



## Reporting COVID-19 Impact in CADAC

Arts funding agencies recognize the extraordinary and devastating effect that COVID-19 is having on the arts sector. This guide provides instructions on how to provide financial information in CADAC.

### REVENUES

Please report any **public and/or private sector emergency and other funding** received due to COVID-19 by following the instructions below:

#### FEDERAL

EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
<b>Support for industries - Cultural, heritage and sports sectors</b>		
COVID-19 Emergency Support Fund for Cultural, Heritage and Sports Organizations	<b>4430</b> - Department of Canadian Heritage	A \$500 million fund for cultural, heritage and sports organizations that will help address the financial needs of affected organizations, so they can continue to support artists and athletes.
Canada Council Emergency Funding	<b>4425</b> – Other Canada Council grants	Emergency funding provided by the Canada Council for the Arts.
<b>Avoiding layoffs and rehiring employees</b>		
Canada Emergency Wages Subsidy (CEWS)	<b>4435</b> – Other federal public revenues	<p>The subsidy covers 75% of an employee's wages – up to \$847 per week - for employers of all sizes and across all sectors who have suffered a drop in gross revenues of at least 15% in March, and 30% in April to August.</p> <p>The program will be in place from March 15 to August 29, 2020. Additional information and a calculator are now available on the <a href="#">CRA website</a>, allowing organizations to determine eligibility and how much the subsidy will cover.</p>



EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Temporary 10% Wage Subsidy	<b>4435</b> – Other federal public revenues	A three-month measure that will allow eligible employers to reduce the amount of payroll deduction required to be remitted to the Canada Revenue Agency.
<b>Access to credit</b>		
Canada Emergency Business Account (CEBA)	<b>6295</b> - Other liabilities	An interest-free loan of \$40,000 for qualifying businesses and organizations.  Your organization is eligible to this program if your total employment income paid is between \$20,000 and \$1,500,000 in the 2019 calendar year.  <b>Year 1 - 2020</b> A note should be added to recognize 25% of the loan amount as a contingent liability.
	<b>6290</b> - Current liabilities <i>or</i> <b>6295</b> - Other liabilities	<b>Year 2 - 2021</b>
	<b>4435</b> - Other federal public revenues <i>or</i> <b>6295</b> – Other liabilities	<b>Year 3 - 2022</b> If \$30,000 is fully repaid on or before December 31, 2022, record the remaining \$10,000 or 25% of the loan as a subsidy on line <b>4435</b> - Other federal public revenues. If the loan is not entirely repaid by December 31, 2022, the remaining balance will be converted to a three-year term loan at 5 per cent interest and the remaining outstanding loan balance should be recorded on line <b>6295</b> – Other liabilities



EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Canada Emergency Commercial Rent Assistance (CECRA)	4435 – Other federal public revenues	A program for small businesses that will seek to provide loans and/or forgivable loans to commercial property owners who in turn will lower or forgo the rent of small businesses for the months of April (retroactive), May, and June.
Businesses in the Territories	4435 – Other federal public revenues	Fifteen million dollars in non-repayable support for businesses in the territories to help address the impacts of COVID-19. This support will assist businesses with operating costs not already covered by other Government of Canada measures.
Business Credit Availability Program (BCAP)	5520 - Other administrative expenses (interest) <i>and</i> 6290 – Current liabilities (loan repayment in the current fiscal year) <i>and</i> 6295 – Other liabilities (remainder of the loan)	This program provides \$40 billion of additional support through the Business Development Bank of Canada (BDC) and Export Development Canada (EDC).  <b>EDC Loan Guarantee for Small and Medium-Sized Enterprises</b> This program provides credit and cash flow term loans to small and medium-sized enterprises. <b>BDC Co-Lending Program for Small and Medium Enterprises</b> The program provides term loans for operational and liquidity needs of businesses, which could include interest payments on existing debt.
<b>Support for self-employed individuals</b>		
Canada Emergency Response Benefit (CERB)	N/A	Do not record in CADAC.



## PROVINCIAL

EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Temporary Income Support	<b>4490</b> – Provincial or territorial employment programs	Any provincial emergency measures related to employees or payroll.
Provincial Arts Funding Agency (e.g., BC - Arts and Culture Resilience Supplement for COVID response)	<b>4465</b> – Other provincial or territorial arts council grants	Any provincial emergency and funding initiatives provided by provincial arts funders.
Provincial Arts Funding Ministry / Department of Culture (e.g., New Brunswick - COVID-19 Special Projects Fund - SPF)	<b>4480</b> – Ministry / Department of Culture *Project grants	Any provincial emergency and funding initiatives provided by provincial Arts Ministry / Department of Culture.
Other provincial governmental institutions (e.g., Saskatchewan - Small Business Emergency Payment Program)	<b>4495</b> – Other provincial or territorial	Any provincial emergency and funding initiatives other than provincial arts funders.



## MUNICIPAL

EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Temporary Income Support	<b>4530</b> – Other municipal or regional - Project	Any municipal or regional emergency measures related to employees or payroll.
Municipal or Regional Arts Funding Agency	<b>4520</b> – Project Grants from Municipal and regional arts council <i>or</i> <b>4530</b> – Other municipal or regional - Project	Any emergency and funding initiatives provided by municipal or regional arts funders.

## PRIVATE

EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Foundation Private Sector Emergency Funding (i.e., Metcalf Foundation; Winnipeg Foundation – Stabilization Grants; Vancouver Foundation - the Arts, Culture, and Community Benefit fund)	<b>4325</b> – Foundation grants and donations	Any emergency and other funding measures provided by private foundations.
Imagine Canada Emergency Funding	<b>4340</b> – Other private sector revenues, including shared private/public funds	Any emergency and other funding measures provided by not-for-profit organizations.



## OTHER

INSURANCE COVERAGE	CADAC LINES	NOTES
Project Entrance Interruption Insurance Coverage	<b>6125</b> – Other adjustment items affecting surplus or (deficit)	Any reimbursements of insurance claims submitted due to COVID-19.

Other measures such as grant advances or sales tax deferred is not considered revenues and only affect your short-term cash situation of your organization.



## EXPENSES

COVID-19 RELATED EXPENSES	CADAC LINES	NOTES
Additional paid staff for monitoring access, exit, and maintaining limited access	<b>5205/5210</b> – Facility Operating Salaries/Fees	Please choose the appropriate line according to the nature of the expense.
Additional paid staff for social distance oversight in public spaces	<i>or</i> <b>5505/5510</b> – Administrative Salaries/Fees	
Additional paid staff for cleaning facilities, public spaces, etc.		
Costs related to increased benefits coverage or use (self-care costs)	Lines salaries ( <b>5110, 5125, 5205, 5305, 5405, 5505</b> )	
Reallocation of existing staff		
Supplies to accommodate for new social distancing protocols, purchase and installation of additional barriers, stanchions for distancing and safety, sanitizer and/or hands-free cleaning station(s), print/design costs for traffic flow and safety	<b>5230</b> - Other facility expenses <i>or</i> <b>5520</b> – Other administrative expenses	Please choose the appropriate line according to the nature of the expense.
Health and safety costs – facility, staff, PPEs, etc. (reopening of venues and offices)		
COVID - related advertising expenses, including salaries and professional fees	<b>5300</b> - Marketing and Communications Expenses	
Cost related to new revenue streams – advertising for online events, merchandizing, etc.		



COVID-19 RELATED EXPENSES	CADAC LINES	NOTES
Emergency fundraising/ relief initiative costs	<b>5400</b> - Fundraising Expenses section	
Personal Protective Equipment for staff/ volunteers/ public	<b>5520</b> – Other administrative expenses	
Tools for health checks of staff/ volunteers/ public (i.e., touch free thermometer)		
Infrastructure to support online offerings		
Additional costs due to staff working from home including: expenses for phones, long-distance fees, internet, software licensing costs, etc.		
Unforeseen support staff costs, skills training, equipment (additional front of house, for example for reopening or new technical support staff, paid staff instead of volunteers, etc.)		

*To get the help you need*

- Visit the Government of Canada’s [COVID-19 Economic Response Plan website](#) for information about supporting your employees and your business. The website is updated regularly as the COVID-19 crisis evolves.
- Contact your local financial institution. The Government of Canada is working with the financial sector to increase their lending capability to support you in this challenging time.
- Consult the [Canadian Business Resilience Network](#) and Canadian Chamber of Commerce’s [Pandemic Preparedness guide](#) to help sustain your operations through the disruption.
- A new online tool has been launched to help Canadians identify the emergency benefits that they may be eligible for through this crisis period ([www.canada.ca/coronavirusbenefits](http://www.canada.ca/coronavirusbenefits)). Through a series of questions, Canadian are directed to the programs that will best meet their needs at this time.