

2020 FIR Reporting Guidance:

COVID-19 Expenses

Objective

The purpose of this document is to provide guidance on the reporting of COVID-19 pandemic related expenses in the 2020 Financial Information Return (FIR).

Schedules

Schedule 40 Consolidated Statement of Operations: Expenses
Schedule 42 Additional information
Schedule 83 Notes

Questions & Answers

1. What are COVID-19 expenses?

COVID-19 expenses will vary by municipality. Examples of costs include: cleaning costs, personal protective equipment (PPE), additional costs for remote working arrangements, additional staff, overtime, additional mileage and fleet costs (less staff per vehicle), and advertising / signage, among other expenses.

2. How should municipalities report COVID-19 expenses in the 2020 FIR?

The information included in the FIR should reflect the municipality's audited financial statements prepared according to Public Sector Accounting Board (PSAB) approved standards.

According to the 2020 FIR instructions, COVID-19 expenses should be reflected in two schedules:

- On Schedule 40, municipalities should include COVID-19 expenses on Line 0450 Emergency Measures
- On Schedule 42, municipalities should report **total** COVID-19 expenses on Line 6009 Column 1

Given the diversity of municipal reporting practices and the importance of reflecting audited financial statements, however, this document provides additional instructions for municipalities that report COVID-19 expenses by program area in the response to Question 3.

3. Our municipality reports COVID-19 expenses within each program area (e.g. Health, Transit, Long-Term Care) as each area is managed separately. Given this approach, how should COVID-19 expenses be reported in the FIR?

The reporting of COVID-19 expenses should reflect the municipality's audited financial statements.

For municipalities that group COVID-19 expenses together in Schedule 40 Line 0450 – Emergency Measures, refer to Question 2 and the 2020 FIR Instructions.

For municipalities that report COVID-19 expenses by program area (e.g. Health, Transit, Long-Term Care):

- Report COVID-19 expenses by functional category on Schedule 40;
- Report **total** COVID-19 expenses on Schedule 42 Line 6009; and
- Describe on Schedule 83 Line 0030 which program and function areas included COVID-19 expenses.

4. Should incremental labour costs be included in total COVID-19 expenses reported on Schedule 42 Line 6009 Column 1?

The total COVID-19 expenses reported on Schedule 42 Line 6009 Column 1 should include both incremental labour costs and direct COVID-19 expenses.

Contact us

Please contact the FIR Co-ordinator at 416-585-7618 or email us at FIR.MAH@ontario.ca for more information.