



COVID-19 Emergency Support Fund for Cultural, Heritage and Sport Organizations

The Government of Canada is implementing the COVID-19 Emergency Support Fund for Cultural, Heritage and Sport Organizations (the Emergency Relief Fund) to complement economic measures it already announced, such as the Canada Emergency Response Benefit, the Canada Emergency Wage Subsidy, the Canada Emergency Business Account and the Canada Emergency Commercial Rent Assistance for small businesses. The Emergency Relief Fund will help organizations ensure that they can continue contributing to their sector in the future.

The Canadian Association of Broadcasters (CAB) is administering the disbursement of up to \$22.5 million of the Emergency Relief Fund, on behalf of the Department of Canadian Heritage (the Department), to support independent commercial television and radio broadcasters who provide news and information programming. To be eligible to receive your portion of this funding, you must carefully read, complete, sign and return this attestation form to the CAB prior to receiving any payment. Your decision to choose or not choose to access the CAB Emergency Relief Fund will have no impact on funding you may have already received from the Department or any other level of government.

Funding conditions

Funding is subject to the terms and conditions outlined in a contribution agreement signed between the Department and the Canadian Association of Broadcasters. These terms and conditions include the need for you to complete and execute the following attestation:

Attestation (to be completed by the person authorized to sign on behalf of the Licencee/Applicant):

If funds are approved, as the person authorized to sign on behalf of _____ (the “Applicant”), I certify that:

- (i) I am an officer of the Applicant and am duly authorized to declare the following.
- (ii) I confirm that I have performed a complete due diligence of all relevant facts for the execution of this Attestation, including the information provided in the Funding Information Sheet appended at Attachment A, hereto, and that I have personal knowledge of said facts.
- (iii) I acknowledge that the Canadian Association of Broadcasters (“**CAB**”) is relying on this Attestation to determine whether the Applicant is eligible to access the CAB Emergency Relief Fund.
- (iv) The Applicant is an independent broadcaster (*defined as a programming undertaking for which no licensee of a distribution undertaking or operator of an exempt distribution undertaking, or an affiliate of the licensee or operator, holds, directly or indirectly, an interest or right in the assets*) in one or more of the following three categories (please complete Attachment A):
 - a. a private independent television service; and/or
 - b. a private independent discretionary television service; and/or
 - c. a private independent radio service.
- (v) The Applicant is not insolvent or bankrupt or in the course of the reorganization of its business within the meaning of the *Bankruptcy and Insolvency Act* (Canada).
- (vi) The Applicant authorizes the CAB to obtain, and the CRTC to release, such licensee specific data as is necessary and appropriate for, and for the purpose of, confirming eligibility and determining the portion of the Emergency Relief Fund the Applicant may receive.
- (vii) Funds received will not be used to cover expenses which are already funded under Government of Canada COVID-19 emergency measures, including but not limited to the Canada Emergency Response Benefit, the



Canada Emergency Wage Subsidy, the Canada Emergency Business Account, and the Canada Emergency Commercial Rent Assistance for small businesses, as well as any other federal, provincial or territory and municipal emergency measures.

- (viii) The applicant has been negatively impacted by COVID-19, which has resulted in financial hardship to it and to its operations, and is therefore in need of government funding.
- (ix) The Applicant can demonstrate a projected financial impact of at least 25% as a result of the COVID-19 pandemic.
- (x) The Applicant produced and broadcast news and information programming in the 2020 broadcast year and commits to using all reasonable efforts to continue to produce and broadcast news and information programming, in compliance with its obligations under CRTC regulations, policies and conditions of licence.
- (xi) The Applicant declares that all funding received from the CAB Emergency Relief Fund shall not exceed 100% of its yearly average Canadian programming expenditures on news and information programming over the previous three broadcast years. Should an amount of funding received from the CAB Emergency Relief Fund cause the Applicant to exceed such threshold, the Applicant shall take the proactive measures necessary to refuse or return said amount.
- (xii) The Applicant declares that the total government assistance (federal, provincial, territorial and municipal assistance) to them, including funding from the CAB Emergency Relief Fund, shall not exceed 100% of its yearly average broadcasting expenditures over the previous three broadcast years. Should an amount of funding received from the CAB Emergency Relief Fund cause the Applicant to exceed such threshold, the Applicant shall take the proactive measures necessary to refuse or return said amount.
- (xiii) The Applicant confirms that funds will not be used to support the production of:
 - a. illegal content; or
 - b. content that is demonstrably false or misleading.
- (xiv) The Applicant confirms that it expended a minimum average of \$5,000 yearly on eligible Canadian programming over the previous three broadcast years, per its CRTC Annual returns (if applicable).
- (xv) The Applicant confirms that it is not also applying to Telefilm Canada for the COVID-19 Emergency Support Fund for Cultural, Heritage and Sport Organizations.
- (xvi) The Applicant commits to respect its payment requirements for contractual obligations, including payments to workers and individuals who may not be eligible to the Canada Emergency Wage Subsidy, such as journalists, on air talent and technical staff that support news and information programming.
- (xvii) The Applicant consents to the disclosure by Canada Revenue Agency or other government departments, if requested by Canadian Heritage, of taxpayer or other information regarding whether or not funding under other fiscal measures was received to address COVID-19.
- (xviii) The Applicant confirms that, should funding be received, it shall be considered revenue for the 2020 broadcast year, ending August 31, 2020, and be accrued accordingly.
- (xix) The Applicant will comply with all official language obligations in respect of any public communications related to the CAB Emergency Relief Fund.
- (xx) The Applicant shall provide to CAB or Canadian Heritage such other information as may reasonably be requested to confirm eligibility requirements and/or assess the success of the Fund, including:
 - a. For contributions below \$250,000, a final financial report in the format set out in Attachment B-1; or
 - b. For contributions of \$250,000 and over, annual Audited Financial Statements with an appropriate supporting schedule as described in Attachment B-II.
- (xxi) Should funding be received, the Minister and his authorized representatives shall have access, at reasonable times, to the Applicant's premises and accounts and records for oversight or review or to assess or audit the funded activities at any time, ending March 31, 2026.
- (xxii) Should funding be received, the Applicant shall, upon request of CAB, and without delay, provide any information as the CAB or Canadian Heritage may require concerning the funding.



- (xxiii) The Applicant shall repay any excess contribution, or any overpayment, unexpended balances and disallowed costs without delay.
- (xxiv) I acknowledge that intentionally making a false declaration would be a breach of my fiduciary obligations and may constitute a criminal offense.

Name (Print)

Signature

Date



Attachment B-1 – Format of final financial report for contributions below \$250,000

Independent broadcaster recipients are permitted to use any reasonable financial report format, provided that it includes all funding sources, grouped into reasonable categories such as Federal, Provincial, Municipal etc. as well as all expenses by reasonable categories.

Assuming accrual in the 2020 broadcast year ending August 31st, a copy of your CRTC Annual Return for that year, identifying separately, or within the return, the above funding amounts would suffice.



Attachment B-II – Format of final financial report for contributions of \$250,000 and above

The Applicant may provide annual Audited Financial Statements with an appropriate supporting schedule as described in 1, below, or, the Applicant may provide an Audited Financial Report as described 2, below:

1. Annual Audited Financial Statements: shall consist of a complete set of the Licencee's audited statements, including the Statement of Financial Position or Balance Sheet, Statement of Operations or Income Statement, Statement of Retained Earnings or Statement of Changes in Net Assets, Statement of Cash Flows (when applicable) as well as the Notes. The Audited Financial Statements must also be supported by a schedule of the revenues realized and expenditures incurred in respect of funding received from the CAB Emergency Relief Fund. Accounts shall be audited by professional accountants who are independent of the Licencee and are active members in good standing with the provincial accounting body of the Chartered Professional Accountants of Canada (CPA).
2. Audited Financial Report: shall clearly include all of the revenues realized and expenditures incurred in respect of funding received from the CAB Emergency Relief Fund. Any other sources of revenues or expenditures per Attestation clauses (x) and (xi) should be added. Accounts shall be audited by professional accountants who are independent of the Final Recipient and are active members in good standing with the provincial accounting body of the Chartered Professional Accountants of Canada (CPA).