



PANDEMIC INFLUENZA RESPONSE PLAN

SECTION SIXTEEN– FINANCIAL RESOURCE PLANNING TABLE OF CONTENTS

	Page #
1) Target Audience / Introduction / Objectives.....	16-1
2) Definitions of Costs	16-1
3) Process for Tracking Costs	16-1
4) Reporting Mechanisms	16-2
5) Pandemic Hours Tracking Form (Tool 16.1).....	16-3

FINANCIAL RESOURCE PLANNING

Target Audience

Supply purchasers, finance staff and payroll staff

Introduction

Incremental costs that are the result of the pandemic will be tracked separately by using a unique primary account. These costs and the associated funding will be approved and assigned according to normal finance policies and procedures.

Objectives

To ensure accurate and timely tracking of pandemic incremental costs.

Definitions of Costs

The only costs that need to be tracked are “incremental costs”. These are costs that have been incurred as a result of the pandemic and are over and above the costs that normally occur.

Example: Costs of a staff member to cover a normal shift even though some duties are related to the pandemic, are not be considered incremental costs and will be tracked through normal accounting and payroll procedures.

Example: Costs of an extra staff member that has been called in to work because the normal level of staffing was insufficient to handle any or all of the additional duties that are a direct result of the pandemic, are considered incremental costs and will be tracked through these Disaster Plan procedures.

Process for Tracking Costs:

Incremental costs will be tracked through normal accounting and payroll procedures using the primary account “8199006” following current ARHA purchasing or salary policies and procedures. These costs shall be identified on the invoice or purchase order with the word “*pandemic*” written by the product purchased. Incremental wage costs associated with the pandemic will be identified through payroll using the same primary account and recorded on page 16-3 – Tool 16.1 – Disaster/Pandemic Hours Worked form. The same procedures are to be followed regardless of the time frame or whether they are internal costs or external costs.

The secondary accounts that are to be used are:

31042-31076 & 35042-35076	for benefits
80500	for purchased services related to the pandemic
31110/30 & 35110/30	for general salaries
31210/30 & 35210/30	for RN salaries
31310/30 & 35310/30	for LPN salaries
49510	for all other costs except for travel and meals
62300	for travel and meals

For financial purposes the ARHA will track all costs that relate to pandemic through the payroll sub ledger and the accounts payable sub ledger to the general ledger. This will be accomplished by establishing the primary and secondary accounts within the accounting and payroll systems, marking all incremental costs, having all supply costs sent to the ARHA Finance department and having the payroll costs sent to the ARHA Payroll Department.

Assigning all incremental costs to the single primary account will ensure that all incremental costs can be accounted for and funding will be assigned as per normal Finance Policies and Procedures.

Reporting Mechanisms

The reporting periods will follow current ARHA reporting practices in that expenses for each month for EPC will be reported by the end of the following month in a monthly and year to date format in the financial statements for that program for that month. The detailed financial statement will be provided to the responsible program manager and executive vice president on a monthly basis. The information will be summarized and included in the detailed Board Report and provided to the ARHA Executive and ARHA Board Members on a monthly basis. All general ledger information, of which these expenses will be part of, will be uploaded to Manitoba Health on a monthly basis. These expenses will also be included in the ARHA's annual audited financial statements in the "Operating Statement". Information will also be made available to members of the ARHA Regional Leadership Team and Executive Management Committee in whatever format is requested to meet the needs of the people requesting the information.

