receipt of the Notification Letter of RTH/Denied claims from PhilHealth?

The HCI shall forward the Notification Letter to their Accounting Office for adjustment in their books of accounts.

If the HCI Accounting Office had recorded the setting-up of Receivable upon transmittal of the claims to PhilHealth, they should have a reversing entry as a deduction to the Receivable from PhilHealth account upon receipt of the Notification Letter together with the claims.

### 4. What are the other claims that should be adjusted in the Receivable from PhilHealth account by the HCI?

Appealed claims and claims under litigation if included in the total Receivable to PhilHealth pending the approval of its Motion for Reconsideration, it shall be re-classified to separate them from good claims.

However, if the Motion for Reconsideration was denied until the final appeal with the PhilHealth Head Office, the amount of claims shall be deducted from the total Receivable to PhilHealth.

### 5. What will be the treatment for re-filed claims?

Re-filed claims will be treated as new claims and additional to Accounts Receivable in the HCI book of accounts provided, these claims were deducted from the Receivable from PhilHealth account upon receipt of the Notification letter.