

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 and statistical information in CADAC**.

For guidance and clarification concerning accounting standards, please contact your accounting firm or your accountant. You can also visit the following CPA Canada website links:

- <https://www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/mdanda-and-other-financial-reporting/publications/covid-19-external-auditing-reporting-resources/covid-19-financial-reporting-implications-resources>
- <https://www.cpacanada.ca/en/business-and-accounting-resources/taxation/canadian-tax-news>
- Assessing potential COVID-19 impacts on financial statements: Questions and considerations under ASNPO: <https://www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/not-for-profit-organizations/publications/covid-19-questions-considerations-under-asnpo>

The role of CADAC is to provide guidance and support on the CADAC financial form. Please note that CADAC is not responsible for providing accounting advice.

FINANCIAL FORM

REVENUES

FEDERAL

EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Supplementary funding of the Reopening Fund	4415 – Operating (core) grants	Include supplementary funding of the Reopening Fund
Strategic Innovation Fund, Emergency Support Funding, Recovery Program and Digital Now from the Canada Council for the Arts	4425 – Other Canada Council grants	Strategic Innovation Fund, Emergency support funding, Recovery Program , and Digital Now, provided by the Canada Council for the Arts.
COVID-19 Emergency Support Fund for Cultural, Heritage and Sports Organizations from the Department of Canadian Heritage	4430 – Department of Canadian Heritage	A \$326.8 million administered by Canadian Heritage to fund cultural, heritage and sports organizations that will help address the financial needs of affected organizations, so they can continue to support artists and athletes.
Support for Independent production companies from Telefilm Canada - Short-Term Compensation Fund for Canadian Audiovisual Productions (STCF)	4435 – Other federal public revenues	A temporary measure whose purpose is to minimize the consequences of the void created by the lack of insurance coverage for interruptions in filming and the abandonment of productions caused by the COVID-19 pandemic in the sector of audiovisual production. https://telefilm.ca/en/financing/short-term-compensation-fund-for-canadian-audiovisual-productions
Canada Emergency <u>Wages</u> Subsidy (CEWS)	4435 – Other federal public revenues	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. Additional information and a calculator are now available on the CRA website , allowing organizations to determine eligibility and how much the subsidy will cover.

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		If eligible, you may be able to take advantage of both the TWS and the CEWS. For more information see How the TWS and CEWS work together: https://www.canada.ca/en/revenue-agency/services/subsidy/temporary-wage-subsidy/tws-with-cews.html
Temporary 10% <u>Wage Subsidy (TWS)</u>	4435 – 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. If eligible, you may be able to take advantage of both the TWS and the CEWS. For more information see How the TWS and CEWS work together: https://www.canada.ca/en/revenue-agency/services/subsidy/temporary-wage-subsidy/tws-with-cews.html
Canada Emergency Business Account (CEBA)	<p><u>For the loan portion use:</u> 6290 - Current liabilities (loan payment in the next fiscal year) or 6295 - Other liabilities (remainder of the loan)</p> <p><u>For the revenue portion use:</u> 4435 – Other federal public revenues</p> <p><u>For the amount that is repaid (if applicable)</u> 6125 – Other adjustment items affecting surplus or (deficit)</p>	<p>An interest-free loan of up to \$60,000 for qualifying businesses and organizations. For more information, please visit: https://ceba-cuec.ca/</p> <p>For guidance and clarification concerning the accounting standards of the loan and revenue portion of the Canada Emergency Business Account (CEBA), please contact your accounting firm or your accountant. You can also visit the CPA Canada website at the link provided above.</p>
Canada Emergency Commercial <u>Rent Assistance (CECRA)</u>	<p><u>For the loan portion use:</u> 6290 - Current liabilities (loan payment in the next fiscal year) or 6295 - Other liabilities (remainder of the loan)</p> <p><u>For the revenue portion use:</u> 4435 – Other federal public revenues</p>	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. It was extended to October 2020 and was replaced by CERS.
Canada Emergency <u>Rent Subsidy (CERS)</u>	4435 – Other federal public revenues	Canada Emergency Rent Subsidy, which provided simple and easy-to-access rent and mortgage support for qualifying organizations affected by COVID-19.

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Black Entrepreneurship Program Initiatives	4435 – Other federal public revenues	To support Black-led organizations and businesses across the country, seeking to combat systemic racism in corporate Canada, in partnership with the Toronto Foundation, a community organization that supports philanthropy. Will provide loans of between \$25,000 and \$250,000. More details available at https://www.canada.ca/en/services/business/maintaining-your-business.html
Canada United Small Business Relief Fund	4435 – Other federal public revenues	The fund provides relief grants of up to \$5,000 to small businesses. The grant can be used for specific efforts: purchasing PPE, renovating physical spaces, or developing your website or e-commerce capabilities. Both For-Profit and Not-For-Profit organizations are eligible to apply but Government organizations, municipalities, charities and the chamber of commerce network are not eligible to apply.
Regional Relief and Recovery Fund (RRRF)	<p>For the loan portion use: 6290 - Current liabilities (loan payment in the next fiscal year) or 6295 - Other liabilities (remainder of the loan)</p> <p>For the revenue portion use: 4435 – Other federal public revenues</p>	<p>The Atlantic Canada Opportunities Agency (ACOA) and the Atlantic Association of Community Business Development Corporations (CBDCs) are distributing the RRRF in Atlantic Canada. The RRRF is complementary to existing federal programs.</p> <p>You must first apply for other federal support measures such as the Canada Emergency Business Account benefit, the Wage Subsidy benefit and the Commercial Rent assistance for small businesses, among others.</p> <p>More details are available at: https://www.canada.ca/en/services/business/maintaining-your-business.html</p>
Support for <u>Indigenous businesses</u>	<p>For the loan portion use: 6290 - Current liabilities (loan payment in the next fiscal year) or 6295 - Other liabilities (remainder of the loan)</p> <p>For the revenue portion use: 4435 – Other federal public revenues</p>	<p>Up to \$306.8 million in interest-free loans and non-repayable contributions for First Nations, Inuit, and Métis businesses. Financial support will be provided through Aboriginal Financial Institutions and administered by the National Aboriginal Capital Corporations Association, as well as the Métis Capital Corporations in partnership with Indigenous Services Canada.</p> <p>Up to \$40,000 will be available to small and medium-sized Indigenous businesses: an interest-free loan up to \$30,000 a non-repayable contribution up to \$10,000.</p>
Northern Business Relief Fund (NBRF)	4435 – Other federal public revenues	Provides short-term support, in the form of a non-repayable grant, for ongoing operational costs to small- and medium-sized territorial businesses impacted by economic disruptions due to COVID-19.

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EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
		<p>The Fund provides eligible territorial SMEs with short-term relief for operational costs in the form of a non-repayable grant ranging from \$2,500 to a maximum of \$100,000. The funding covers a maximum period of 4 months, retroactive to April 1, 2020. The NBRF is delivered directly through the Canadian Northern Economic Development Agency.</p>
Northwest Territories COVID-19 Economic Relief	<p><u>For the loan portion use:</u> 6290 - Current liabilities (loan payment in the next fiscal year) or 6295 - Other liabilities (remainder of the loan) <u>For the interest portion use</u> 5520 - Other administrative expenses</p>	<p>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.</p>
Business Credit Availability Program (BCAP)	<p><u>For the loan portion use:</u> 6290 - Current liabilities (loan payment in the next fiscal year) or 6295 - Other liabilities (remainder of the loan) <u>For the interest portion use</u> 5520 - Other administrative expenses</p>	<p>This program provides \$40 billion of additional support through the Business Development Bank of Canada (BDC) and Export Development Canada (EDC). Program onboarding ended on Dec. 31, 2021.</p> <p>EDC Loan Guarantee for Small and Medium-Sized Enterprises This program provides credit and cash flow term loans to small and medium-sized enterprises.</p> <p>BDC Co-Lending Program for Small and Medium Enterprises The program provides term loans for operational and liquidity needs of businesses, which could include interest payments on existing debt.</p> <p>Mid-Market Financing Program The program provides commercial loans ranging between \$12.5 million and \$60 million to medium-sized businesses whose credit needs exceeds what is already available through the Business Credit Availability Program and other measures. Please confirm eligibility criteria for this program.</p>
Support for self-employed individuals		
Canada Emergency Response Benefit (CERB)		Do not record in CADAC.

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PROVINCIAL

EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Temporary Income Support	4490 – 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, OAC’s Arts Response Initiative and Arts Recovery Support Fund)	4465 – Other provincial or territorial arts council grants	Any provincial emergency and funding initiatives provided by provincial arts funders from the same province/territory of the organization . For emergency and funding initiatives provided by other provinces, please use line 4495.
Provincial Arts Funding Ministry / Department of Culture (e.g., New Brunswick - COVID-19 Special Projects Fund - SPF)	4480 – Ministry / Department of Culture *Project grants	Any provincial emergency and funding initiatives provided by provincial Arts Ministry / Department of Culture.
Resilient Communities Fund from the Ontario Trillium Foundation	4485 – Provincial or territorial foundation / gaming and lottery corporation	The Resilient Communities Fund supports the non-profit sector recover and rebuild from the impacts emerging from COVID-19 so they can effectively meet the needs of communities across Ontario. Request amount: From \$5,000 to \$150,000 Grant term: up to 1 year
Other provincial governmental institutions (e.g., Saskatchewan - Small Business Emergency Payment Program)	4495 – Other provincial or territorial	Any provincial emergency and funding initiatives other than provincial arts funders.

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MUNICIPAL

EMERGENCY AND OTHER FUNDING MEASURES	CADAC LINES	NOTES
Municipal or Regional Arts Funding Agency	4520 – Project Grants from Municipal and regional arts council	Any emergency and funding initiatives provided by municipal or regional arts funders.
Municipal or temporary Regional Income Support	4530 – Other municipal or regional - Project	Any emergency and funding initiatives provided by municipal or regional funders other than Arts funding agency

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)	4325 – Foundation grants and donations	Any emergency and other funding measures provided by private foundations.
Imagine Canada Emergency Funding	4340 – Other private sector revenues, including shared private/public funds.	Any emergency and other funding measures provided by not-for-profit organizations.

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OTHER

INSURANCE COVERAGE	CADAC LINES	NOTES
Project Entrance Interruption Insurance Coverage	6125 – 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 salaries.	5205/5210 – Facility Operating Salaries/Fees <i>or</i> 5505/5510 – Administrative Salaries/Fees	Additional paid staff for monitoring access, exit, and maintaining limited access additional paid staff for social distance oversight in public spaces additional paid staff for cleaning facilities, public spaces, etc. Please choose the appropriate line according to the nature of the expense.
Additional benefits costs	Lines salaries (5110, 5125, 5205, 5305, 5405, 5505)	Costs related to increased benefits coverage or use (self-care costs), reallocation of existing staff
Additional supplies for health and safety costs – facilities, staff, PPEs, etc. (reopening of venues and offices)	5230 - Other facility expenses <i>or</i> 5520 – Other administrative expenses	Please choose the appropriate line according to the nature of the expense (i.e., for the facility or for the staff) . Facility: 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. Health and safety costs – facilities, staff, PPEs, etc. (reopening of venues and offices) Staff (Administrative): Personal Protective Equipment for staff/ volunteers/ public, 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.
Additional advertising expenses	5300 - Marketing and Communications Expenses	COVID - related advertising expenses, including salaries and professional fees Cost related to new revenue streams – advertising for online events, merchandizing, etc.
Emergency fundraising	5400 - Fundraising Expenses section	Emergency fundraising/ relief initiative costs

For more details on other initiatives, please consult the following
<https://www.canada.ca/en/services/business/maintaining-your-business.html>
<https://www.cpacanada.ca>

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STATISTICAL FORM

*Modifications newly done to the statistical form. Label and definition changes to line 1210 and 1215 and addition of line 1734 and 1735 to take into consideration the digital works, activities, and attendance.

Digital Data	CADAC LINES AND DEFINITIONS	NOTES
<p>To take into consideration the presentation of performing arts works on digital platforms</p>	<p>1210 - Number of works performed live and broadcast (television and radio) and/or presented on online platforms.</p> <p>Line definition: Report the total number of works (including excerpted works) on line 1205 intended for broadcast (i.e., television and radio), and/or for online platforms, e.g., YouTube and other social media platforms. Do not include material that is meant primarily for promotional or engagement purposes.</p>	<ul style="list-style-type: none"> • Do not include promotional material disseminated through online platforms (e.g., ads on Facebook or Instagram). • If your work was performed and broadcast and/or presented on multiple online platforms/channels, please be careful not to double count the data. Please provide details in the comments field under the line.
<p>To take into consideration the presentation of performing arts works exclusively on digital platforms</p>	<p>1215 - Number of works on line 1205 that were distributed exclusively using online platforms.</p> <p>Line definition: Do not report works that were recorded on line 1210.</p>	
<p>To take into consideration the arts</p>	<p>1734 – Total number of activities produced by your organization and presented on digital platforms.</p>	<ul style="list-style-type: none"> • Please be careful not to double count the data. (i.e., same activity presented on YouTube and on Facebook). Please provide details in the comments field under the line.

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Digital Data	CADAC LINES AND DEFINITIONS	NOTES
<p>activities presented on digital platforms</p>	<p>Line definition: Include number of performances, literary readings, exhibitions, film / video / media screenings, community arts project produced by your organization that were presented on digital platforms e.g., YouTube and other social media platforms. For hybrid activities – those that include live and digital components, please separate online versus in-person and record in appropriate categories (for example lines of the section Public activity - exhibitions, performances, community arts events, etc.).</p>	<ul style="list-style-type: none"> • In the notes field under line 1734, please indicate the type of media or the platform used. • For hybrid events, organizations must separate online versus in-person data and record in appropriate categories. • Do not include promotional material disseminated through online platforms (e.g., ads on Facebook or Instagram). • The specific metrics may be different between platforms. It is important not to report multiple metrics for the same activity on one platform. For example, do not add up metrics from multiple posts of one single activity. • Calculate the metric for each activity individually and don't use summary metrics for the entire platform. For example, don't use the total number of activities presented on a website or YouTube channel.
<p>To take into consideration the digital attendance to arts activities presented on digital platforms</p>	<p>1735 – Total online attendance at activities produced by your organization and presented on digital platforms.</p> <p>Line definition: Report the number of online viewers at performances, literary readings, exhibitions, film / video / media screenings, community arts project produced by your organization that were presented on digital platforms e.g., YouTube and other social media platforms. Views of promotional content should not be included. For hybrid activities – those that include live and digital components, please separate online versus in-person and record in appropriate categories (for example lines of the section Public attendance and participation - Include paid & non-paid attendance)</p>	<ul style="list-style-type: none"> • Some of the attendance information will be available in the analytics of the platforms that you use to present your activities (e.g., number of viewers). • Do not include the number of viewers of the promotional material disseminated through online platforms (e.g., views or likes of ads on Facebook or Instagram). • Please be careful not to double count the data. (i.e., same activity presented on YouTube and on Facebook). Use the note field under line 1735 to provide details about the calculation of your attendance for each platform. • For each activity, choose one single metric to report 'attendance' for each platform (i.e., web, Facebook, YouTube). • The specific metrics may be different between platforms. It is important not to report multiple metrics for the same activity on one platform. For example, do not combine views and viewers for a single activity. • Calculate the metric for each activity individually and don't use summary metrics for the entire platform. For example, don't use the total number of views on a website or YouTube channel. • For hybrid events, organizations must separate online versus in-person data and record them in appropriate categories. • Response that fits best - do not report the same activity in more than one section

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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 Chamber of Commerce's [toolkit-for-reopening-canada-economy](#) 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 (<https://covid-benefits.alpha.canada.ca/en/start>). Through a series of questions, Canadian are directed to the programs that will best meet their needs at this time.
- Consult the CPA Canada website <https://www.cpacanada.ca>. For COVID specific instructions, <https://www.cpacanada.ca/en/members-area/profession-news/2020/march/cra-covid19-updates>