

# COVID-19 Guidance: Incremental Hospital Expenses

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**Version 9 – February 3, 2022**

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# Summary of changes to Version 9

This guidance document provides basic information only. For a history of revisions to previous versions, please consult [Appendix C](#).

Version 9 includes the below changes:

- Guidance update for approved Monoclonal Therapy Clinic expenses
- Guidance/Template Update for HHR Supports

## Purpose/Context

- The purpose of this document is to provide guidance to public hospitals (hospitals) and Ontario Health (OH) on the tracking and reporting of **incremental expenses, directly related to patient care**, incurred by hospitals as a result of the COVID-19 pandemic **for the period up to and including March 31, 2022**.
  - Incremental costs are defined as those which are over and above regularly budgeted operations.
  - 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, Vaccination Administration Centres, and New Critical Care and High Intensity Medicine Beds (January 2021 onwards)
  - Examples of Incremental Expenses Include:
    - The hiring of additional staff that the hospital would otherwise not employ i.e. to operate a vaccination administration centre.
    - Compensation expenses from overtime paid for salary-based employees who were redeployed to other hospitals in response to COVID-19 Wave 3 (the regular salaries of these employees are not incremental expenses).
    - Extraordinary staffing complements required for deployment to Long-Term Care Homes.
    - Additional purchase of equipment (see [Table 2: Eligible Capital Hospital Expense Categories](#)).
    - For more details, see [FAQ #14](#).
- This document outlines the process by which incremental expenses will be monitored and accounted for against the available funding, including the process for the submission of these expenses by hospitals and the ministry's receipt, review and reimbursement of hospital-incurred expenses.
- 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.
- The ministry will review the incremental expenses submitted and will reimburse those eligible.
- Any expenses submitted to the ministry that are being funded through other means will be ineligible for reimbursement. Ineligible expenses include but are not limited to:
  - Incremental COVID-19 bedded capacity;
  - Out-patient technical fees for the provision of diagnostic imaging services;

- Expenses for vaccine administration that is part of a service-level agreement/memorandum of understanding with a public health unit;
- Temporary physician compensation.
- Hospitals should track all incremental expenses incurred, as well as forecasted expenses.
- Each hospital should report to their OH Region who will review prior to submission to the ministry. OH Regions will be asked to provide an attestation, co-signed by Hospital senior leadership, when submitting the incremental expense tracker.
- The approved hospital data will be submitted through the 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 authorization, the ministry will work with OH regions and hospitals to determine potential 2021-22 FY offsets from hospitals base and one-time funding to offset COVID-19 pressures.
  - If base and/or one-time funding from the hospitals global budget is proposed to be used to offset COVID-19 related expenses, this is to be recorded in the expense tracker. Examples of base and one-time funding that could be used as an offset includes: Small and Rural Transformation Fund and Surge Capacity.
  - Furthermore, any Federal Government's COVID-19 Relief funding to hospitals should also be reported if these are applied against the COVID-19 incremental expenses. This should be reported under the "Other Revenue: Non MOH/OH" categories in the template.
- Incremental expense submission to the ministry is required at the hospital corporation level only for reporting purposes.
- The Excel Template is for incremental expenses that are unforeseen and unplanned as a result of the COVID-19 pandemic.
- For the five types of capital expenses required in the Template:
  - Capital Expenditure
    - General capital expenses are required at the site level (reported based on master numbers)
    - Capital expenses related to Vaccination Administration Centres are required at the site level (reporting based on master numbers)
    - Capital expenses related to the opening of Phase 3 Critical Care and Other Hospital Beds
    - Capital expenses related to the opening of Phase 4 Critical Care Beds (conversion of Acute Care to Critical Care Beds)
    - Capital expenses related to Short-Term/Non Critical Care Beds
- The operating expenses can be reported either by site level using master numbers in the individual operating expense forms or can be aggregated at the hospital level for reporting within the "main site" form.
  - Refer to the completion instructions in the Excel Template

- Health Human Resources expenses related to the Phase 3, Phase 4 Critical Care and HHR Supports initiatives are required at the site level (reported based on master numbers).
- For incremental expenses that cannot be managed through offsets, the ministry will reimburse eligible expenses.
- The ministry and/or the OH 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 and their local Health Service Providers (hospitals in this instance) set out how the OH regions may conduct an operational or financial audit of the Health Service Provider (HSP).
  - Please also maintain supporting documentations, especially related to salaries/wages to support the incremental expenses for staffing related to COVID-19.
    - This includes documentations for compensation expenses from overtime paid for salary-based employees who were redeployed to other hospitals in response to current and future COVID-19 waves (the regular salaries of these employees are not incremental expenses).
    - This also includes documents related to the capitalized portion of hospital salaries for COVID-19 construction projects required to support those expenditures for future reviews/audits.

### Reporting for Phase 3 Critical Care and Other Hospital Beds (Operating (excluding per diem) and Capital)

- On January 18, 2021, the ministry announced the opening of Phase 3 Critical Care and Other Hospital Beds to address significant surges in acute and critical care occupancy.
- This expense process will only capture costs related to Capital (i.e., minor capital, equipment) and Operating expenses (i.e., HHR Supports; excluding bed per diem) to support operationalization of these beds. Per diem costs for the beds will be addressed in separate funding letters.
  - Please see [Table 1: Phase 3 and Phase 4 Critical Care Health Human Resources](#) for information on reimbursable expenses available to eligible hospitals that create new Phase 3 Critical Care or Other Hospital Beds and that have flagged critical HHR capacity gaps.

### Reporting for Phase 4 Critical Care Beds (Acute Care to Critical Care Bed conversions) (capital, excluding bed per diem)

- To support hospitals during the third wave of the COVID-19 pandemic and ensure preparedness for variants of concern, the ministry is supporting building additional critical care capacity. This will include the conversion of acute beds to critical care beds through the implementation of collective measures (e.g., patient transfer, HHR redeployment) to realign resources within hospitals and regions to support building capacity.

- These beds will only be brought online as directed by OH in consultation with the Ontario Critical Care COVID-19 Command Center and the ministry.
- These beds will be considered temporary conversions and will be closed (i.e., converted back to acute beds) when no longer required or as directed.
- Eligible expenses through this process are limited to minor capital required to set up the beds only. Per diem costs for the beds will be addressed in separate funding letters.

## Phase 3, Phase 4 and HHR Supports 2021 - Critical Care Health Human Resources (HHR)

- The ministry recognizes that hospitals require flexibility to build HHR capacity at the scope and scale needed to support a rapid increase in critical care capacity. Between January and December 2021, the ministry announced a suite of Phase 3, Phase 4, Fall HHR supports, and December HHR Supports that have been designed to facilitate hospitals' ability to maximize the use of current staff and add new staff quickly.
- Table 1 provides details on these HHR initiatives and the respective expenses that are eligible for reimbursement through the COVID-19 Incremental expense claims process.
- For Phase 3 HHR programs, please review Factsheet: Health Human Resources Supports for Hospitals, February 2021.
- For Fall HHR supports, please review Factsheet: Health Human Resources Supports for Hospitals, September 2021.
- For December HHR Supports, please review Factsheet: Health Human Resources Supports for Hospitals, December 2021 for more details, including rates.

## COVID-19 Temporary Summer Locum Program Expansion

- Commencing July 1, and through September 7, 2021, Ontario will temporarily expand the eligibility criteria and introduce a new payment structure for emergency department physicians to access coverage incentives in the highest-need rural and northern hospitals through the COVID-19 Temporary Summer Locum Program (CTSLPE). CTSLPE will help maintain 24/7 emergency department (ED) services and facilitate the safe operation of EDs province wide.
- Table 1 outlines the considerations for hospitals to access and expenses associated with these expanded eligibility criteria.

## COVID-19 Operating Expenses Details Breakdown Tab

- Commencing October 1, 2021, hospitals are required to report additional details on PPE and Screener expenses on the new tab, "OpEx-Details breakdown" in the monthly expense reporting template. This is in accordance with the ADM memo issued on September 23, 2021, stating that hospitals will be asked for additional information with respect to their Personal Protective Equipment (PPE) purchases when submitting their monthly data.
- The ministry has worked collaboratively with OHA, OH and MGCS to develop this template in order to gain more information on PPE consumption and screening expenses during the pandemic.

- In summary, the Ministry has created 3 tables in the new tab and have summarized them below:

### OpEx-Details Breakdown Summary

Section	Column	Description
<b>Section 1: Personal Protective Equipment (PPE) Claimed for Reimbursement on this Submission</b>	PPE/Sanitizing Items	<p>The categories listed in this column include PPE/sanitizing items used by hospitals. If other PPE/sanitizing item categories are not captured in the list, hospitals can enter a description of the additional items in the last three rows of the section.</p> <p>Further, the ministry acknowledges that types of PPE can vary. For consistency purposes, the ministry has set parameters for every unit of PPE being requested (i.e., per mask, per wipe, sanitizer in litres, etc.).</p>
	Purchased/On Hand Before Oct 1, 2021?	Please select "yes" or "no" from the drop-down menu to indicate whether the PPE/sanitizing item was purchased before October 1, 2021.
	Estimated Weeks of Total Inventory On Hand as at End of Month	<p>The ministry is looking for weeks of inventory on hand as at the end of the reporting month, which is calculated as: <b>total inventory on hand/daily consumption rate x 7 days a week</b></p> <p><u>Example 1:</u> Hospital C goes through 5,000 gloves per day and 10,000 disinfectant wipes per week in October. On October 31, 2021, Hospital C has 500,000 gloves and 500,000 wipes in stock. This metric would be calculated as follows: 500,000 gloves/5,000 = 100 days = ~14.3 weeks and 500,000 wipes /10,000 = 50 weeks.</p>
	Quantity Claimed	<p>The ministry has set parameters for every unit of PPE being requested.</p> <p><u>Example 2:</u> Hospital A has 10 disinfectant cans that have 100 wipes each, and 5 disinfectant cans that have 50 wipes each. Quantity claimed in this case would be 1,250 (= 10x100 + 5x50).</p> <p><u>Example 3:</u> Hospital B has 100 reusable level 3 gowns and 50 level 1 disposable gowns. Total quantity claimed should be reported as 150 gowns.</p> <p><u>Example 4:</u> Hospital D has 10 boxes of 100 count neoprene gloves and 20 boxes of 75 count nitrile gloves. Hospital D would report 2,500 (=10x100+20x75) gloves in quantity obtained.</p> <p><u>Example 5:</u> Hospital E has 10 bottles of 236mL alcohol hand sanitizer and 5 bottles of 3.8L alcohol-free hand sanitizer. Hospital E would report 21.36L (10x236/1000+5x3.8) in litres used.</p>
	Total Cost	Please note that the total cost of the PPE being claimed on the OpExp MainSite tab should equal the total cost reported in section 1 of the OpExp breakdown tab.
	Comments	Please provide comments as needed and where specifically requested in the Readme tab (e.g., Screening Supplies).

<p><b>Section 2: PPE Obtained from Provincial Stockpile in this Reporting Month (Information Purposes)</b></p>	<p>Estimated Weeks of Total Inventory On Hand as at End of Month</p>	<p>The ministry is looking for weeks of inventory on hand as at the end of the reporting month, which is calculated as: <b>total inventory on hand/daily consumption rate x 7 days a week</b></p> <p><u>Example 6:</u> Hospital C goes through 5,000 gloves per day and 10,000 disinfectant wipes per week in October. On October 31, 2021, Hospital C has 500,000 gloves and 500,000 wipes in stock. This metric would be calculated as follows: 500,000 gloves/5,000 = 100 days = ~14.3 weeks and 500,000 wipes /10,000 = 50 weeks.</p>
	<p>Quantity Obtained from Stockpile</p>	<p>The ministry has set parameters for every unit of PPE being requested.</p> <p><u>Example 7:</u> Hospital D has 10 boxes of 100 count neoprene gloves and 20 boxes of 75 count nitrile gloves. Hospital D would report 2,500 (=10x100+20x75) gloves in quantity obtained.</p> <p><u>Example 8:</u> Hospital E has 10 bottles of 236mL alcohol hand sanitizer and 5 bottles of 3.8L alcohol-free hand sanitizer. Hospital E would report 21.36L (10x236/1000+5x3.8) in litres used.</p>
	<p>Comments</p>	<p>Please provide comments as needed</p>
<p><b>Section 3: Screening Costs Claimed for Reimbursement on this Submission</b></p>	<p>Type of Screening Cost</p>	<p>Screeners (worked and benefit hours): Please report the total of earned hours in this category (consistent with OHRS (Ontario Healthcare Reporting Standards). Note that this category only relates to screeners located at the entrance of the facility, providing active screening services as required as part of the <i>Reopening Ontario (A Flexible Response to COVID-19) Act, 2020 (ROA)</i>.</p> <p>Screening Supplies: If hospitals report expenses for screening supplies, the ministry requires a description of the types of expenses being claimed (e.g., stickers, signage, wristbands, etc). Note that this category only relates to supplies for screeners located at the entrance of the facility, providing active screening services as required as part of the <i>Reopening Ontario (A Flexible Response to COVID-19) Act, 2020 (ROA)</i>.</p> <p><b>In addition, please note that two lines have been added to the OpExp MainSite tab for Compensation: Screeners (row 3.11.1), and Supplies: Screening Supplies (row 4.5).</b></p>
	<p>Number of Earned Hours</p>	<p>Number of Earned Hours is consistent with the definition set by OHRS (external recovery of earned hours + worked + benefit)</p>
	<p>Comments</p>	<p>Please provide comments as needed and if required as stated above.</p>

**NEW: Monoclonal Therapy clinics for eligible hospitals up to March 31, 2022**



Hospitals that have received prior approval from MOH and OH to implement outpatient COVID-19 Monoclonal Therapy Clinics can submit operating expenses through the incremental expenses process as follows:


Functional Centre	Rows	Comments
FC 71* Admin/Support/Other Not Specified	Please input the monoclonal clinic operating expenses in the appropriate secondary categories/rows between 3.1.1 to 4.4, and 6.3	Hospitals who submit monoclonal therapy expenses MUST include a comment stating "Monoclonal Therapy" for all rows with expenses claimed

Please note that only staffing, supplies and transportation expenses incurred by the implementation of monoclonal therapy clinics by pre-approved hospitals are eligible for reimbursement. Hospitals must also add a comment stating "Monoclonal Therapy" in the respective rows where expenses are claimed.



**Table 1: Phase 3, Phase 4 and Critical Care Health Human Resources 2021**








Phase 3: Critical Care Health Human Resources		
Initiative	Eligible Expenses	Eligibility Criteria
<b>1. Critical Care Staff Training (CCST)</b>	Supports the cost of educating and training new critical care staff, including nurses (to the provincially recognized Practice Standards for Critical Care Nursing in Ontario, 2018), respiratory therapists, and other allied health care professionals to increase the number of critical care staff trained to support operationalization of the new Phase 3 Critical Care Beds.	Hospitals that received approval for Phase 3 Critical Care Beds – February 2021
<b>2. Reactivation of Retired or Unemployed Nurse Incentive</b>	Expenses related to incentives for the immediate deployment of retired or unemployed nurses to hospitals in hotspot areas through signing bonuses.	
<b>3. Out of Province Recruitment</b>	Reimbursement of relocation costs for out-of-province nurses with an employment commitment.	



<p><b>4. Enhanced Extern Program (EEP)</b>  <small>*tied to Phase III Critical Care Beds; separate from Phase 4 EEP</small></p>	<p>Hourly wage for nursing, undergraduate medicine, respiratory therapy, and paramedic Externs; Extern Mentor/Coordinator (EMC) salary. Please refer to the Enhanced Extern Program Guide for Health Care Organizations, version 1.0, February, 2021 for program details.</p>	<p>                  Factsheet - HHR Supports (Feb 2021).p</p>
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**Phase 4: Critical Care Health Human Resources**

<b>Initiative</b>	<b>Eligible Expenses</b>	<b>Eligibility Criteria</b>
<p><b>1. Enhanced Extern Program (EEP)</b>  <small>*superseded the Nursing Extern Program, launched January 2021.</small></p> <p>  <small>Enhanced Extern Program Guide for HC</small></p>	<p>Hourly wage for nursing, undergraduate medicine, respiratory therapy, and paramedic Externs; Extern Mentor/Coordinator (EMC) Salary. Please refer to the Enhanced Extern Program Guide for Health Care Organizations, version 2.0, April 2021.</p>	<p>Hospitals that have been informed of their eligibility to participate in the program.</p>
<p><b>2. Ontario Workforce Reserve for Senior Support (OWRSS)</b></p>	<p>Hourly wage and vulnerable sector check costs for Hospital Support Aides (HSAs) deployed in hospital settings.</p>	<p>Hospitals that have been informed of their eligibility to participate in the program.</p>
<p><b>3. Hospital to Hospital Redeployment</b></p>	<p>Accommodation, Meals, Travel</p> <p>Deploying hospitals can expense costs related to travel and meals of staff.  <small>*redeployed staff would remain employees in their "home" hospital who would continue to pay salaries and benefits.</small></p> <p>Receiving hospitals to cover accommodation costs.</p>	
<p><b>4. Medical Residents' Redeployments</b></p> <p>  <small>FactSheet - MRRP - 29-04-21 - FINAL.pdf</small></p>	<p>Salary and wages.</p>	<p>The program is available across the province to all Ontario hospitals. It is expected that hospitals with residents will engage their existing cohorts of residents before seeking support of those outside their organization.</p>
<p><b>5. COVID-19 Temporary Summer Locum Program Expansion</b></p>	<p>Tiered premiums that hospitals can leverage to incentivize both local and non-local doctors to work in rural and northern hospitals.</p>	<p>This program is available to EDLP and RNPGA sites with at least 1 vacancy. The</p>

 CTSLPE Guide_July5_Final.pdf	Physician payment for travel time	program works to ensure operation of a 24/7 emergency department between July 1 and September 7, 2021.
<b>HHR Supports 2021</b>		
<b>Initiative</b>	<b>Eligible Expenses</b>	<b>Eligibility Criteria</b>
<b>1. Enhanced Extern Program</b> superseded the Nursing Extern Program, launched January 2021.   Enhanced Extern Program Guide 4.0 Oc	Hourly wage for nursing, internationally educated nursing, undergraduate medicine, respiratory therapy, occupational therapy, physiotherapy, and paramedic Externs; EMC salary. Please refer to the Enhanced Extern Program Guide for Health Care Organizations, version 4.0.	Factsheet: Health Human Resources for Hospitals, September 2021.
<b>2. Ontario Workforce Reserve for Senior Support (OWRSS)</b>   Ontario%20Workforce%20Reserve%20for%	Hourly wage and vulnerable sector check costs for Hospital Support Aides (HSAs) deployed in hospital settings.	 Critical%20Care%20Capacity%20HHR%20  Factsheet: Health Human Resources for Hospitals, December 2021
<b>3. Medical Residents' Redeployment Program (MRRP)</b>   Factsheet Medical Resident Redeploye	Salary and wages.	 Critical Care Capacity HHR Fact - December
<b>4. Clinical Preceptor Program</b>	Salary and benefits.	
<b>5. Supervised Practice Experience Partnership (SPEP)</b>   SPEP Program Funding Guide.docx	Hourly wage for Learners, and salary and benefits for preceptors. Please refer to the SPEP Program Funding Guide.	Eligible hospitals that have been matched with Learners can participate in the program.

### Reporting for Short-Term / Non-Critical Care Beds

- Effective April 8, 2021 to June 30, 2021 to support the need to quickly create additional non-critical care capacity during the third wave of the COVID-19 pandemic and for the duration of the declaration of the Emergency Order.

- As such, the ministry and Ontario Health implemented a process to open non-critical care beds that met the following criteria:
  - Considered temporary and created for a limited time. Beds were to be closed when no longer required or as directed.
  - Only be opened as deemed necessary by the Hospital CEO with the Chief Regional Officer to support COVID-19 census load balancing, in response to capacity demand resulting from directions from the Incident Management System (IMS) tables, but not at their specific direction i.e., the IMS cannot direct the opening of beds.
  - Be considered a provincial and/or regional resource.
  - Be funded by the Ministry using a standard per diem rate. No bed per diems were to be submitted for reimbursement through the ministry's COVID-19 incremental expense process and were planned to be funded through a separate funding letter.
- Hospitals were required to complete a Non-Critical Care Bed Capacity Activation Attestation to document the opening of new non-critical care beds. The Activation Attestation was to be submitted to Ontario Health and consolidated for the Ministry on a weekly basis.
  - Please note that only those hospitals that submitted a Non-Critical Care Bed Capacity Activation Attestation form signed by the Hospital CEO and OH Chief Regional Officer were eligible to submit expenses.



Non-Critical Bed  
Capacity Acti...

- Eligible expenses through this process were limited to minor capital required to set up the beds only and were only to be reported under the Short-Term/Non-Critical Care Beds (Minor Capital only) tab.

Please note, the Short-Term / Non-Critical Care Beds program was only in effect for the duration of the Emergency Order (April 8, 2021 to June 30, 2021), which coincided with the third wave of the pandemic. Any expenses/beds submitted as Short-Term Non-Critical Care Beds outside of this timeframe, are not eligible for reimbursement.

## Travel Exp. – Patient Repatriation Transportation Expenses

- As per OH guidelines, receiving hospitals are responsible for providing appropriate discharge planning for all patients including those transferred from out-of-region.
- Appropriate discharge must include arranging safe transportation home at no cost to patients impacted by an IMS Directive while ensuring required discharge supports are in place. The mode of transport home should be consistent with the patient's condition.
- These transportation expenses for patients transferred to hospitals outside of their home community are reimbursable and can be submitted via the Patient Repatriation Transportation Expenses expense category.
- Note that return transportation costs following the death of COVID-19 patients who have been transferred for care outside of their home community are not eligible for

reimbursement via the expense process. Funeral establishments and/or contracted Transfer Service Operators must submit invoices to the Office of the Chief Coroner to recover the fees associated with this transfer.



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Guidelines for  
Returning Ho

# 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 OH Region.
  - Forecasted expenses should capture all incremental expenses forecasted to be incurred for the next one month.
    - For example, when submitting May 2021 incurred incremental expenses, the forecast for June 2021 should accompany submission as well.
- OH Regions will then review the expenses, complete the attestation provided and report them to the ministry on a monthly basis, unless communicated otherwise.
  - 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.
  - The **“Readme”** tab in the Excel Template provides the detailed instructions for completing the Template.

## **Submission to the Ministry**

- OH Regions 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, an education presentation deck is provided outlining instructions to complete the Template by hospitals and the SharePoint process for OH Regions. A Questions and Answers document based on inquiries received is posted on the HDB Portal under the OHRS section to support the submission.
- The ministry will also provide support and guidance to the SharePoint process.
  - A supporting material folder is created within each region folder, providing a blank template, user guides and FAQ documents, etc.

## **COVID-19 Expenses Resubmission / Late Submission (after deadline) Processes:**

- OH Region to first notify the ministry's Health Data Branch via [AskHealthData@Ontario.ca](mailto:AskHealthData@Ontario.ca) to inform the need and date to resubmit data files and files after the deadline (e.g. resubmit May 2021 data file for ABC Hospital)
- Note: If email notification is not provided regarding resubmission/late submission by the Region, any data file uploaded in the SharePoint will be disregarded
- OH Regions can then upload the file(s) onto the proper folder on SharePoint. The resubmission / late submission must follow the established file naming convention;
  - e.g. upload the revised May data file in the Region's "MAY\_Actual" folder with file named as "COVID19\_123\_ABCHospital\_MAY\_2021.xlsx"

- For how hospitals can submit a correction to a previous expense report submission or submit a late submission, please see FAQ #15 within Appendix B of this document. Hospitals are strongly encouraged to follow this resubmission process as not doing so may result in missing expense information that is not captured and included in the reimbursement calculation.

### **Submission of Actual Expenses**

- The deadlines to submit actual incremental expense reports are as communicated by ADM memo.
  - The OH regions have to work with their respective hospitals to ensure hospitals submit ahead of this deadline to perform the region's respective review, quality check, attestation form completion, and subsequent submission.
  - The submission deadlines apply to both operating AND capital expense reports.

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

- For new users, each OH Region 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 Submitting Templates to SharePoint Website:**

- Upon the completion of their review, OH Regions will upload the Excel files and attestations from their hospitals into the region-specific SharePoint folder.
- After uploading a template into SharePoint, OH Regions 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 April 2021 submissions onwards:**
  - "COVID19\_OHFS#\_FacilityName\_MMM\_2021"  
(for example: COVID19\_123\_ABC Hospital\_APR\_2021)

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

- When submitting the attestation documents, use the following convention naming:
  - "COVID19\_OHFS #\_FacilityName\_MMM\_2021\_ATT"  
(for example: COVID19\_123\_ABC Hospital\_APR\_2021\_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 will be responsible for submitting their hospital data on time. OH Regions will also be responsible for validating the data before submitting the templates to the ministry to ensure sound/high data quality. OH Regions will provide responses to data concerns/issues, if any, for their respective regions.
- The ministry will work with OH Regions to address opportunities for re-submission of the Expenses Templates for correcting data concerns/issues when needed.
- For how hospitals can submit a correction to a previous expense report submission or submit a late submission, please see FAQ #15 within Appendix B of this document. Hospitals are strongly encouraged to follow this resubmission process as not doing so may result in missing expense information that is not captured and included in the reimbursement calculation.



# Hospital Expense Groups / Expense Categories

The ministry will require all hospitals to track their **incremental** expenses and other metrics related to COVID-19 under the following categories. The expense groups/categories below will be considered for reimbursement.

## Capital Costs

Capital expenses are to be reported on the appropriate separate capital tabs of the template as it relates to:

- 1) General COVID-19 - Assessment & Treatment
- 2) Phase 3 Critical Care and Other Hospital Beds (eligible hospitals only)
- 3) Vaccination Administration Centres (eligible hospitals only)
- 4) Phase 4 Critical Care Beds (Acute Care to Critical Care Bed Conversions) (eligible hospitals only)
- 5) Short-Term / Non-Critical Care Beds (Minor Capital only)

Refer to Table 2: Eligible Capital Hospital Expense Categories for all capital expenses eligible for reimbursement.

**Table 2: Eligible Capital Hospital Expense Categories**

Category (Tab)	Capital Expenses Eligible for Reimbursement
<b>General COVID-19 - Assessment &amp; Treatment</b> (this includes expenses incurred for <b>hospitals, assessment centres, alternate health facilities</b> )	<ul style="list-style-type: none"> <li>• Critical Medical Equipment             <ul style="list-style-type: none"> <li>▪ E.g. ventilators, resuscitation equipment, beds</li> </ul> </li> <li>• Critical Laboratory Equipment             <ul style="list-style-type: none"> <li>▪ E.g. Assessment centre equipment</li> </ul> </li> <li>• Construction modifications             <ul style="list-style-type: none"> <li>▪ E.g. tents/temporary structures, recommissioning/creating in-patient rooms/spaces, modifications/upgrades to head walls for medical gases, creating single-patient rooms, HVAC upgrades</li> <li>▪ *Please note that salaries and wages <b>MUST be capitalizable costs directly associated with the above expenses</b> for net new/incremental staff</li> </ul> </li> <li>• I&amp;IT/Communications             <ul style="list-style-type: none"> <li>▪ E.g. COVID related virtual monitoring systems, access to lab results (Health Gateway), lab booking and scheduling and COVID-19 website.</li> </ul> </li> </ul>
<b>Hospital Vaccination Administration Centres.</b> Please note that to report these expenses the hospital has been allocated, coordinating and/or	<ul style="list-style-type: none"> <li>• Critical Medical Equipment             <ul style="list-style-type: none"> <li>▪ E.g. fridges and freezers</li> </ul> </li> <li>• Critical Laboratory Equipment</li> <li>• Construction modifications             <ul style="list-style-type: none"> <li>▪ E.g. temporary vaccination clinic spaces/structures, permanent modifications to clinical and clinical support spaces, fit outs of shelled space</li> </ul> </li> <li>• I&amp;IT/Communications</li> </ul>

Category (Tab)	Capital Expenses Eligible for Reimbursement
has received COVID-19 vaccines	
<p><b>Phase 3 Critical Care and Other Hospital Beds</b> to address predicted volumes of COVID-19, ease ICU pressures, and support system stabilization</p>	<ul style="list-style-type: none"> <li>• Critical Medical Equipment                             <ul style="list-style-type: none"> <li>▪ E.g. ventilators, resuscitation equipment, beds</li> </ul> </li> <li>• Construction modifications                             <ul style="list-style-type: none"> <li>▪ E.g. recommissioning/creating in-patient rooms/spaces, modifications/upgrades to head walls for medical gases, creating single-patient rooms, HVAC upgrades</li> </ul> </li> <li>• Please note that only those hospitals that have ministry approval to open Phase 3 Critical Care or Other Hospital Beds are eligible to submit expenses.</li> </ul>
<p><b>Phase 4 Critical Care Beds (Acute Care to Critical Care Bed Conversions)</b> to address predicted volumes of COVID-19, ease ICU pressures, and support system stabilization</p>	<ul style="list-style-type: none"> <li>• Critical Medical Equipment                             <ul style="list-style-type: none"> <li>▪ E.g. ventilators, resuscitation equipment, beds</li> </ul> </li> <li>• Construction modifications                             <ul style="list-style-type: none"> <li>▪ E.g. recommissioning/creating in-patient rooms/spaces, modifications/upgrades to head walls for medical gases, creating single-patient rooms, HVAC upgrades</li> </ul> </li> </ul> <p>Please note that only those hospitals that have ministry/OH approval to open new Phase 4 Critical Care Beds are eligible to submit expenses.</p>
<p><b>Short-Term/Non-Critical Care Beds</b> to report minor capital expenses incurred to open new short-term/non-critical care beds in response to local, regional or provincial needs</p>	<ul style="list-style-type: none"> <li>• Critical Medical Equipment                             <ul style="list-style-type: none"> <li>▪ E.g. ventilators, resuscitation equipment, beds</li> </ul> </li> <li>• Construction modifications                             <ul style="list-style-type: none"> <li>▪ E.g. recommissioning/creating in-patient rooms/spaces, modifications/upgrades to head walls for medical gases, creating single-patient rooms, HVAC upgrades</li> </ul> </li> </ul> <p>Please note that only those hospitals that have submitted a Non-Critical Care Bed Capacity Activation Attestation form signed by the Hospital CEO and OH Chief Regional Officer are eligible to submit expenses.</p>

### Operating Costs

Operating costs are to be captured on the Operating Tab. Refer to Table 3: Eligible Operating Hospital Expense Categories for operating expenses eligible for reimbursement. If hospitals are unaware of where to report expenses, please contact OH or the ministry.

Please note that N95 masks are no longer eligible for reimbursement as of October 1, 2021 onwards. Only fit testing for N95 masks will be an eligible expense.

Beginning October 1, 2021, hospitals are encouraged to access the pandemic emergency stockpile subject to inventory availability before making additional purchases. In addition, hospitals will be asked for information with respect to their PPE purchases when submitting their monthly data which will be used to inform any future reimbursements.

**Table 3: Eligible Operating Hospital Expense Categories**

Expense Groups	
<b>FC 71112 Emergency Preparedness</b>	<ul style="list-style-type: none"> <li>Used for dedicated resources deployed to prepare for the COVID-19 response, e.g. planning, coordination, mitigation activities</li> </ul>
<b>FC 71185 Private Ambulance/Paramedic Services</b>	<ul style="list-style-type: none"> <li>Used for private transportation services for patients/service recipients as a result of COVID-19, e.g. non-ambulance, paramedic services</li> </ul>
<b>FC 71* Admin/Support/Other not specified</b>	<ul style="list-style-type: none"> <li>Used for COVID-19 related administrative and support services and services in other functional centre groupings not specifically identified in this Operating Expense form</li> </ul>
<b>FC 712* Inpatient Services - excl. Phase 3 Critical Care and High Intensity Med. Beds, and ELDCAP</b>	<ul style="list-style-type: none"> <li>Used for nursing inpatient services in response to COVID-19 excluding net new Critical Care, High Intensity Medicine Beds, Mobile Health Units and ELDCAP patients that are funded through other approved funding envelopes</li> </ul>
<b>FC 712* Inpatient Services – Phase 3 Critical Care and High Intensity Medicine Beds Only</b>	<ul style="list-style-type: none"> <li>Used for reporting ancillary expenses only related to the opening/operation of the net new Critical Care, High Intensity Medicine Beds and Mobile Health Units as part of Phase 3 Beds in response to COVID-19. Only hospitals that have been approved to operate incremental beds will be eligible for reimbursement. Only capture costs related to operating expenses (i.e., HHR Supports; excluding bed per diem) to support operationalization of these beds.</li> </ul>
<b>FC 7129560 ELDCAP</b>	<ul style="list-style-type: none"> <li>Used for nursing inpatient services in response to COVID-19 for long term care (LTC) Elderly Capital Assessment Program (ELDCAP) patients</li> </ul>
<b>FC 713* Ambulatory Care</b>	<ul style="list-style-type: none"> <li>Used for ambulatory care services in response to COVID-19, e.g. emergency department, clinics</li> </ul>
<b>FC 714* Other Diagnostic/Lab/Therapeutic</b>	<ul style="list-style-type: none"> <li>Used for hospital COVID-19 lab expenses. Note: Accountability Agreements/funding for COVID-19 testing will be overseen by Ontario Health beginning October 2020. Hospitals can continue reporting in this template (ministry will reimburse Supplies: PPE only)</li> </ul>
<b>FC 7*5309210 LTCH Multidisciplinary Personal Care Outreach (LTCH Deployment)</b>	<ul style="list-style-type: none"> <li>Used for the deployment of hospital staff to LTC homes in response to COVID-19. <b>Note:</b> Expenses related to Mandatory</li> </ul>

<b>Expense Groups</b>	
	Management Orders (MMO) and Voluntary Management Orders (VMO) should not be included, and be billed to the LTCH operator instead
<b>FC 7155410 Com Disease Prev. and Control (Assessment Centres)</b>	<ul style="list-style-type: none"> <li>Used for COVID-19 Assessment Centres with dedicated staff and dedicated space that provide services such as screening, education, and assessments. Individuals served by the Assessment Centres may be referred through various sources, e.g. Telehealth, public health.</li> </ul> <p><b>Note:</b> Accountability Agreements/Funding for Assessment Centres will be overseen by Ontario Health beginning October 2020. Hospitals can continue reporting in this template (ministry will reimburse Supplies: PPE only)</p>
<b>FC 715581005 PH General (COVID Vaccine Administration Centres)</b>	<ul style="list-style-type: none"> <li>Used for COVID-19 Vaccine Administration Centres</li> </ul>
<b>FC 715* Other Community Services</b>	<ul style="list-style-type: none"> <li>Used for community services excluding the COVID-19 Assessment Centres and Vaccine Administration Centres as a direct result of COVID-19</li> </ul>
<b>AC 81* Operating Funding</b>	<ul style="list-style-type: none"> <li>Used for specific funding that cannot be reported separately across different FCs</li> </ul>
<b>Total Funding/Expense</b>	<ul style="list-style-type: none"> <li>A calculated field for the sum of specific funding and specific expenses, respectively, across different FCs</li> </ul>
<b>Total Funding/Expense Forecast</b>	<ul style="list-style-type: none"> <li>The total expenses forecast by specific expense category for the month following the end day of the reporting period. Enter the funding forecast for the following month where applicable</li> </ul>
<b>Comments: FC 71* Admin/Support/Other Not Specified</b>	<ul style="list-style-type: none"> <li>This column is used to provide additional comments on the type of administrative/support expenses. Must enter details and/or examples of expense incurred when an amount is reported under this category (in Col 3).</li> </ul>

Please note that operating expenses for the following expense group is to be submitted for **reporting purposes only**:

- FC 712\* Inpatient Services – Short-Term/Non-Critical Care Beds and Other Hospital Beds

## 1. Attestation

**Appendix A** provides the attestation template that hospital and OH CROs 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 date. 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 Regions will submit with their monthly expense reports.



OH Attestation  
Form for COVID-19 I

- Excel Template and additional resources hospitals can reference in providing incremental expense and forecast information to their OH Regions. The completed files will be reviewed and submitted to the SharePoint website by the respective Region.



COVID\_19\_009.3\_H  
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SharePoint  
Questions and Answ

### **Note: New Template for October 2021 - March 2022 expense reporting**

- Please note that changes were only made in the HHR-All Initiatives tab as follows:
  - o Addition of column 2.7.1 "Supervised Practice Experience Partnership: Learners"
  - o Addition of column 2.7.2 "Supervised Practice Experience Partnership: Clinical Preceptors"
  - o Updated Readme Tab to reflect the new programs
  - o Change in titles of applicable columns between 2.1.1 to 2.6 from: "Fall HHR Supports" to "HHR Supports"

- All other tabs are consistent with the previous version (Version 8).

## 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 eligible extraordinary expenses related to COVID-19 to your respective Ontario Health (OH) Region for review and endorsement prior to submission to the ministry.

Please note: Beginning October 2020 onwards, Accountability Agreements and associated funding for COVID-19 Lab Testing Expenses and Assessment Centres will be overseen by Ontario Health. Hospitals may continue reporting these expenses in this template (operating and capital) for tracking purposes, however laboratory and Assessment Centre expenses for COVID-19 testing will be ineligible for reimbursement. For PPE expenses incurred by hospitals, these should continue to be reported for reimbursement.

### 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 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 Regions and the Ministry has been provided along with this updated Guidance document.

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



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

OH Regions will review hospital submissions prior to submission to the ministry. The ministry will then review and reimburse eligible expenses once funding appropriations have been received.

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

The ministry expects that hospitals will submit their expenses to their OH Region for review and authorization. OH Regions will then review the expenses and submit to the ministry according to the deadlines communicated.

After uploading a template into SharePoint, OH Regions 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.

**Note:** Please refer to resubmission / late submission process and file naming convention in the "COVID-19 Expenses Resubmission / Late Submission (after deadline) Processes" section in the Guidance document.

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

In 2021-22, hospitals should **not** list funds from volume-based programs as offsets for COVID-19 expenses. The Ministry is planning for regular program reconciliation policies to be applied in 2021-22. Hospitals should include offsets only from the global budget, and not any other targeted funding or volume-based programs (e.g. cardiac, neurological, QBP procedures).<sup>1</sup>

Furthermore, Federal Government's COVID-19 Relief funding to hospitals should also be reported, if these are applied against the COVID-19 incremental expenses. This should be reported under the "Other Revenue: Non MOH/OH" categories in the template.

### 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.

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<sup>1</sup> For 2020-21 unearned funding from select hospitals programs (e.g. volume-based programs such as QBPs, PCOP, Wait Time program, cardiac and neuroservices) was allowed to be applied Fund Type 1 cost pressures, including pressures that result from lost T-Fees and any COVID-19 incremental expenses above the amount identified as an accrual by the Ministry. Hospitals were required to report application of unearned funds to COVID-19 incremental operating expenses on the Application of Unearned Hospital Program Funds Template and the hospital must have also reported the amounts in the COVID-19 Incremental Hospital Expense Reporting Process under Line 1.2 Funding: MOH/OH "Unspent"/Offset.)

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 Guidelines for OHFS data relate to the reporting through this Excel Template?**

Refer to the Health Data Branch Web Portal for applicable OHRS documents on information related to reporting COVID-19 activities in the OHFS Trial Balance:

- OHRS 2019/20 YE Guidelines for COVID-19
- OHRS 2020/21 Guidelines for COVID-19 Related Information
- Addendum: OHRS 2021/22 Changes

Note that OHFS information is at corporate level, the financial and statistical data reported in a functional centre (FC) may include both COVID-19 and non COVID-19 activities. Certain FCs are 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?**

The Excel Template is for incremental expenses as a result of COVID-19. For the two types of expenses required in the Template:

- The capital expenses are required at the hospital site level (reported based on master numbers)
- The operating expenses are required at the hospital corporation level (reported in the operating MainSite tab).

Refer to the completion instructions in the Excel Template

## **9. Can hospitals request a cash advance?**

Yes, the government will consider 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 (with the exception of Expenses related to Mandatory Management Orders (MMO) and Voluntary Management Contracts (VMC) which should not be included in this process, and instead be billed to the LTCH operator instead).

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. Are temporary measures for Physician Compensation included in this expense reporting exercise?**

No, there is a separate process on funds for physician compensation.

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

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

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

**13. 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 on the general guidance document for operating and capital COVID-19 expense reporting.

Please email Health Data Branch (MOH) at [AskHealthData@ontario.ca](mailto:AskHealthData@ontario.ca) with the subject line "COVID-19 Expenditure Data Collection" for questions related to completing the Excel template and submission process on SharePoint.

**14. 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 other hospitals in response to COVID-19 Wave 3 (the regular salaries of these employees are not incremental expenses).
- Extraordinary staffing complements required for deployment to Long-Term Care Homes.
- Net expenses related to required capital supports for COVID-19 assessment, treatment and vaccine administration, or minor capital costs to support the opening of beds as outlined in Table 2: Eligible Capital Hospital Expense Categories.

- Additional purchase of laboratory equipment and supplies for expanded laboratory capacity and testing for COVID-19 (**Note:** Regular purchase of equipment/supplies for the typical laboratory activities is not incremental expenses).
- PPE expenses over/above baseline use of PPE supplies at pre-pandemic levels.
- Staffing expenses incurred for the Extern Program (**Note:** Please refer to the Ministry of Health's Extern Program Guide for Health Care Organizations for program details).



EEP Guide for HCOs  
(Apr 2021).pdf

Note that expenses relating to unrealized budgetary efficiencies, deferred implementation costs, etc. are not eligible for reimbursement and should not be submitted.

**15. How can hospitals submit a correction in a previous expense report submission, or provide a late submission?**

If corrections are required to a previous expense report, hospitals should provide details (e.g. rationale and errors) to their OH Region. Hospitals should not be making consolidated corrections/adjustments for prior months in a subsequent month expense submission (example: if a Hospital had adjustments/correction to the financials reported in April 2021 Expense Report, these should be made only within the April 2021 report and resubmitted). Please also note resubmissions that include financial revisions in the reports require a resubmission of the monthly attestation form as well.

Once approved by the region, they will contact the Ministry on the required processes. The resubmission process below must be followed.

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

**COVID-19 Expenses Resubmission / Late Submission (after deadline) Processes:**

- OH Region to notify MOH Health Data Branch via [AskHealthData@Ontario.ca](mailto:AskHealthData@Ontario.ca) to inform the need and date to resubmit data files and files after the deadline (e.g. resubmit April 2021 data file for ABC Hospital)
- **e.g. To inform resubmission of April data file for ABC Hospital as follow:**

Region	Resubmission Filename	SharePoint Folder	Upload Date
Region x,	COVID19_123_ABCHospital_Ap ril_2021.xlsx	April21_Actual	June 23, 2021

***Note: If email notification is not provided regarding resubmission/late submission by the Region, any data file uploaded in the SharePoint will be disregarded.***

- OH Region can then upload the file(s) onto the proper folder on SharePoint. The resubmission / late submission must follow the established file naming convention;

e.g. upload the revised April data file in the Region's "APR21\_Actual" folder with file named as "COVID19\_123\_ABCHospital\_April\_2021.xlsx"

**16. What should be captured in the forecast expense column?**

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

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

Expenses related to supplies and equipment should be reported in a manner consistent with the principles of the hospital's internal accounting policies. For example, PPE expenses reported can reflect the PPE purchased before October 1, 2021 or used\* during the reporting period, rather than the total amounts purchased. Hospitals are required to maintain financial records for these expenses.

\*Do not include PPE / Critical Supplies & Equipment (CSEs) sourced from the provincial stockpile unless incremental expenses have been incurred (e.g., transportation costs or other costs which was not addressed by UHN and was incurred by the receiving hospital).

**18. 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 were 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. 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. In addition, hospitals should only include offsets only from the global budget, and not any other targeted funding.

**19. 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.

LTC related expenses to capture deployment of hospital staff to LTCHs should be captured under FC 7\*5309210 LTCH Multidisciplinary Personal Care Outreach.

Note that for LTCH Deployment Expenses, Expenses related to Mandatory Management Orders (MMO) and Voluntary Management Contracts (VMC) should not be included and be billed to the LTCH operator instead.

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

## **20. 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.

## **21. 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.

Please note this is to cover expenses for staff who are still required to be employed throughout the COVID-19 pandemic period from which funding source was no longer available (e.g. research grant) and not for net-new staff expenses (e.g. hiring of new cafeteria employees excluded).

## **22. Can existing financial forms in SRI serve as expense process submissions?**

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.

## **23. How should hospitals submit OHIP-related technical fees that cannot be covered by OHIP?**

OHIP will continue to fund out-patient technical fees (H-codes) to hospitals for the provision of diagnostic imaging services for which H fees can be claimed (per 'Schedule of Benefits for Physician Services'). These fees cannot be paid by OHIP if diagnostic imaging services were/are not being delivered.

For incremental technical fee expenses incurred that do not qualify for payment under OHIP (in-patient services), reimbursement to hospitals will be considered under the COVID-19 incremental expense submission process (as expenses are deemed required as part of hospital operations to ensure available access to services).

**24. What expenses do “I&T/Communications” under Capital capture?**

These are for capitalizable incremental expenses related to expanding bandwidth and phone lines for COVID-19 related services.

**25. Who can report Vaccine Administration Centre related expenses?**

To report vaccine administration expenses, the hospital must have been or will be allocated, coordinating and/or has received COVID-19 vaccines or/and hospital is sending staff to support a COVID-19 vaccine clinic.

**26. What if a hospital has expenses for Assessment Centres and COVID-19 Lab Testing for which the Ontario Health agreements are not funding?**

Beginning in October 2020 reporting onwards, hospitals can continue to report expenses in the FC 7155410 Com Disease Prev. and Control (Assessment Centres) and FC 714\* Diagnostic/Lab/ Therapeutic (for COVID-19 Lab Expenses). However, only expenses reported in the “Line 4.1 - Supplies: Personal Protective Equipment” will be reimbursed by the ministry. The balance of expenses reported are overseen by the accountability agreements / funding agreements the respective hospital will have with Ontario Health.

If there are other expenses incurred that are related to Assessment Centres or COVID-19 Lab Testing that are not covered under the accountability / funding agreements with Ontario Health, please report them in the FC 71\* Admin/Support/Other not Specified and provide specific comments indicating those expenses.

**27. Who will cover the return transportation costs of deceased patients who were transferred to receive ICU care in hospitals outside of their home community?**

In the case of a death among patients who were transferred to receive ICU care outside of their home community, the financial burden of return transportation should not be incurred by families nor hospitals. For these cases, Funeral Establishments and Transfer Service Operators should submit their invoice to the Office of the Chief Coroner (OCC). Invoices should be submitted to [occ.inquiries@ontario.ca](mailto:occ.inquiries@ontario.ca) and billed at the rates that would ordinarily be paid for a coroner transfer.

**28. Can an Ontario Health Team (OHT) /community-based vaccine clinic submit expenses for vaccine administration via a hospital partner?**

If an OHT/community-based clinic has incurred costs outside of an agreement with the local public health unit, they can be submitted through the COVID-19 Incremental Expense Process via a hospital partner. The ministry will subsequently review the expenses for eligibility. If an OHT/community-based clinic has entered into a service-level agreement/memorandum of understanding with a public health unit to administer vaccines (that includes performance expectations and a financial agreement between the parties), these expenses should be submitted directly to the public health unit.



**29. Why are hospitals reporting PPE consumption on the provincial dashboard (for Health Data Branch) and the monthly COVID-19 incremental expense template (for Hospitals Branch)?**

The Ministry requires this information to be provided through the COVID expense process as the ministry is looking to gain more information on the incremental PPE expenses at a point in time (i.e. end of each month). The information provided to Health Data Branch for the provincial dashboard does not show the incremental expenses hospitals are reporting (i.e. it only shows the total of what hospitals are claiming from the stockpile, versus what incremental PPE is being claimed which would need to be captured on the monthly reporting template)

**30. What is the relevance of the column “purchased before October 1, 2021?”**

This column is included because as per ADM memo issued on Sept 23, 2021, beginning on Oct 1, 2021, the province is no longer reimbursing for N95s 1870+ due to significant provincial supply. As such, any N95 1870+ purchased after Oct 1, 2021 are not eligible for reimbursement.

**31. What is the relevance of the column “weeks of inventory on hand”?**

The Ministry requires this information to gauge the levels of incremental PPE expenses for each month (i.e. at what 'weeks of inventory' are hospitals needing to buy more PPE?). As well, please note that hospitals do not have to report the PPE breakdown if they are not claiming any PPE expenses for the month.

**32. What type of monoclonal therapy clinic expenses are reimbursable for eligible hospitals?**

Only expenses related to staffing, supplies and transportation (supports accessibility) are reimbursable for eligible hospitals. Drugs are not reimbursable as they are procured by the Federal Government.

On the monthly reporting template, the only rows that should contain monoclonal therapy expenses are from 3.1.1 to 4.4, and 6.3.

**33. What is the expense eligibility regarding COVID Care Clinics / Clinical Assessment Centre expenses?**

COVID Care Clinics / Clinical Assessment Centres are not eligible for reimbursement through the ministry's incremental expense process. Hospitals should contact their respective OH region regarding existing supports for assessment centres.

**34. Are rapid antigen tests reimbursable expenses?**

Rapid antigen tests (i.e. cost of the actual test) are **not** reimbursable through the ministry's incremental expense process. Hospitals can place orders for RATs via [Ontario Health: Critical PPE Intake Platform](#).

Provincial Testing and Case & Contact guidance recommends RATs for the following use cases in hospital settings:

1. For "test-to-work" to meet critical workforce (HHR) needs in the highest risk settings. Test-to-work is a strategy to support work-self isolation in critical work shortages, in which staff are able to return to work when they would otherwise be on self-isolation at home (for example, after exposure to someone with COVID-19).

2. Frequent, repeated rapid antigen screening of staff who are asymptomatic and without known exposure to someone with COVID-19, with the goal of identifying cases that are pre-symptomatic or asymptomatic. This includes healthcare workers subject to Directive 6, which requires unvaccinated staff in high-risk settings to undertake regular rapid antigen testing, now at an increased frequency of a minimum of twice weekly.

Hospitals should order RATs based a reasonable estimate of the volume of tests required to support both HHR testing and asymptomatic screening for a two-week period. Orders are typically processed within 2-4 days of receipt, or longer depending on the hospital's location.

For questions regarding Provincial Testing and Case & Contact guidance please contact Ministry of Health by way of email to: [PASP@ontario.ca](mailto:PASP@ontario.ca).

For questions regarding placing orders for RATs, please contact Ontario Health by way of email to: [covid19supplychain@ontariohealth.ca](mailto:covid19supplychain@ontariohealth.ca).

### 35. What is the expense eligibility regarding long hauler clinics?

Costs associated with the operation of post COVID-19 ambulatory clinics for patients with prolonged COVID-19 symptoms are **not** currently eligible for submission through the ministry's incremental expense process. For more information please reach out to your OH regional representative.

## Appendix C: History of Revisions to Previous Version

- Version 1 of the Guidance Document was released on April 25, 2020.
- Version 2 (released on May 16, 2020) included additional and revised information, the expense tracker (Excel version) and the Attestation Template.

- Version 3 (released on May 26, 2020) provided additional resources for hospitals to reference in providing incremental expense and forecast information for OH Region/LHIN review and following SharePoint submission. Version 3 also updated guidance on temporary physician compensation expenses and FAQ section.
- Version 4 included changes to the process reporting guidelines for the following:
  - LTCH Deployment Expenses – now split into two separate Functional Centres to report for, one to capture ELDCAP-related expenses (FC 7129560 ELDCAP), and the other to capture LTCH Deployment Expenses (FC 7\*5309210 LTCH Multidisciplinary Personal Care Outreach (Deployment to LTC Homes)
    - LTCH Deployment Expenses: Expenses related to Mandatory Management Orders (MMO) and Voluntary Management Contracts (VMC) should not be included in this expense process and be billed directly to the LTCH operator instead - see below joint MOH-MLTC ADM memo.
    - LTCH Deployment expenses eligible for inclusion in the excel template and through this incremental expense submission process include those incurred by hospitals **outside of** formal contract (Mandatory Management Order – MMO or Voluntary Management Contract - VMC), and are more closely related to expenses from informal sharing of resources, etc.



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- Beginning October 2020 onwards, Accountability Agreements and associated funding for COVID-19 Lab Expenses and Assessment Centres will be overseen by Ontario Health. Hospitals may continue reporting these expenses relating to Assessment Centres and laboratory testing in this template (operating and capital) for tracking purposes only, as laboratory and Assessment Centre expenses for COVID-19 testing will be ineligible for reimbursement through this process.
- Updated Frequently Asked Questions
- Changes to Excel Template (see new FAQ #28) - the new excel template should be for December. However, for prior monthly reporting expenses that require resubmissions, please continue to use the template that was applicable for that respective month.
- Version 5 included the below changes:
  - Guidance/Template Update for Hospital Vaccine Administration Centre expenses (capital and operating)
    - New Capital Tab for Hospital Vaccine Administration Centres capital expenses (for authorized hospitals only)
      - Examples of eligible expenses
      - Addition of Hospital Vaccination Administration Centres as type of Hospital Expense Category
    - New Functional Centre column for operating expenses - COM Prom. and Prev. - PH General (Vaccine Administration Centres)
    - New "Sundry Exp. – Transportation for Vaccine Supplies / Equipment" expense category in the operating expense forms (Main Site and Site 1 to Site 10)

- Guidance/Template Update for Phase 3 Critical Care and Other Hospital Beds (capital and operating – excluding per diem bed rates)
  - New tab for capital costs related to the opening of Phase 3 Critical Care and Other Hospital Beds.
  - New FC column in Operating for ancillary operating costs (excluding operating costs of the Phase 3 Critical Care and Other Hospital Beds as they will be funded separately).
  - Please see the Health Human Resources (HHR) Supports for Hospitals factsheet for additional reimbursable expenses available to eligible hospitals that create new Phase 3 Critical Care or Other Hospital Beds and that have flagged critical HHR capacity gaps.
- Guidance/Template update for new reporting for the Extern Program for participating hospitals only (referred to as Nursing Extern Program in template)
  - Please refer to Extern Program Guidance for details.
  - Note: Extern Program is separate from funding for the Enhanced Extern Program (EEP). EEP is designed to support hospitals that are creating new critical care or high intensity beds.
- Version 6 included the below changes:
  - Guidance/Template Update for Phase 3 Critical Care and Other Hospital Beds (capital and operating).
  - Updated tab for capital costs related to the opening of Phase 3 Critical Care and Other Hospital Beds.
  - New tab for HHR (operating) including new columns for HHR supports related to Phase 3 Critical Care and Other Hospital Beds and HHR programming for hospitals.
    - Please see the Health Human Resources (HHR) Supports for Hospitals factsheet for additional reimbursable expenses available to eligible hospitals that create new Phase 3 Critical Care or Other Hospital Beds and that have flagged critical HHR capacity gaps.
  - Guidance/Template Update for New Phase 4 Critical Care Beds (Acute Care to Critical Care Bed Conversions) (capital only – excluding per diem bed rates)
  - New tab for capital costs related to the conversion of Acute Care to Critical Care Beds.
  - Guidance/Template Update for new reporting of Short-Term Non-Critical Care beds.
  - Guidance/Template Update for reporting of eligible operating expenses.
- Version 7 included the below changes:
  - Guidance/Template Update for COVID-19 Temporary Summer Locum Program Expansion
  - Guidance for ineligibility of N95 mask purchases effective October 1, 2021
- Version 8 includes the below changes:
  - Guidance/Template Update for reporting of PPE expenses and provincial stockpile usage
  - Guidance/Template Update for reporting screeners and screening supplies
  - Guidance/Template Update for Fall HHR Supports 2021.