


DISTRIBUTION SUPPORT RULES AND GUIDELINES FOR THE FINAL ACCOUNTING

I) 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 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	

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 examples of how to correctly fill in the Overview and Invoice Lists according to guidelines 2. & 3.:

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 €	VPF	
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			
Advertising in trade papers			
Press agent	500,00 €	3. Other net costs (excluding minimum guarantee and indirect costs)	
Press screenings		please specify:	
Previews	500,00 €		
Receptions			
Promotional tour by director/cast			
Website		3. Total other net costs	
Other (please specify)			
1. Total advertising and promotion costs	1.500,00 €	Total net distribution costs (1+2+3)	3.000,25 €

Correct - Every item in correct category.

Correct - Subtotals & Total match Invoice List.

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			

Correct - Every item in correct category + Correct - Subtotals & Total match Overview List

2. Every item is found in the correct category on both lists:

Category 1 (Net advertising and promotion costs): Posters, Press agent, Previews

Category 2 (Net print and production costs): Prints of film, KDM Keys, Censorship

3. Subtotals & Totals match exactly on both lists:

Subtotal Category 1: 1.500,00€

Subtotal Category 2: 1.500,25€

Total: 3.000,25€

B) Invoice List (IL)

4. Accepted costs are only net costs incurred from up to 5 months before until up to 2 months after the release of the film. 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	

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.

5. Please make sure to write the exchange rate you're using (original currency to Euro) 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					

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 themselves!

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 this information is 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.

Again, please make sure that the **subtotals of each category and the total amount** in € on the Invoice List **match exactly** what is written on the Overview List.