HIGLAS Architecture

HIGLAS, a single integrated Internet-based accounting system, leverages the very latest in commercial off-the-shelf (COTS) software to support CMS' mission to:

- Collect standardized accounting data from Medicare Contractors for Part A and Part B claims
- Process Medicaid and SCHIP grants
- Perform internal administrative accounting

HIGLAS is responsible for performing seven major financial functions:

1. **Accounts Payable**
   Disbursing payments owed to providers, physicians, suppliers, beneficiaries, insurers, employers, and other entities
2. **Accounts Receivable**
   Collecting overpayments made to providers, physicians, suppliers, beneficiaries, insurers, employers, and other entities
3. **General Ledger**
   Posting and recording all financial transactions
   Summarizing and maintaining account balances by the fund structure and individual general ledger accounts
4. **Cash Management**
   Reconciling Medicare Contractors' bank statements
5. **Administrative Accounting**
   Maintaining data used to generate CMS' financial statements
   Supporting the issuance of grants and subsidiaries made to other organizations or individuals
   Supporting budget formulation and execution
6. **Audit Control**
   Auditing the integrity of the data as it is entered, altered or deleted
   Performing financial statement audits
7. **Healthcare Transaction Base**
   Providing a federal document view of the data in HIGLAS