



Using the MIS Standards to Report COVID-19–Related Expenses of Health Service Organizations to CIHI: Guidance for Jurisdictions

The *Standards for Management Information Systems in Canadian Health Service Organizations* (MIS Standards) is a set of national standards for collecting, processing and reporting information relating to all aspects of a health service organization’s operations. Jurisdictions report to the Canadian Institute for Health Information (CIHI), which publishes and maintains the MIS Standards.

The MIS Standards is designed to provide data based on functional centres (subdivisions of an organization pertaining to the function or activity being carried out) and by nature of expense and revenue. To that end, it is equipped to collect and report on nursing units or clinics that are created to address specific health care requirements. Furthermore, the MIS Standards is flexible enough to allow jurisdictions to open more detailed accounts should they identify that need.

Some normal operations of health service organizations will continue during the COVID-19 pandemic (e.g., heart attack and trauma patients will continue to be treated). Staff in some areas (e.g., emergency departments) may have to deal with regular patients as well as patients with COVID-19. Laboratories will be testing for COVID-19 and also performing other regular laboratory tests. Respiratory therapists will be supporting COVID-19 patients as well as patients with COPD (chronic obstructive pulmonary disease). In most cases, it would be impossible to separate out the costs for COVID-19 for these types of services.

Therefore, CIHI recommends that expenses be reported in the functional centre where the service is provided, unless a new unit or clinic is set up and staffed or an existing one converted. For example, emergency services should continue to be reported in the Emergency functional centre, and intensive care services should continue to be reported in the ICU functional centre.

Please note: The following recommendations are for provincial/territorial reporting to CIHI for comparative purposes. **Local health service organizations should continue to follow the direction from their respective provincial/territorial ministry of health**, which will be requested to map the data to these accounts.





Functional centres

The MIS Standards provides several functional centres that can be used to report specific expenses related to emergency preparedness and communicable diseases in specific circumstances.

If **planners are being designated to plan specifically for a health emergency**, they can be reported in the following functional centre:

71 1 34 Emergency Preparedness

The functional centre that pertains to the planning, coordination, mitigation, provision and evaluation of integrated health emergency preparedness services to keep communities safe. Includes activities such as influenza pandemic planning, simulation of catastrophic events and the development of the infrastructure to ensure health emergency response and readiness for health emergencies of known and unknown origins. Costs associated with the health emergency itself should be charged to the functional centre to which the staff are usually assigned (e.g., Emergency, Clinical Laboratory).

If a **nursing unit is converted** or if **new units are opened** to treat COVID-19 patients only, then the following functional centre may be used. This may include inpatient units in unconventional locations (e.g., school, tent):

71 2 10 30 Communicable Diseases Nursing Unit

The functional centre pertaining to nursing units where the beds are designated for the provision of medical, non-surgical services for persons with contagious and parasitic diseases.

If a **new or existing ICU** is being used to treat COVID-19 patients, the following functional centre may be used:

71 2 40 80 Respiriology Intensive Care Nursing Unit

The functional centre pertaining to nursing units where the beds are designated for the provision of services for seriously ill inpatients with disorders of the respiratory system who require constant supervision and monitoring.

If a **new or existing clinic** is being used to see COVID-19 patients (including patients who are being followed up after having attended an assessment centre), the following functional centre may be used:

71 3 50 10 35 Communicable Diseases Specialty Clinic

The functional centre pertaining to the clinic where follow-up services are provided for persons who have suffered from a severe communicable disease who attend for less than 3 hours on average, typically as the result of a referral from a primary care practitioner.



For **public health staff** who are providing information related to the pandemic or who are doing contact tracing, the following functional centre may be used:

71 5 54 Communicable Disease Prevention and Control

The functional centre pertaining to activities associated with prevention and control of communicable diseases for individuals, the community and the population. Includes immunization, traveller's health clinics, outbreaks, screening programs and disease surveillance. Excludes activities associated with treatment of communicable diseases. For child and adolescent immunizations, see 71 5 52 10 Healthy Child Development.

In addition, the 71 5 54 functional centre can be used for newly formed assessment centres where samples may be obtained from clients. The assessment centre may be located in the community or next to a hospital, or it may be a mobile unit. More detailed functional centres may be created by the jurisdiction if there is a need to separate types of assessment centre.

Secondary financial accounts

It may be useful to separately account for revenues specific to COVID-19 received by health service organizations. For this reason, CIHI has created the following revenue account:

1 10 14 Unique Circumstance Funding (new)

This account is used to record the revenue arising from special funding arrangements with the ministry of health for purposes specified by CIHI at any given time. This account is to be used **only** when specified by CIHI. This account may not be available for use in each year and will be available only during times of national importance as and when designated by CIHI. For 2019–2020 and 2020–2021, this account is to be used for special funding related to COVID-19.

Other supply accounts

The basic principle for reporting supplies expenses incurred during the COVID-19 pandemic is the same as normal: the actual cost of supplies should always be reported in the functional centre where they are consumed. Any supplies purchased during the COVID-19 pandemic should use the appropriate secondary financial account. The cost of the supplies should include any freight or transportation charges, no matter how extraordinary (e.g., cost of a chartered plane to obtain supplies).



To implement this principle, the usual approach is to record the cost of the supplies in inventory as the supplies are received into inventory. When the supplies are issued, the cost is attributed to and reported in the consuming functional centre as usual. The price used will depend on the inventory valuation method used by the organization (average cost or first in, first out).

Gifts in kind received during the pandemic should be accounted for in the same way as usual. When donations in kind (of food, linen, furniture, personal protective equipment, etc.) are received, these are valued at fair market value and charged to the expense account that would have been charged if the health service organization had purchased them itself. The credit for donation in kind is consistent with the treatment given to cash donations.

Off-site care locations

To address the surge of patients expected during the COVID-19 pandemic, some jurisdictions are creating care locations in non-traditional areas such as convention centres, arenas, hotels and parking lot tents. In some cases, these care locations may be for acutely ill patients, while in other cases they may be to support self-isolation for vulnerable populations. The main principles used to determine how to report expenses for off-site care locations are

- Ease of recording and reporting data; and
- Ensuring that costs are reported where the care is delivered and are linkable to the clinical record.

In both cases, the health service organization will be providing staffing and supplies as well as operational support (housekeeping, health records, food services).

- If the off-site care location is staffed by personnel from a **single hospital/health organization**, then the off-site care location may report data as a wing of the original organization (i.e., using the same supplier institution number and a unique functional centre).
- If the off-site care location is staffed by personnel from **multiple hospitals/health organizations**, then the off-site care location should consider using a unique supplier institution number to facilitate the reporting of expenses from multiple facilities.

Contact us

Please email fsi@cihi.ca or your provincial/territorial contact with any questions.

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