

GERMAN FILMS DISTRIBUTION SUPPORT RULES AND GUIDELINES FOR THE FINAL ACCOUNTING

Word of advice – please make sure to read and follow this accounting guide thoroughly. Any irregularities in the amounts between invoices and invoice list will only lead to delays and we all want to avoid that.

German Films operates with tax money thus we are regularly audited which means people unfamiliar with Distribution Support or even film distribution in general look at these accounting documents. Thus: The clearer represented these documents are the better.

If the accounting does not follow the guidelines, you will be asked to amend it accordingly.

In order to receive your second instalment of German Films Distribution Support as fast as possible and to make the accounting process easier for us, please mind the following guidelines when preparing the final accounting materials:

Date of the final accounting:

The final accounting must be handed in no later than 2 months after the release date. Applicants whose film releases in November or December have to render the account no later than 4 weeks after the release date. You are obligated to use the forms provided by us.

COVID 19 measures: The deadline for the final accounting is extended up to 10 weeks after the release date.

Accepted costs:

The distribution cost may only include the net costs incurred from up to 5 months before until up to 2 months after the start of the film in the theatres of the territory. Payments for a distribution guarantee and for overhead costs are not accepted. Only net costs can be accepted.

I) Required Documents for successfully handing in the final accounting (Checklist):

- One digital copy each of any advertising material used for the film (e.g. posters, flyers, invitations) – preferably via Email(scan)/We-transfer
- Filled out Final Accounting Overview List and Invoice List
- Copies of all invoices concerning the direct distribution costs for the subsidized film. Please note that invoices for the additional measure or for the amount granted only do not suffice in this matter. Please send them numbered (as in: write the numbers ON the invoices!) in ONE pdf file (corresponding to the numbers on the Invoice List).
Please note: Only properly scanned invoices are accepted, photographs taken with cell phones are not.
Please be aware that select payment confirmations will be required as well (we will contact you in regard to the needed documents).
- One comprehensive exploitation report (showing the Box Office and admission figures) as well as copies of reviews
- The film in the country version as HD-material

II) Guidelines for successfully handing in the final accounting

A) Overview List (OL)

1. Please make sure that all fields on top of the OL are filled out. If a field does not apply to your movie, you can fill it with "no" / "n" / " / ":

OVERVIEW LIST		german ●●●films
German Films Distribution Support: Final accounting		
Distributor	My Company Name	
Country	My Country	
FILM TITLE	My Film Title	
Date of release		11.11.2021
Total box office €:		25.000,00 €
Total admissions:		5000
Number of prints:		10
Other subsidies (Type + amount):	no	
DVD release: yes/no?	no	

F1: Example of a correctly filled OL (top part) – fictional numbers

2. Please make sure that the costs are found in the same category as in the Invoice List.
3. Please make sure that the subtotals of each category and the „Total net distribution costs“ match exactly what is written in the Invoice List (IL).

This is a very frequent mistake, especially when additional invoices are submitted in a revised version of the final accounting at a later point.

Additional Note: Please make sure to always round on two decimal points.

! On the next page you can find an example of how a correctly filled out Overview List should look like according to a fictional Invoice List when guidelines #2 & #3 are applied **!**

Fictional Example: Overview List

1. Net advertising and promotion costs		2. Net print and productions costs	
Prints of trailer, number:		Prints of film	500,00 €
Dubbing trailer, number		Inter-negative (if not supplied)	
Subtitling trailer		Prints insurance	
Placement of trailer		KDM keys	500,00 €
Posters	500,00 €	VPP	
Placement of posters		Prints maintenance	
Photos		Taxes	
Flyers		Dubbing prints	
Distribution and mailing of flyers		Subtitling prints	
Advertising on TV		Transport	
Advertising on radio		Censorship	500,25 €
Advertising in general newspapers		2. Total print and production costs	1.500,25 €
Advertising in magazines		3. Other net costs (excluding minimum guarantee and indirect costs)	
Advertising in trade papers		please specify:	
Press agent	500,00 €		
Press screenings			
Previews	500,00 €		
Receptions			
Promotional tour by director/cast			
Website			
Other (please specify)		3. Total other net costs	
1. Total advertising and promotion costs	1.500,00 €	Total net distribution costs (1+2+3)	3.000,25 €

F2a: Correct - Every item in correct category.

F3a: Correct - Subtotals & Total matches Invoice List.

Correct (according to guidelines #2 & #3):

#2) Every item is found in the correct category:

Category 1: Posters, Press agent, Previews

Category 2: Prints of film, KDM Keys, Censorship

#3) Subtotals & Totals match the Invoice List and have two decimal points:

Subtotal Category 1: 1.500,00€

Subtotal Category 2: 1.500,25€

Total: 3.000,25€

Fictional Example: corresponding Invoice List

Category	Invoice date (in ascending order)	Service provider's name	Service rendered	amount original currency	amount EUR	Invoice NR
1. Net advertising and promotion costs						
1.	2021.07.05	Super Posters	Posters	1.000,00	500,00 EUR	1
1.	2021.07.11	My Press Agent	Press Agent	1.000,00	500,00 EUR	2
1.	2021.08.24	Professional Previews	Previews	1.000,00	500,00 EUR	3
1. Total				3.000,00	1.500,00 EUR	
2. Net print and production costs						
2.	2021.07.01	Best Printing Company	Prints of film	1.000,00	500,00 EUR	4
2.	2021.07.15	KDM Company	KDM Keys	1.000,00	500,00 EUR	5
2.	2021.09.05	My Censorship Expert	Censorship	1.000,50	500,25 EUR	6
2. Total				3.000,50	1.500,25 EUR	
3. Other net costs						
3.						
3. Total				0,00	0,00 EUR	
Total (1+2+3)				6.000,50	3.000,25 EUR	
Exchange Rate + Date				original currency : XYZ		
Exchange Rate: 2						
Date: 04.12.2021						

F2b&3b: Correct - Every item in correct category + Correct - Subtotals & Total match Overview List

B) Invoice List (IL)

4. Please make sure that all invoices are ordered ascendingly according to their "Inv.date" within a category. Once all invoices are ordered correctly, they need to be numbered ("Invoice NR") accordingly:

Example:

Category	Invoice date (in ascending order)	Service provider's name	Service rendered	amount original currency	amount EUR	Invoice NR
1. Net advertising and promotion costs						
1.	2021.07.05	Super Posters	Posters	1.000,00	500,00 EUR	1
1.	2021.07.11	My Press Agent	Press Agent	1.000,00	500,00 EUR	2
1.	2021.08.24	Professional Previews	Previews	1.000,00	500,00 EUR	3
1. Total				3.000,00	1.500,00 EUR	
2. Net print and production costs						
2.	2021.07.01	Best Printing Company	Prints of film	1.000,00	500,00 EUR	4
2.	2021.07.15	KDM Company	KDM Keys	1.000,00	500,00 EUR	5
2.	2021.09.05	My Censorship Expert	Censorship	1.000,50	500,25 EUR	6
2. Total				3.000,50	1.500,25 EUR	

F4: Correct - All invoices ordered correctly & renumbered accordingly.

Correct: Invoices are ordered ascendingly and numbered accordingly

Category 1: #1 (05.07.21) ⇒ #2 (11.07.21) ⇒ #3 (24.08.21)!

Category 2: #4 (01.07.21) ⇒ #5 (15.07.21) ⇒ #6 (05.09.21)!

➔ The order starts with the earliest date in each category.

! This is the most frequent error found in the final accounting documents. Please make sure to follow this guideline. Feel free to write if there are any unclarities in this explanation **!**

5. Please make sure to write the exchange rate between the amount in the original currency and the amount in EUR at the bottom of the Invoice List. In addition, please make sure to add the date of the exchange rate, too!

Note: The date of the exchange rate should be within the week that you hand in the final accounting documents!

Correct: Date for exchange rate is given!

Total (1+2+3)			6.000,50	3.000,25 EUR
Exchange Rate + Date			original currency : XYZ	
Exchange Rate: 2				
Date: 04.12.2021				

F5: Correct - Date is given and falls into the week the final accounting was handed in.

6. Please make sure that all necessary information written in the Invoice List can be found exactly like this on the actual invoices itself!

This especially applies to the following information:

- My Company's Name
- Film Title
- Invoice Date ("Inv.date")
- Service provider's name
- Service rendered
- Amount original currency
- Invoice Number ("Invoice NR")

You can use this as a checklist for each individual invoice.

If they are already written in English on the actual invoices, please mark them digitally or by hand in colour. If not, please add the information in English typed digitally or written by hand on the invoice and mark them afterwards.

To align with our guidelines, all the necessary information needs to be identifiable for us on the invoices.

7. Again, please make sure that the subtotals of each category and the total amount in € in the Invoice List matches exactly what is written in the Overview List. (for an example, see number 3 on page 2 of this guideline)

C) Other Guidelines

8. Please send all individual invoices in one single pdf-file.
This is especially important if there is a great number of individual invoices.
9. Please use the templates for Overview & Invoice List that German Films provides to you.