This document is intended to provide useful information to beneficiaries. It does not replace or overrule the conditions contained in the Grant Decision / Agreement. It applies only to the Call for Proposals as indicated above.

List of questions

1. When is the Final Report due? ................................................................. 3
2. Where can we find the Final Report forms? ............................................. 3
3. What should we include in terms of updated development materials? ........ 4
4. What are the rules in terms of visibility of the MEDIA support? .................. 4
5. Could you please provide more information concerning Key performance indicators? .... 5
6. Is the legal representative authorised to give a proxy for the signature of the final report? .... 5
7. What is the period of eligibility of costs? .................................................. 6
8. Where can we find the official exchange rate and which month to refer to? .......... 6
9. The final budget is different from the estimated budget in the Decision. Do we have to send an explanation or a request for amendment in advance? ........................................ 6
10. Is it possible, in the final report, to make budget transfers between budget headings? .... 6
11. What will be the distribution of expenditures in case of several studios have incurred costs for the development of a project? ................................................ 6
12. How is the MEDIA award calculated? ..................................................... 6
13. Shall we attach any accounting documents, for example the list of invoices of the direct costs to the final report? ...................................................... 7
14. Who can be considered as company staff? .............................................. 7
15. Can in-house consultants be considered as company staff? ...................... 7
16. Are deferred rights eligible? ................................................................. 8
18. My accountant is asking for your VAT number. Could you please provide it to us? .................. 8
19. Could you please provide more information on the audit report (certificate on the financial statements and underlying accounts)? ........................................................................................................ 8
20. How do I choose the auditor? Do you have a list of certified auditor? ................................. 8
21. Audit certificate: our auditor has no stamp. What can we do?............................................. 9

AMENDMENTS .......................................................................................................................... 9

22. The company has changed legal address, legal status, legal name? Should I communicate to you these changes? ......................................................................................................................... 9
23. How do I report a change of bank account? ................................................................. 10
24. Who can make a request for amendment and when? ..................................................... 10
25. We would like to request the adjustment of the estimated budget. What do we have to do?.... 10
26. We would like to extend the eligibility period? .............................................................. 10
27. We have changed legal representative? ............................................................................. 10
1. When is the Final Report due?
According to your Grant Decision or Agreement the final report is due either:
- Two months after the end of the period of eligibility mentioned in the Article 2.2 of the Grant Decision or in the Article I.2.2 of the Grant Agreement, or;
- Two months after the date of entry into production of the project (production of the first playable prototype or first trial version, whichever comes first).

2. Where can we find the Final Report forms?
The Final Report must be submitted as an eReport from which is accessible from the Funding & tender opportunities portal.

We strongly recommend you to read carefully the user guide "how to complete and submit a project report using eReports", published under the beneficiary space under this specific call.

It is recommended to frequently save the information indicated, even if there is an automatic backup.

The following information cannot be changed:
- General information
- Contractual Data

The following parts must be filled in:
- Project description: please provide a summary about the results of the project, which will be made public on the Creative Europe result’s platform. The summary may also be used by the Commission to provide information on the results of the project.
- Technical report: please provide an update on the current status of the project; give an overview of project and describe the development work undertaken in terms of artistic development and financing and marketing research.
- Key performance indicators: please provide specific data on the project. The data will be used to measure the performance and impact of Creative Europe - MEDIA:
  - Number of full-time equivalent staff working on the project
  - Number of new full-time equivalent staff working on the project
  - Please describe what could be outlined as a best practice / success story in the field of artistic, business and technological innovation
  - Has the Creative Europe support improved the market position of the beneficiary operator?
  - Please indicate the number of European and international co-production and distribution partners reported at the end of the development phase of the supported project
  - Is the project a co-production between production companies from different countries?
  - Have you published information on your project (website, logo, project results) on the Creative Europe results platform (http://ec.europa.eu/programmes/creative-europe/projects/)?

The following documents must be attached to the e-report:
- A final payment request
- A final financial report (including project expenditures and sources of finance)
- The independent report of factual findings on actual costs – Type I which must be delivered by an independent and qualified external auditor.
- Supporting documents/material (Full script/ treatment/storyboard/bible/illustrations; GDD; link to retail version/prototype/trial version/trailer/teaser) which must display the EU flag and acknowledge the support received under the Creative Europe MEDIA programme.


3. What should we include in terms of updated development materials?
The following supporting documents/material must be attached to the e-report (or sent by email to EACEA-MEDIA-DEV-MONITORING@ec.europa.eu) if the documents are too heavy:
- Full script/ treatment/storyboard/bible/illustrations
- GDD
- Link to retail version/prototype/trial version/trailer/teaser

4. What are the rules in terms of visibility of the MEDIA support?
During the development phase (i.e. until the production of the 1st playable prototype), you must use the logo and credit on any outcome and communication/promo material, including the GDD, prototype and teasers / trailers, websites, press kits, communication on social networks, video platforms, crowdfunding campaigns, etc.


The relevant article of the grant agreement is 12 – Publicity obligations:

For the purpose of General condition n° 8 of the grant decision, relating to the publicity and use of the relevant logo, the beneficiary shall indicate in any communication or publication about the action, including its website, that the action has received funding from the European Union. This includes a mention of the development support on onscreen credits of the final produced project when applicable. Such acknowledgment shall be worded as follows: "with the support of Creative Europe - MEDIA Programme of the European Union" and be accompanied by the Creative Europe - MEDIA logo and the European flag. The beneficiary shall use the logos, trademarks or items created by the Agency for these purposes and include in the publications/catalogue of the action covered by this Decision the text provided by the Agency.

The obligation to comply with the publicity provision set out in General Condition n°8 constitutes a substantial obligation. Without prejudice to the right to terminate the grant, in case of failure to fulfil this obligation, the Agency may apply a 20% reduction of the grant initially provided for.
The beneficiary undertakes to supply to the Agency one copy of all audiovisual works resulting from the development of the action on the appropriate platform.

To sum it up, this means that:
- You must use the logo/credit on all occasions during the development phase.
- You must use the logo/credit on the 1st playable prototype (end of the development phase).
- You do not necessarily have to use the logo/credit during the production phase, but you can if you wish.
- You must use the logo/credit on the final version of video game (which will be sold on the market).

Therefore your publisher must be aware that the logo/credit will have to be used together with the other credits.

4. Could you please provide more information concerning Key performance indicators?
In order to measure the impact of the Creative Europe programme MEDIA, beneficiaries are asked to reply to the following questions:
- Number of full-time equivalent staff working on the project: A "full-time equivalent staff" is the ratio of the total number of days worked by the staff involved in the project during a given period divided by the number of working days in that period. For example: 3 persons are working 100 days during 1 year (220 days) = 300 days / 220 days = 1,36 full time equivalent staff"

- Number of new full-time equivalent staff working on the project: This concerns the staff specifically hired for the project’s implementation, in addition to the regular staff of the company working on the project.

- Please describe what could be outlined as a best practice / success story in the field of artistic, business and technological innovation: please describe any best practice/innovation/success story during the development of the project. If you have nothing specific to mention, please indicate « non-applicable ».

- Has the Creative Europe support improved the market position of the beneficiary operator?: reply by yes or no.

- Please indicate the number of European and international co-production and distribution partners reported at the end of the development phase of the supported project: indicate the total number of partners.

- Is the project a co-production between production companies from different countries?: reply by yes or no (it does not include national co-productions).

5. Is the legal representative authorised to give a proxy for the signature of the final report?
The legal representative as indicated in the Grant Decision/Agreement can give a proxy and should inform us personally in a scanned letter. This letter should mention the reference of the Grant Decision or Agreement as well as the name of the authorised person to sign. This letter should be signed by the legal representative and the authorised signatory.
In case of change of legal representative please see the amendment section below.

6. What is the period of eligibility of costs?
The period of eligibility of costs is the period during which costs made for the development of the project are considered eligible. The foreseen costs must have been incurred during this period in order to be included and accepted in the final report (except the costs relating to audit costs).
The period of eligibility of costs is indicated in your Grant Decision in Article 2.2.

7. Where can we find the official exchange rate and which month to refer to?
If your general accounts are in a currency other than the euro, you must the costs incurred in the other currency into euros at the average of the daily exchange rates published in the C series of the Official Journal of the European Union (available at https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html) determined over the corresponding reporting period.

8. The final budget is different from the estimated budget in the Decision. Do we have to send an explanation or a request for amendment in advance?
The final budget can be different from the estimated budget and you do not need to send an explanation. A request of amendment is compulsory in some cases (see Amendments section below).

9. Is it possible, in the final report, to make budget transfers between budget headings?
As indicated in article 10 of the Grant Decision, budget transfers between budget categories are limited to 10% of the estimated eligible costs of the action.

Example: Estimated eligible costs = 150.000€ (10% = 15.000€)
          Heading 1 (estimated budget) = 30.000€
          Heading 1 (final budget) = 30.000€ + 15.000€ = maximum 45.000€

10. What will be the distribution of expenditures in case of several studios have incurred costs for the development of a project?
Eligible costs are the ones borne by the beneficiary of the grant and recorded in its accounts.

11. How is the MEDIA award calculated?
The Agency checks the eligibility of the final costs and if:
- Final eligible costs are equal to or higher than the estimated total eligible costs: the MEDIA award is the same as indicated in the Grant Decision/Agreement;
- Final eligible costs are lower than the estimated budget: we recalculate the MEDIA award by applying the percentage specified in Annex I of the Grant Decision/Agreement to the actual eligible costs approved by the Agency.

12. In case of a reduction of the MEDIA award, in the document "sources of finance", do we have to mention the original or the new calculated MEDIA award?
Please indicate the reduced MEDIA award and check that the total of the expenditure and the total of sources of finance are balanced.

13. Shall we attach any accounting documents, for example the list of invoices of the direct costs to the final report?
You should not attach any invoices.
However, **you must keep reliable and up-to-date accounting records. All direct costs must be supported by proofs for example:**

- Company staff costs: timesheets for each staff member showing the time spent on the supported project. The timesheets should be signed by the employee and his/her superior. Payroll documentation (employment contract and payslips) must also be retained, as well as a clear explanation of how the daily rate was calculated for each staff (corresponding to the beneficiary’s usual policy on remuneration).
- Travel and subsistence costs: original airline tickets or travel agent invoices and boarding passes, bus/train tickets and taxi receipts, hotel invoices. The name of the staff member and the project reference/title must be clearly identifiable.
- Writing fees/consultants: contracts and invoices supporting payments. Indicate the reference and title of the project on supporting documents/invoices.

**14. Who can be considered as company staff?**

Company staff costs relate to statutory staff having either 1) a permanent or a temporary work contract with the beneficiary company or 2) relating to temporary staff recruited through an interim agency.

In addition, the costs of natural persons working under a contract with the beneficiary other than an employment contract or who are seconded to the beneficiary by a third party against payment may also be included under such personnel costs, provided that the following conditions are fulfilled:

- (i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);
- (ii) the result of the work belongs to the beneficiary (unless exceptionally agreed otherwise); and
- (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary.

Please refer to General condition 19.2.a).

Company staff costs must be recorded under Sub-heading 3.1 and 3.2.

**15. Can in-house consultants be considered as company staff?**

Yes, provided that the conditions listed in General Condition 19.2.a) are fulfilled (see question 14).

**16. I am a sole trader. How do I report my personnel costs?**

In this case, you have to choose either a monthly or a quarterly remuneration and keep the following proofs:

1/Timesheets detailing the time worked on the action and which correspond to verifiable operational results;
2/Proof of bank transfers from the company’s account to the individual’s personal account with a detailed identification (e.g. amount paid for project X remuneration from DD/MM/YY to DD/MM/YY);

The Agency must be able to identify very clearly that the bank transfer corresponds precisely to the ‘salary’ of the person paid under the project.
In addition, you will be asked to sign a declaration on honour at final report stage concerning your drawings claimed as eligible costs.

17. Are deferred rights eligible?
No, deferred rights (i.e. the agreement between producer and collaborators like writer, director, etc, that their fees – or part of their fees - will be compensated from the game's profits) are not eligible.

18. My accountant is asking for your VAT number. Could you please provide it to us?
The Commission and the other EU institutions do not have an economic activity and therefore, they are not taxable persons under Article 9 of Directive 2006/112/EC (the VAT Directive). Consequently, they do not have a VAT number.

19. Could you please provide more information on the audit report (certificate on the financial statements and underlying accounts)?
This certificate must be produced by an approved external auditor. It must certify that the costs declared in the final financial statement are real, accurately recorded and eligible in accordance with the Grant Decision. It must also certify that all the revenues generated by the action have been declared by the beneficiary.

20. How do I choose the auditor? Do you have a list of certified auditor?
The Agency does not have a list of certified auditors.

Please refer to section I.2 of the guidance notes relating to the audit certificate as follows:
“Each beneficiary is free to choose a qualified external auditor provided that the following cumulative requirements are met:
- the external auditor must be independent from the beneficiary;
- the external auditor must be qualified to carry out audits of accounting documents in accordance with national legislation. A beneficiary established in a third country (i.e. non-EU member state) must comply with equivalent national regulations in the audit field.

Moreover, to be in the position of delivering the report, the public officer should meet at least one of the following competency criteria:
1) Professional experience: minimum three years' professional experience in one of these fields: accounting, financial, taxation and auditing;
2) Qualifications: a level of education which corresponds to completed university studies of at least 4 years attested by a diploma in the accounting, finance and/or auditing field, or professional training/a professional qualification of an equivalent level relevant to these fields.

In choosing an auditor in drawing-up the Report on the Final Financial Report, the beneficiary must also ensure that no conflict of interest exists between the chosen auditor and the beneficiary. A conflict of interest arises when the auditor’s objectivity to establish the Report is compromised in fact or in appearance because, for instance, the auditor:
- was involved in the preparation of the Final Financial Report;
- stands to benefit directly should the Report of Factual Findings be accepted;
- has a close relationship with any person representing the beneficiary;
- is a director, trustee or partner of the beneficiary;
- is in any other situation that compromises his/her independence or ability to establish the Report impartially.

21. Audit certificate: our auditor has no stamp. What can we do?
Please provide a copy of his/her registration or membership in the relevant professional association of your country or a document / link with information about his/her professional qualification or business.

**AMENDMENTS**

**Amendments through the participant portal:**

22. The company has changed legal address, legal status, legal name? Should I communicate to you these changes?
These changes have to be introduced in the Funding & tender opportunities portal in your company file, called the Participant Identification Code (PIC). When you submitted your project application, you had to create this PIC and it was validated by a central validation team of the Research Executive Agency (REA) before your Grant Decision/Agreement was issued.
Please note that the changes can only be done by the person registered as LEAR (Legal Entity Appointed Representative).

You will be asked to upload a new Legal entity form and an official company document:

- The completed, dated and signed Legal Entity Form (the form corresponding to your public or private status) which can be downloaded at https://ec.europa.eu/info/funding-tenders/how-eu-funding-works/information-contractors-and-beneficiaries/forms-contracts_en

- Official document: an extract of registration (or its equivalent: Company Register, Official Journal) clearly indicating the name of your organisation, the address of the head office, its registration number and a copy of an official document proving your VAT registration. These official documents should have been issued recently and in any case, no more than 6 months ago;

Once the change has been validated by our validation services, the Agency will also send you a confirmation that the change has been taken into account.

If you have any question on the validation process, please refer to the Research Enquiry Service and Participant Validation webpage. If you need further support, please have a look contact the IT helpdesk.

23. How do I report a change of bank account?
A change of bank account has to be introduced in the Funding & tender opportunities portal as well. A section allows beneficiaries to insert bank account data on the portal and submit it for approval.

The process is relatively simple. The following link shows the steps for the submission:
https://webgate.ec.europa.eu/funding/display/ECResearchGMS/Data+Groups+-+Bank+Accounts

Please fill in the form which can be found under this link:


Do not forget to upload also the necessary proofs, either by asking your bank to stamp and sign the form or by providing a copy of a bank statement where we can see your company address and IBAN number. Please note that internet prints are not accepted as proofs.

If you need further support, please contact the IT helpdesk.

Amendments through official request to the Agency ONLY:

24. Who can make a request for amendment and when?
The following requests of amendment should be made in writing, by scanned letter signed by the legal representative as indicated in the Grant Decision/Agreement, at the latest 1 month before the end of the action:
- Change of legal representative
- Extension of the eligibility period
- Adjustment to the estimated budget (new sub-heading(s); transfer between headings)

25. We would like to request the adjustment of the estimated budget. What do we have to do?
If you wish to add new sub-heading(s) or if transfers between headings from the estimated budget to the final budget are more than 10% of the total estimated budget, you should provide:
- A motivated request of amendment with the new sub-heading(s) and the new amount(s).
- A revised estimated budget with the new sub-headings. Please note that the amount of the revised estimated total budget must remain the same as the original estimated budget.

26. We would like to extend the eligibility period?
The legal representative as indicated in the Grant Decision/Agreement should send a motivated request to the Agency explaining the reasons. The extension is for a fixed period of 6 months, not renewable.

27. We have changed legal representative?
A/ You have to provide:
- A request of amendment from the current or the new legal representative;
- A copy of an official document from the company register with the name of the new legal representative
- Full contact details of the legal representative.