

Alberta Made Production Grant

Deliverables and Reporting Companion Guide

Grant reporting is the culmination of all the time and effort you've spent creating an estimated budget and your production. You are required to submit first installment reporting as well as final installment reporting.

A well-executed report shows good stewardship of the current grant funds and it also puts grant recipients like you in a positive position to obtain future funding.

Plan ahead for your reports

Well before your reporting submission date hits, make sure:

- All expense amounts are recorded in your accounting software or by your accountant
- Expenses are properly coded
- Consider if the cost is fundamentally necessary for the creation of the project
- All your numbers are accurate

Make sure your accounting numbers match your financial report

Keeping your production financials accurate and up to date will make it easier to collect the data you need and enter it into the reporting templates.

Remember: It's essential that the total expenses on your grant report match the total expenses entered in your accounting software or by your accountant- even if the categories aren't identical.

Under the grant agreement, the Government of Alberta reserves the right to audit your expenditures by requesting account information, pay stubs, or detailed receipts. If you've failed to report your expenses accurately, we may ask that grant funds be returned.

Keep documentation to back up your expense claims

There are two important reasons for storing any expense substantiation, working documents, or accounting reports you use to back up your report submission in a folder with your grant budget, grant agreement and final report.

- A. It provides continuity. If anyone new joins your team, they can easily find all the documentation.
- B. It helps you stay compliant and audit ready. You can easily supply the documentation paper trail on request.



Overview

Grant deliverables are required in two stages which trigger the first installment payment and the final installment payment. Schedule “C” of your grant agreement includes your reporting due dates. The program guidelines take precedent over this document for all reporting requirements.

Grant Calculation

The first installment payment is 25% of your eligible Alberta costs incurred to date, up to 75% of the total recommended grant amount as documented in your grant agreement.

The final installment payment is 25% of your eligible Alberta costs to date up to the total recommended grant amount as documented in your grant agreement less the amount you received in the first installment.

Report Submission

All reports must be submitted through [Grantium™ \(alberta.ca\) \(GATE\)](#) on or before your reporting due dates.

The First Installment Payment is scheduled 30 days after the completion of the principal photography date listed in your original application. If the principal photography end date has passed prior to your grant agreement being issued, the date will be approximately 30 days from when the agreement is drafted.

The Final Installment Payment is scheduled according to the date you indicated you would deliver the final report in your original application.

At the time of reporting, the applicant company must be in good standing with the [Alberta Corporate Registry](#). Verify with the Alberta Corporate Registry that your registration is active and that your [Annual Returns](#) are filed on time as this could delay payment.

Setting Up Your Payment Information

Before submitting your reporting, ensure that your address is up to date in the Applicant section of GATE. If the address is not correct, notify program staff immediately. If you have not provided the program area with your direct deposit information, you will be requested to do so. Address changes and the setting up payment information are handled by Service Alberta and could lengthen the time it takes to process your payment. If you have not provided program staff with your payment information, it is recommended you contact the AMF to request that it is set up in advance of your reporting submission.

Changes to Production

If you are unable to submit either your first installment or final installment reporting by their due dates you **must** advise the AMF at least 30 days prior to your reporting due date, as outlined in the grant agreement, to request an extension. Please see the program guidelines for information on how to notify the department of a change of production.

Contact Information

Alberta Media Fund
Cultural Industries Branch
140, 4211 – 106 Street NW, Edmonton, Alberta T6J 6L7

1-888-813-1738
culturalindustries@gov.ab.ca
[Alberta Media Fund | Alberta.ca](#)

Report Submission Requirements

Report Submission Requirements

First Installment Payment

Information Required

- ✓ Total actual Alberta and Non-Alberta Costs to date
- ✓ Complete and up to date production information

Documents (Attachments) required

- ✓ Completed Principal Photography Form*

Final Installment Payment

Information Required

- ✓ Total actual Alberta and Non-Alberta Costs to date
- ✓ Total payments and producer fees to owners
- ✓ A copy of the final production must also be submitted by mail to the AMF

Documents (Attachments) required

- ✓ Completed AMPG Budget
- ✓ General Ledger (GL)
- ✓ AMPG Project Declaration*

* Only required for projects approved prior to July 2022

GATE Steps

1. Login to [Grantium™ \(alberta.ca\)](http://Grantium™(alberta.ca))
2. Once your grant agreement has been signed, you will find your reports under “**Recent Submissions**” or “**My Work**”.
3. Select the report that you will be completing (The **Installment Payment/Report** must be completed first).
4. Update the “**Current/Final**” costs in the GATE **Budget Page** using actual spend to-date. Complete for both AB and Non-AB costs. The grayed-out columns show the estimated amounts entered when you originally submitted an application.

Note: there is no line for Contingency in the final budget.

Category	Anticipated AB Costs	Current Incurred AB Costs to Date	Anticipated Non-AB Costs	Current Incurred Non-AB Costs to Date	Anticipated Total Costs	Current Incurred Total Costs to Date
Development (Above the Line)						\$0
Production Costs (Below the Line Production)						\$0
Post Production Costs (Below the Line Post)						\$0
Other Costs						\$0
Contingency Total Production Budget						\$0
Promotion and Distribution Costs						\$0
Grand Total		\$0		\$0		\$0

First Installment Payment

5. Complete the **Production Information Page**. The dates and locations from your application will carry over. Enter the actual dates and locations in the fields that are not grayed out.
6. Add any documents to the **Attachments** page. If your application was approved prior to July 2022 attach a copy of your "**Completion of Principal Photography Form**".
7. An authorized representative must declare the reporting is true and accurate on the **Declaration Formlet**.
8. If all pages are checked as complete on the **Submission Summary** page click on Submit located near the top right of the page.

Final Installment Payment

5. Continue on the GATE **Budget Page**. Enter the total payments and producer fees to shareholders of the applicant company, affiliated and associated entities for labour related costs in the fields provided.
6. Add all required documents to the **Attachments** page.
7. Ensure that the totals from you GL match the totals on your AMPG Budget and the GATE Budget.
8. An authorized representative must declare the reporting is true and accurate on the **Declaration Formlet**.
9. If all pages are checked as complete on the **Submission Summary** page click on Submit located near the top right of the page.

Compliance Review

Applications submitted may undergo a compliance review during the lifecycle of the grant. A compliance review involves a more in-depth analysis of the documentation on file for the production to ensure the information was accurate and complete and that the grant was approved in accordance with the Alberta Media Fund (AMF) guidelines.

As part of the review process, we assess whether the expenses noted are accurate, reasonable and complete based on the budget, whether these are in compliance with terms and conditions of the program and whether or not the production is in alignment with the spirit and intent of the AMF and Grant program.

Compliance reviews were established following recommendations from the Office of the Auditor General of Alberta and is now part of the due diligence process of the AMF in maintaining the integrity of the grant program in the event of an external audit.

Compliance reviews are initiated by a Compliance Officer.

Compliance Officers:

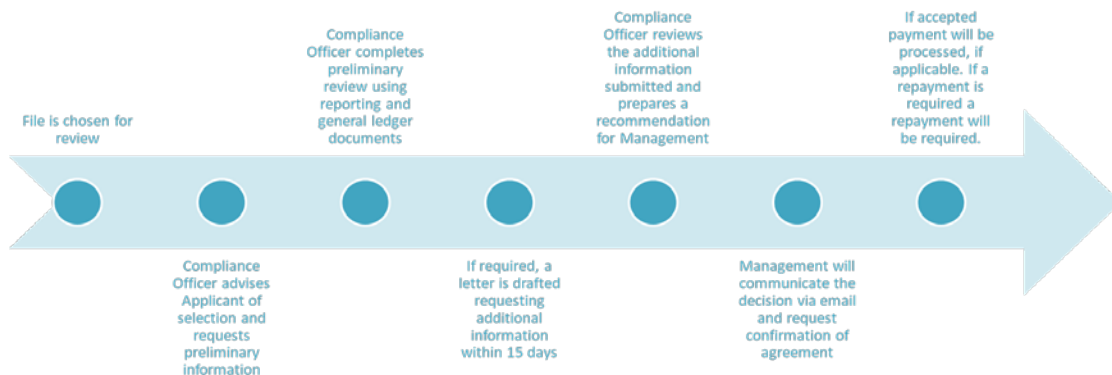
- Are individuals with a background in accounting processes and audits
- Complete the compliance reviews
- Request additional information from stakeholders
- Make recommendations based on findings
- May consult with program staff to gain clarity of guidelines

Selection Process

A file is selected for compliance review in one of two ways:

- 1) Through a random sampling of applications to ensure that all relevant criteria has been met, or
- 2) Through a risk assessment if the program area identifies items that may require further review. This may include:
 - a) First time producers or applicants to the program.
 - b) Significant cost changes from the original budget without detailed explanations.
 - c) Significant related party transactions.
 - d) Applicant history.
 - e) Inconsistencies with the production schedule and costs claimed, particularly non- Alberta costs.

Compliance Process



Information Requirements

General Ledger

-Supports costs claimed and should match any other budget information

Expense supporting documents	-Documents may include but are not limited to invoices; payroll records; bank statements; cancelled cheques; audited financials; agreements; comparable quotations; contracts with individuals and companies and proof of Albertan residency declarations.
Related Party Transaction supporting documents	-Requires sufficient and appropriate supporting documents to certify that the transactions were conducted on terms equivalent to those that prevail in an arm's length transaction (as if the transaction is conducted with third party vendors)

Eligible Goods, Services and Labour

Apart from the list of Expenditure limitations/Ineligible costs mentioned in the grant guidelines the following criteria will be applied to evaluate a particular expense not exclusively mentioned in the guidelines for its eligibility:

Eligible Goods and Services

- Must be purchased directly from businesses with a physical location in Alberta and must be receipted and consumed in Alberta.
- Must be directly related to the production and be considered a cost essential to the production and incurred as a normal part of business.
- Invoices, payroll records, employment contracts and proof of payment must be maintained for all costs claimed.

To determine if a good or service is eligible ask yourself:

1. Whether it is purchased from a business with a physical location in Alberta?
2. Whether it is receipted/received and consumed in Alberta?
3. Whether cost is directly related to production?
4. Whether cost is essential for the production?
5. Whether it is incurred as a normal part of business?
6. Whether the documentary proof is maintained for expense claimed?

If all the above 6 conditions are met than cost will be considered eligible.

Eligible Labour

- Must be paid to individuals or companies who directly provide the service and who meet the definition of an "Albertan" as per the guidelines.
- Invoices, payroll records, employment contracts and proof of payment must be maintained for all costs claimed.

To determine if a labour cost is eligible ask yourself:

1. Whether the amount is paid directly to the individuals or companies who directly provide the service?
2. Whether the individuals or companies meet the definition of "Albertan" as per the guidelines?
3. Whether the documentary proof is maintained for expense claimed?

If all the above 3 conditions are met than cost will be considered eligible.

Unpaid Costs

If an expense is incurred and invoiced but not paid then it will be considered an "Unpaid Cost" as per the program guidelines. Unpaid costs can impact the final grant calculation.