

4029.5 WORKSHEET D-6 - COMPUTATION OF CELLULAR THERAPY ACQUISITION COSTS

On the Worksheet D-6, the hospital reports the acquisition costs for allogeneic HSCT. The worksheet, effective for cost reporting periods beginning on or after October 1, 2020, calculates the inpatient routine, ancillary, and other costs associated with acquiring allogeneic hematopoietic stem cells for transplantation, including acquisition costs in cases that do not result in transplant due to death of the intended recipient or other causes, and reimbursed under reasonable cost as required under §1886(d)(5)(M) of the Act. Costs for allogeneic hematopoietic stem cell transplants are paid under the IPPS and not included on this worksheet.

See CMS Pub. 100-04, chapter 3, §90.3.1, and CMS Pub. 100-04, chapter 4, §231.11, for costs that may be included as allogeneic HSCT acquisition costs.

The Worksheet D-6 consists of the following parts:

- Part I - Inpatient Routine and Ancillary Services Cellular Therapy Acquisition Costs*
- Part II - Interns and Residents Not In An Approved Teaching Program Cellular Therapy Acquisition Costs*
- Part III - Summary of Cellular Therapy Acquisition Costs and Charges*
- Part IV - Statistics*

4029.6 Part I - Inpatient Routine and Ancillary Services Cellular Therapy Acquisition Costs-- On this part, the hospital calculates the routine and ancillary services costs for allogeneic HSCT acquisition, allocating routine services costs based on the per diem cost for each routine service cost center and allocating ancillary services costs based on the cost-to-charge ratio for each ancillary service cost center.

Lines 1 through 6--These lines calculate inpatient routine services costs applicable to allogeneic HSCT acquisition days, and provide for reporting the associated inpatient routine services charges.

Line 7--Enter the sum of the amounts reported on lines 1 through 6.

Column 1--For each cost center, enter the inpatient routine services charges applicable to allogeneic HSCT acquisition days.

Column 2--For each cost center, transfer the average per diem cost from Worksheet D-1:

<u>Description</u>	<u>From Worksheet D-1, Part II</u>	<u>To Worksheet D-6, Part I, column 2</u>
<i>Adults & Pediatrics</i>	<i>col. 1, line 38</i>	<i>line 1</i>
<i>Intensive Care</i>	<i>col. 3., line 43</i>	<i>line 2</i>
<i>Surgical Intensive Care Type Unit</i>	<i>col. 3., line 46</i>	<i>line 5</i>
<i>Other Intensive Care Type Unit</i>	<i>col. 3., line 47</i>	<i>line 6</i>

Column 3--For each cost center, enter the inpatient allogeneic HSCT acquisition days (Medicare and non-Medicare) for services rendered to:

- an allogeneic HSCT donor or potential donor, solely for a medical evaluation in anticipation of a stem cell transplant; and
- an allogeneic HSCT donor in an inpatient routine service area for the collection of stem cells for transplant.

Column 4--For each cost center, calculate the allogeneic HSCT acquisition costs for routine services by multiplying the per diem in column 2 by the days in column 3.

Lines 8 through 28--These lines provide for the computation of the inpatient and outpatient ancillary services acquisition cost.

Column 1--For each cost center, transfer the corresponding "cost or other" cost-to-charge ratio from Worksheet C, Part I, column 9.

Column 2--For each cost center, using your internal logs, enter the itemized charges for services furnished to potential transplant donors and recipients (for Medicare, billed under revenue code 0815) (i.e., enter the acquisition charges for inpatient ancillary services for all patients). Also report acquisition charges for cases that do not result in transplant due to death of the intended recipient or other causes.

Column 3-- For each cost center, using your internal logs, enter the itemized charges for services furnished to potential transplant donors and recipients (for Medicare, billed under revenue code 0815) (i.e., enter the acquisition charges for outpatient ancillary services for all patients). Also report acquisition charges for cases that do not result in transplant due to death of the intended recipient or other causes.

Column 4--For each cost center, calculate the inpatient ancillary services acquisition costs by multiplying the ratio in column 1 by the inpatient ancillary charges in column 2.

Column 5--For each cost center, calculate the outpatient ancillary services acquisition costs by multiplying the ratio in column 1 by the outpatient ancillary services charges in column 3.

Line 28--For each column (2 through 5), enter the sum of lines 8 through 27.

4029.7 Part II - Interns and Residents not in an Approved Program Cellular Therapy Acquisition Costs.--On this part, the hospital calculates the Part B cost of interns and residents not in an approved teaching program attributable to allogeneic HSCT acquisition.

Lines 1 through 6--These lines apportion the cost of interns and residents not in an approved teaching program for inpatient routine services attributable to allogeneic HSCT acquisition.

Line 7--Enter the sum of lines 1 through 6 in columns 2 and 3.

Column 1--For each cost center, transfer the corresponding average cost per day of I&R not in an approved teaching program from Worksheet D-2, Part I, column 4.

Column 2--For each cost center, transfer the number of allogeneic HSCT acquisition days in each inpatient routine service area from Part I, column 3, lines 1 through 6.

Column 3--For each cost center, calculate the allogeneic HSCT I&R not in an approved program acquisition costs by multiplying the average cost per day in column 1 by the number of days in column 2. Transfer the total cost from line 7 to Part III, line 3, column 2.

4029.8 Part III - Summary of Cellular Therapy Acquisition Costs and Charges.--On this part, the hospital summarizes the costs and charges for allogeneic HSCT acquisition.

Line 1--Transfer the direct acquisition costs and allocated general service costs from Worksheet B, Part I, line 77, column 26. The direct costs include, but are not limited to, the cost of services purchased under arrangements or billed directly to you for:

- National Marrow Donor Program fees, if applicable, for stem cells from an unrelated donor;
- Tissue typing of donor and recipient;
- Donor evaluation;
- Physician pre-admission/pre-procedure donor evaluation services;
- Costs associated with harvesting procedure (e.g., general routine and special care services, procedure/operating room and other ancillary services, apheresis services, etc.);
- Post-operative/post-procedure evaluation of donor; and
- Preparation and processing of stem cells.

Line 2--In column 1, enter the sum of the costs from Part I, line 7, column 4, and Part I, line 28, column 4. In column 2, enter the cost from Part I, line 28, column 5.

Line 3--In column 2, enter the cost of services of interns and residents not in an approved teaching program from Part II, line 7, column 3.

Line 4--Apportion the acquisition cost from line 1 between inpatient and outpatient using the ratio of inpatient transplants (line 7, column 1) to total transplants (line 7, column 3) and outpatient transplants (line 7, column 2) to total transplants (line 7, column 3).

Line 5--If Worksheet S-2, Part I, line 58, is "Y," transfer the cost of physicians from Worksheet D-5, Part IV, line 31.01 and 31.02, to columns 1 and 2, respectively.

Line 6--For each column, enter the sum of lines 2 through 5.

Line 7--Enter the number of inpatient and outpatient allogeneic HSCTs in columns 1 and 2, respectively. In column 3, enter the sum of columns 1 and 2.