



ALBERTA MADE PRODUCTION GRANT

Overhead Clarification

The Alberta Made Production Grant (AMPG) allows for a bulk overhead deduction equal to 10 per cent of the costs listed in the B + C portions of the budget. This line item is intended to cover the proportional ongoing costs associated with operation of the applicant company that relate to the production. As these costs may be difficult to prorate, a total of 10 per cent of the total of B + C will be accepted.

In some cases, the production will incur costs outside those costs associated with ongoing business operations. The costs may include items such as interim financing directly related to the production, rental of a production office in an area other than the location of the Production Company, legal services contracted specifically for the production, staff or contractors hired to work specifically to the production, production specific insurance, etc. When this situation exists, applicants may prefer to claim these costs as separate line items in the applicable category and forego the bulk overhead deduction.

If the total overhead costs claimed in separate line items and the bulk deduction are equal to, or less than 10 per cent of the B + C total, no documentation will be required at the time of payment. In situations where no bulk overhead deduction is utilized but line items exceed 10 per cent, documentation must be maintained to verify costs. Applicants who claim both a bulk overhead deduction and overhead line items will be required to submit both invoices for the line item costs and documentation to validate the 10 per cent bulk deduction.

If you require further clarification relating to overhead allowances, please contact the program area directly at:

culturalindustries@gov.ab.ca