

Ministry of Health

# COVID-19 Guidance: Incremental Hospital Expenses

Version 2 - May 16, 2020

This guidance document provides basic information only. Version 1 of the Guidance Document was released on April 25, 2020. Version 2 includes additional and revised information, the expense tracker (Excel version) and the Attestation Template.

## Purpose/Context

- The purpose of this document is to provide guidance to public hospitals (hospitals), Local Health Integration Networks (LHINs) and Ontario Health (OH) on the tracking and reporting of **incremental** COVID-19 expenses incurred by hospitals.
- This includes incremental expenses relating to hospital operations, Assessment Centres, Alternate Health Facilities, and hospital-incurred expenses to support resourcing of Long-Term Care Homes and other settings as appropriate.
- **The ministry would like to emphasize that the expenses being requested for reimbursement and referenced throughout this guidance document are incremental expenses.** Examples of Incremental Expenses Include:
  - Net expenses from the redeployment of staff to support COVID-19 response after staff-related savings from other areas/units in hospital (e.g. lower ED usage, fewer surgical procedures) are utilized.
  - Compensation expenses from overtime paid for salary-based employees who were redeployed to work as screeners in response to COVID-19 (the regular salaries of these employees are not incremental expenses).
  - Extraordinary staffing complements required (e.g., assessment centres, deployment to Long-Term Care Homes).
  - Net expenses related to the purchase of laboratory equipment and supplies for expanded laboratory capacity and testing for COVID-19, offset by the ramp down of other typical laboratory activities.
  - Additional purchase of laboratory equipment and supplies for expanded laboratory capacity and testing for COVID-19 (regular purchase of equipment/supplies for the typical laboratory activities is not incremental expenses).
  - For more details, see FAQ #13.
- This document outlines the process by which incremental expenses will be monitored and accounted for against the secured funding, including the process for the submission of these expenses by hospitals and the ministry's receipt, review and reimbursement of hospital-incurred expenses.

- In response to COVID-19, the government has secured funding to address the pressures that the health care sectors are facing as a result of managing COVID-19. The following health care investments for the 2020-21 fiscal year have been announced to date:
  - \$2.1 billion in new measures to support the COVID-19 response with:
    - A dedicated \$1 billion COVID-19 contingency fund;
    - \$341 million for hospital capacity to increase assessments and treatment;
    - \$243 million for long-term care home emergency capacity and virus containment measures;
    - \$100 million more for public health;
    - \$170 million for community capacity, homecare and Telehealth Ontario;
    - \$62 million for health care workers in assessment centres, hospitals and the community;
    - \$75 million for personal protective equipment and critical medical supplies;
    - Approximately \$80 million for ambulance and paramedic services; and
    - Approximately \$70 million for infection control measures in retirement homes, residential facilities and emergency shelters.
  - An additional \$1.2 billion to meet demand for regular services in the health and long-term care sector.
- The Ministry of Health (the ministry) has requested that hospitals track and report incremental expenses related to COVID-19, separately from all other spending lines.
- Eligible expense categories for reimbursement are below. The ministry will review the incremental expenses submitted and will reimburse those eligible.
- Hospitals should track all incremental expenses incurred, as well as forecasted expenses.
- Each hospital should report to their LHIN and OH Region who will review prior to submission to the ministry. LHIN and OH Regions will be asked to provide an attestation, signed by Hospital and LHIN senior leadership, when submitting the incremental expense tracker.
- The approved hospital data will be submitted through the LHIN/OH Region to Health Data Branch, additional details below.

## Guiding Principles for Expenditure Management

- Hospitals will be asked to track all incremental eligible expenses under the categories noted below (see “Hospital Expense Categories” section).
- Upon submission of the expenses to the ministry following OH and/or LHIN authorization, the ministry will work with the LHINs and hospitals to determine

potential 2019-20 FY offsets from hospitals base and one-time funding to offset COVID-19 pressures.

- The ministry has previously communicated one-time approval for hospitals to utilize select 2019-20 volume-based funding to address immediate COVID-19 pressures. No funding will be recovered due to the cancellation of select volume-funded procedures, provided that funds are used to address COVID-19 related financial pressures.
- Examples of volume-based funding include Neuroservices, LHIN-managed Quality-Based Procedures (QBP) and Bundled QBPs and Cardiac Program, including Pacemakers.



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- In addition, funding earmarked for surge capacity, provided by Hospitals and Capital Division, can be utilized for COVID-19.
- If base and/or one-time funding is proposed to be used to offset COVID-19 related expenses, this is to be recorded in the expense tracker.
- Incremental expense submission to the ministry is required at the hospital corporation level only for reporting purposes. If site data is available, hospitals can submit the data in the relevant forms in the Excel templates.
- For incremental expenses that cannot be managed through offsets, the ministry will reimburse eligible expenses.
- The ministry and/or the OH / LHIN region reserves the right to audit hospitals COVID-19 incremental expenses in order to ensure that funding is appropriate to the nature and scale of the COVID-19 situation.
  - Service accountability agreements between OH / LHINs and their local Health Service Providers (hospitals in this instance) set out how the OH / LHIN regions may conduct an operational or financial audit of the HSPs.

## Process for Submitting Incremental Expenses

### Expense Tracking (Excel Template)

- Hospitals should track all **incremental** COVID-19 expenses incurred, as well as forecasted expenses, and report them to their LHIN and OH Region.
  - Forecasted expenses should capture all incremental expenses forecasted to be incurred for the next one month.
    - For example, when submitting May 2020 incurred incremental expenses, the forecast for June 2020 should accompany submission as well.

- LHINs and OH Regions will then review the expenses, complete the attestation provided and report them to the ministry on a monthly basis.
  - An Excel Template has been developed based on existing standards used for submitting data onto the Ontario Healthcare Financial and Statistical Information (OHFS) System. A copy of the Excel Template is enclosed for hospitals to prepare for COVID-19 incremental expenses data for submission to OH Regions/LHINs.
  - The “**Readme**” tab in the Excel Template provides the detailed instructions for completing the Template.

### **Submission to the Ministry**

- OH Regions/LHINs will submit hospitals’ Excel templates and attestations to the ministry through the SharePoint website with dedicated folders for each region (such as Central, East, North, Toronto and West). Each region folder will have its own permission level to ensure the privacy of the region.
- To assist in the completion of the Excel Template, a web session will be provided to OH Regions/LHINs and hospitals. Details on this session are to follow and it is expected to occur in the last week of May 2020.
- The ministry will also provide support and guidance to the onboarding of SharePoint online for submissions by OH Regions/LHINs through the webcasts and FAQs.
  - A supporting material folder will be included within each region folder, providing a blank template, user guides and FAQ documents, etc.

### **Submission of Forecasted Expenses**

- The ministry requires (for the months of March and April) a submission of **forecasted** incremental operating and capital expenses by May 29, 2020. Each hospital is expected to submit two Excel Templates, one for March and one for April. Each template must contain **forecast** information for both incremental operating and capital expenses
- OH Regions/LHINs are to work with hospitals for this required forecast information.
- Please refer to the naming convention mentioned below for this submission

### **Submission of Actual Expenses**

- The deadlines to submit actual incremental expense reports have been revised. Each month’s expenses will be due on the 21<sup>st</sup> of the following month (i.e. June

2020 expenses will be due to the ministry by July 21, 2020). If the 21<sup>st</sup> of the month is a holiday or weekend, the submission is due on the next working day (i.e. the 22<sup>th</sup> of the month).

- Operating:
  - Expense reports for actual incremental expenses incurred in March 2020, April 2020, and May 2020 will all be due to the ministry on **June 22, 2020**.
- Capital:
  - Capital expense reports follow the same submission dates as Operating.
  - Capital expenses may be submitted to the ministry earlier, if desired using the same Excel Template (i.e. separate files for capital and operating expense for the same month) and attestation. Please refer to the naming convention mentioned below for this submission.

#### **Process to Access the SharePoint Online for Submissions:**

- Each OH Region/LHIN is asked to send a key contact or contacts (names, email addresses, phone numbers) of who will be responsible for submitting hospitals' templates to [AskHealthData@ontario.ca](mailto:AskHealthData@ontario.ca) with the subject line "COVID-19 Expenditure Data Collection".
- Upon receiving the contact information, the ministry will be in touch with more information for SharePoint Online access and usage.

#### **OH Regions/LHINs Submitting Templates to SharePoint Website:**

- Upon the completion of their review, OH Regions/LHINs will upload the Excel files and attestations from their hospitals into the region-specific SharePoint folder.
- After uploading a template into SharePoint, OH Regions/LHINs can either make changes to the template or replace it with a template of the same naming convention (details provided below) as many times as needed before the submission due date.

#### **Template File Naming Conventions - Excel Template:**

- For March 2020 and April 2020 submissions:

- **March 2020 and April 2020 Forecasted Expenses: the Forecasted capital and operating are to be combined and named as follows:**
  - “COVID19\_OHFS #\_FacilityName\_MMM\_2020\_FCS”  
(for example: COVID19\_123\_ABC Hospital\_MAR\_2020\_FCS)
- **If submitting Capital and Operating expenses SEPARATELY use the following naming convention for each:**
  - **Capital expenses file name:** “COVID19\_OHFS #\_FacilityName\_MMM\_2020\_CAP”  
(for example: COVID19\_123\_ABC Hospital\_MAR\_2020\_CAP)
  - **Operating expenses file name:** “COVID19\_OHFS #\_FacilityName\_MMM\_2020\_OPT”  
(for example: COVID19\_123\_ABC Hospital\_MAR\_2020\_OPT)
- **If submitting Capital and Operating expenses COMBINBED use the following convention naming:**
  - “COVID19\_OHFS #\_FacilityName\_MMM\_2020”  
(for example: COVID19\_123\_ABC Hospital\_MAR\_2020)
- **For May 2020 submissions and onward, the Capital and Operating are to be combined and named as follows:**
  - “COVID19\_OHFS #\_FacilityName\_MMM\_2020”  
(for example: COVID19\_123\_ABC Hospital\_MAY\_2020)

#### **Template File Naming Conventions - Attestation Document:**

- When submitting the attestation documents, use the following convention naming:
  - “COVID19\_OHFS #\_FacilityName\_MMM\_2020\_ATT”  
(for example: COVID19\_123\_ABC Hospital\_MAY\_2020\_ATT)

#### **Data Consolidation and Processing:**

- Upon receiving the submitted expenses templates, Health Data Branch will execute automated procedures to consolidate hospital Excel templates. Data is loaded into the Ministry’s business intelligence data environment

#### **Data Quality and Data Corrections:**

- OH Regions/LHINs will be responsible for submitting their hospital data on time. OH Regions/LHINs will also be responsible for validating the data before submitting the templates to the ministry to ensure sound/high data quality. OH

Regions/LHINs will provide responses to data concerns/issues, if any, for their respective regions.

- Once the submission closes, the submitted Excel Templates will be removed from the SharePoint and will no longer be available.
- The ministry will work with OH Regions/LHINs to address opportunities for re-submission of the Expenses Templates for correcting data concerns/issues when needed. Details for this process will be provided at a future date.

## Hospital Expense Categories

- The ministry will require all hospitals to track their **incremental** expenses and other metrics related to COVID-19 under the following categories for consideration for reimbursement:
- **Assessment & Treatment** (this includes expenses incurred for **hospitals, assessment centres, alternate health facilities**)

### Capital Costs

- Critical Medical Equipment
- Critical Laboratory Equipment
- Construction modifications
- I&IT/Communications

### Operating Costs

- Personal Protective Equipment (PPE)
- Extraordinary staffing complement (including Health Care Workers (HCWs), Cleaning Staff and Security)
- Bridged staffing costs for FTEs funded via other fund sources (including research)
- Sick time (including staff self-isolation)
- Overtime and premium pay
- Redeployment
- Staff accommodation
- Temporary Physician Compensation administered via hospitals as outlined by the negotiation agreement communicated to Hospital CEOs on April 10, 2020
- Treatment (e.g. Drug and Blood Products)
- Laboratory Testing (e.g. supplies, re-agents)

- **Long-Term Care Emergency Capacities and Long-Term Care Virus Containment Measures**
  - Incremental costs associated with Hospital-managed Elderly Capital Assistance Program (ELDCAP) beds, including additional incremental costs (time/supplies) from these beds above/beyond normal costs.
  - Costs associated with the deployment of hospital staff to Long-Term Care Homes
- **Private / Non-Ambulance Services for transfer of patients** (e.g., stretcher transportation services)

### 1. Attestation

**Appendix A** provides the attestation template that hospital and OH Region/LHIN CEOs will sign and submit with the expense tracker on a monthly basis.

### 2. Expense Tracker

**Appendix A** provides an Excel version of the template for tracking the related financial data. See details about this Template in the FAQ.

Expenses should be captured under the categories included above.

### 3. Frequently Asked Questions

**Appendix B** provides answers to questions hospitals may have related to COVID-19 expense tracking and reporting.



## Appendix A: Submission Templates

Attached are the following documents:

- Attestation Template that hospitals and OH Region/LHINs will submit with their monthly expense reports.



OH Attestation for  
COVID-19 Expense F

- Excel Template that hospitals use to provide their incremental expenses and forecast information to OH Region/LHINs. The completed files will be reviewed and submitted to the SharePoint website by the respective Region/LHINs.



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## Appendix B: Frequently Asked Questions

1. What purpose does the Hospital COVID-19 Expenditure Management Guidance Document serve?

In recognition of extraordinary expenses incurred in response to COVID-19, the ministry has developed a guidance document for the tracking and submission of eligible expenses for reimbursement.

The ministry is asking all hospitals to track and submit all extraordinary expenses related to COVID-19 to your respective Local Health Integration Network (LHIN) and Ontario Health (OH) Region for review and endorsement prior to submission to the ministry.

2. How will hospitals communicate COVID-19 expenses to the ministry?

Expenses should be tracked using the categories by which COVID-19 expenses should be classified, included in the guidance document.

Hospital reports will be rolled up for submission by the LHIN/OH region to the ministry on a monthly basis.

A template has been developed based on existing standards used for submitting data onto the Ontario Healthcare Financial and Statistical Information System (OHFS). To prepare hospitals for the COVID expense data submission, the Excel template containing instructions and technical information regarding the submission process between OH Region/LHIN and the Ministry has been provided along with this updated Guidance document.

The Excel template can also be downloaded by the LHINs/OH Regions users from their specific folder in SharePoint online.

Webcast debriefs will be hosted by the Ministry regarding the completion of the Excel Template and submission process between the LHIN/OH region and is expected to occur in the last week of May 2020.

### 3. How will the ministry review and reimburse COVID-19 expenses?

OH Regions / LHINs will review hospital submissions prior to submission to the ministry. The ministry will then review and reimburse eligible expenses.

Furthermore, the ministry and all partners will proactively discuss upcoming requirements for equipment, supplies, workforce and associated expenses and forecast additional funding that may be required.

### 4. How often does the hospital have to submit these reports?

The ministry expects that hospitals will submit their expenses to their LHIN / OH Region for review and authorization. LHINs and OH Regions will then review the expenses and submit to the ministry on a monthly basis.

Each month's expenses will be due by the 21<sup>st</sup> day of the following month (i.e. June 2020 expense due to ministry by July 21, 2020). If the 21<sup>st</sup> of the month falls on a holiday/weekend, the report is due on the next working day (i.e. on a day between the 22<sup>nd</sup> and the 24<sup>th</sup>).

Expense reports for incremental expenses incurred in March 2020, April 2020, and May 2020 have been extended and will all be due to the ministry on June 22, 2020. LHINs and OH Regions may submit expense reports in advance of June 22, 2020 if desired.

After uploading a template into SharePoint, OH Regions/LHINs can either make changes to the template or replace it with a template of the same naming convention as many times as needed before the submission due

date. Please refer to the file naming convention in the “Process for submitting expenses” section in the Guidance document.

#### 5. Can hospitals use other sources of funding to offset COVID-19 expenses?

For 2019-20, funding earmarked for surge capacity, provided by the Hospitals and Capital Division, can be utilized for COVID-19. As well, the ministry has previously communicated one-time approval for hospitals to utilize select 2019-20 volume-based funding to address immediate COVID-19 pressures. No 2019-20 funding will be recovered due to the cancellation of select volume-funded procedures, provided that funds are used to address COVID-19 pressures.

For 2020-21, no determination has yet been made regarding recovery policies for volume-based procedures. Hospitals should not offset COVID-19 costs against volume-based programs (e.g. cardiac, neurological, QBP procedures) at this time. The ministry will closely monitor volumes achieved through existing reporting mechanisms (e.g. SRI, CIHI DAD/NACRS) as surgical capacity ramps up across the province and will communicate with the hospital sector later in the year regarding any shifts in volume-based funding across the system and/or if funding can be used for COVID-19 pressures.

#### 6. What is the OHFS reporting system?

OHFS captures data on healthcare service financial information (e.g. revenues and expenses) and the associated statistical information (e.g. workload, and patient days). OHFS data feeds into the national Canadian Institute for Health Information (CIHI) database Management Information System (MIS) annually.

Note that the OHFS includes the full hospital corporation data with detailed information on the service provision (e.g. ER, ICU, specific inpatient services, etc.) while the COVID-19 expense Excel Template tracks incremental expenses at high level groupings and categories.

7. How does the OHRS YE Guidelines for OHFS data relate to the reporting through this Excel Template?

The OHRS 2019-20 YE Guidelines for COVID-19 issued on April 27, 2020 provides instructions related to the 2019/20 Trial Balance submission in OHFS. OHFS information is submitted at corporate level, thus the data reported include both COVID-19 and non COVID-19 activities. The Hospital COVID-19 Financial Excel Template is for capturing only the **incremental** expense related to COVID-19.

In the OHRS 2019-20 YE Guidelines for COVID-19 communication:

1. The first section indicates the use of functional centre (FC) 7155410 for the Assessment Centres.
2. The second section identifies some examples of commonly used functional centres for patient services when individuals are referred to acute or other hospital services. The FCs included in this section are only examples and are not meant to limit the use of other FCs. Hospitals can report any applicable FCs based on service provision in OHFS. Principles such as the 80/20 rule can be applied when deciding whether to report data at a more detailed level
3. The third section indicates the use of FC 7\*1 12 for emergency preparedness.

As OHFS information is at corporate level, the financial and statistical data reported in a FC may include both COVID-19 and non COVID-19 activities. The FCs mentioned in items 1 and 3 are also included in the Excel Template.

The Excel Template is to capture **incremental** expenses specifically related to COVID-19. As such, it is a portion of the information included the OHFS data. It is important for the Ministry to obtain COVID-19 cost details for some expense categories which is not specifically identified in OHFS; for example, compensation for extraordinary staff, travel expense for private/non-ambulance transport services.

8. Are expenses submitted required by hospital site or by hospital corporation?

Incremental expense submission to the ministry is required at the hospital corporation level only for reporting purposes. If site data is available, hospitals can submit the data in the relevant forms in the Excel templates. The template (see question 2) includes different forms for hospitals to submit data by site. Hospital corporations should be tracking site level expenses. This information is subject to ministry and/or the OH / LHIN region audit.

9. Can hospitals request a cash advance?

Yes, the government is prepared to support cash advances as required. Please follow the normal request protocols. Hospitals are requested to exhaust all internal offsets before requesting a cash advance.

10. What expenses must be reported with regards to Long-Term Care Homes?

For hospitals that deploy resources to assist Long-Term Care Homes and the stability of their workforce, associated incremental expenses should be accounted for through the tracker. In addition, incremental expenses relating to ELDCAP beds operated by hospitals should be included, including additional incremental costs (time/supplies) from these beds above/beyond normal costs.

For expenses relating to Long-Term Care Homes, please contact the Ministry of Long-Term Care.

11. How and when will the ministry flow funding to hospitals?

The ministry will flow funding only after expenses have been incurred, reported, reviewed and approved for reimbursement.

Funding to hospitals will flow through the LHINs as per the usual process.

12. Who can I contact from the ministry for more information?

Please email Hospitals Branch (MOH) at [Hospitals.Branch-HSQFD@ontario.ca](mailto:Hospitals.Branch-HSQFD@ontario.ca) for more information.

Please email Health Data Branch (MOH) at [AskHealthData@ontario.ca](mailto:AskHealthData@ontario.ca) for questions related to completing the Excel template.

13. Will the ministry reimburse hospitals for all incremental expenses related to COVID-19?

The ministry will review “net” incremental expenses incurred by hospitals for reimbursement. The net incremental expenses are defined as costs incurred in addition to normal operating expenses and after revenue offsets/savings have been applied against the total incremental COVID-19 expenses reported.

Examples of Incremental Expenses Include:

- Net expenses from the redeployment of staff to support COVID-19 response after staff-related savings from other areas/units in hospital (e.g. lower ED usage, fewer surgical procedures) are utilized.
- Compensation expenses from overtime paid for salary-based employees who were redeployed to work as screeners in response to COVID-19 (the regular salaries of these employees are not incremental expenses).
- Extraordinary staffing complements required (e.g., assessment centres, deployment to Long-Term Care Homes).
- Net expenses related to the purchase of laboratory equipment and supplies for expanded laboratory capacity and testing for COVID-19, offset by the ramp down of other typical laboratory activities.
- Additional purchase of laboratory equipment and supplies for expanded laboratory capacity and testing for COVID-19 (regular purchase of equipment/supplies for the typical laboratory activities is not incremental expenses).

14. How can hospitals submit a correction in a previous expense report submission?

If corrections are required to a previous expense report, hospitals should provide details (e.g. rationale and errors) to their OH Region/LHINs. Once

approved by the region, they will contact the Ministry on the required processes.

Funds not used for intended and approved purposes (including incremental overpayments), are subject to recovery in accordance with the ministry reconciliation policies.

15. What should be captured in the forecast expense column?

Estimated incremental expenses forecasted for the next month (approximately 30 days).

16. Should all submitted operating expenses be based on appropriate accounting principles?

Expenses related to supplies and equipment should be submitted in a manner consistent with the principles of accrual accounting, and reflect PPE use during the reporting period, rather than the total amounts purchased. The LHINs are required to maintain financial records for these expenses.

17. On the Operating Expense worksheet for Line 1.2 Funding: MOH/OH “Unspent”/Offset - is this strictly limited to the programs mentioned in this guidance document?

In Line 1.2 Funding: MOH/OH “Unspent”/Offset, hospitals are asked to identify other revenues/savings in 2019-20 that can be applied against incremental COVID-19 expenses. An example of this would be staff or supply-related savings from other areas/units in hospital as they are applicable (e.g. lower ED usage, lower inpatient drug costs).

For 2019-20, please note that Ministry carefully tracks performance in existing volume-based programs (e.g. Quality-Based Procedures) through existing reporting mechanisms, and hospitals do not need to estimate any offsets from such programs in this line of the spreadsheet as Ministry staff will do this through the standard process.

For 2020-21, hospitals should not offset COVID-19 costs against volume-based programs at this time. The Ministry will closely monitor volumes achieved through existing reporting mechanisms (e.g. SRI, CIHI DAD/NACRS)

as surgical capacity ramps up across the province and will communicate with the hospital sector later in the year regarding any shifts in volume-based funding across the system and/or if funding can be used for COVID-19 pressures.

18. How can hospitals report expenses related to services and staffing provided in Long-Term Care Homes?

The Excel tracker allows for the submission of all incremental COVID-19 related expenses expended by hospitals to support LTCHs and redeployment costs.

Please see the 'ReadMe' within the Excel tracker for additional details.

19. Where can employee benefit expenses be captured?

The ministry has now updated the tracker to include a category where hospitals can report expenses related to benefit compensation and benefit contribution.

20. What expenses does the 'Compensation - Bridged Staff/FTEs Funded by Other Sources' row capture?

This row is meant to capture a hospital's newly-incurred expenses related to the continued employment of research staff, if funding for these staff were previously provided by other funding sources, (e.g., non MOH funding). Hospitals may have continued to employ these staff and incur expenses despite funding sources not being available due to COVID-19. This includes worked and benefit expenses.

21. Feedback re. SRI being a potential solution for expenditure submission

The existing financial forms in SRI include the full hospital corporation data with information on the service provision while the COVID-19 expense



template tracks incremental expenses in high level groupings and categories. The effort required to implement this level of expense reporting in SRI, including any operational reports, is prohibitive. SRI does not provide the flexibility required to meet changing COVID-19 requirements in a timely manner.

22. Will the ministry accept hospital PPE donations to the province as an eligible incremental expenditure?

Yes, the ministry will qualify these donations for reimbursement as hospitals that donate PPE will have to incur future costs to replenish their stock input.

23. Will the pandemic pay for health care workers be included as part of this process for tracking and reimbursement?

No, there will be a separate process on funds for pandemic pay that will be communicated to the sector at a future date.

Hospitals can continue to track pandemic pay for eligible health care workers for reimbursement. The ministry is currently preparing sector-specific Pandemic Pay implementation plans for consultation which will outline unique eligibility requirements, transfer payment agreement amendments & funding, reporting and reconciliation requirements and timelines.