*Name of Production*

**To:** All Crew Members

**From:** *Name*, Line Producer

*Name*, Production Accountant

**Date:** DD Month YYYY

**Re:** Production Memorandum

**Welcome to “*Name of the Production”*. This memo provides information on the current expenses policy, purchasing, health and safety and general production procedures and policies.**

**Please take time to read the following guidance notes. These notes are intended to assist in the efficiency of the production and settle any uncertainties you may have.**

**The Base**

*Address of base and any other pertaining information regarding the production offices and unit bases. Movement orders will be issued from this base.*

**Production Schedule**

The filming period will span “*x*” weeks, commencing on the *DD Month YYYY*, with completion currently scheduled for *DD Month YYYY*. The production will be filming 11 day fortnights.

**Contracts**

Please see separate memorandum.

**Petty Cash & Floats**

Petty cash floats will only be issued in particular circumstances. Should you need a production float please speak to the accounts office.

As the Accounts Department is only authorised to withdraw a limited amount of cash each week, and for security reasons can only hold a maximum of £5,000 at any one time, there is no guarantee that funds will be available as cash is distributed as it is requested. For this reason and because any floats issued must be authorised and signed off by the Line Producer, please give as much notice as possible.

We ask that you please settle expenses against floats regularly. This is to enable us to keep a close track on production costs. We reserve the right to refuse further floats if expense forms are not submitted regularly.

Further, if you spend greatly over the float that has been agreed, we cannot guarantee that the additional expenses will be refunded and we are not obliged to reimburse receipts over 3 months old.

All floats need to be cleared by the end of your contract period. If you have a balance outstanding, final fee payments will be held until it has been cleared.

No floats will be issued for personal use. Petty cash held by the accounts office is only available for production expenditure (disbursements i.e. items purchased for and on behalf of the production).

Please note that if you are holding a float, you are responsible for it. In the event that it is lost or stolen, please notify the police immediately and obtain a crime reference number which must be provided to the production office as soon as it is known.

**Expense Claim Forms**

All expenditure must be agreed upfront by the Line Producer before any expenditure is incurred and all expenses need to be submitted on an expense claim form.

Any personal expenditure (e.g. fuel, mileage, mobile phones, etc) should be completed on a separate form to any production expenditure (e.g. props, costume consumables, make-up, etc).

Expense forms are available from the production office, 2nd AD or the accounts office who will make regular visits to set. Electronic copies of the form are also available on request, which is the preferred method of submitting the return together with a physical copy of the return and receipts.

Please be aware that all expense forms need to be authorised before any payment can be made. As a result it is unlikely that you will be reimbursed immediately, however we will endeavour to reimburse any expenditure as soon as possible.

If expenditure is incurred on someone else’s request (e.g. Producer, Director, Artists, etc) the expense form must clearly reflect this information. This also applies to any expenditure incurred on behalf of another department. This expenditure must be initialled by an appropriate representative of that department or it will be charged to the department of the person submitting the claim.

Original receipts must be provided in support of any expense claims. Please note that credit/debit card vouchers are not acceptable as a substitute for an original receipt. For any purchases made, please ask the vendor for a VAT receipt to ensure that the production can recover any VAT due. This is particularly important for any fuel receipts.

If you have to make a payment that cannot be backed up by a receipt (inconvenience, loss of business, gratuity, etc) you should obtain a cash payment voucher from the accounts office. You will need to complete the name, address and telephone number of the person that has been paid and an explanation of the reason behind the payment which must also be signed by the recipient.

Schedule D/Freelancers are required to invoice separately for their personal expenditure (e.g. fuel, train fares, meals, congestion charges, mobile phones etc).

Any Schedule D/Freelance crew members that are VAT registered are required to provide a VAT invoice separately for their personal expenditure. VAT should be stripped from the receipts where applicable and VAT applied to the total net amount. In the absence of a VAT invoice, no VAT can be reclaimed on the expenditure.

Copied receipts can be supplied as backing evidence to the accounts office in support of a VAT invoice.

Please be aware that we are legally obliged to report personal expenses and allowances as per HMRC guidelines. Payments to Schedule D/Freelance crew are reportable on a P46 Return and benefits for PAYE employees are reportable on a P11D. Details of all reportable payments will be available on request at the end of production.

We appreciate that these policies and procedures may seem complicated at first, so please speak the accounts office if you have any questions.

**Mobile Phones**

Unit mobiles will be provided to crew members who are expected to make a high volume of calls. On prior agreement with the Line Producer, the cost of business calls from personal mobile phones will be reimbursed.

These should be submitted via an expense claim form and fully supported with an itemised bill (including the front page of the bill). The attached itemised bill should clearly highlight any business calls made. Freelance crew are required to submit an invoice, together with the original invoice (which will be returned) to claim any business calls made.

New HMRC tax rules specify that top up cards for personal mobiles cannot be claimed, and any element of line rental cannot be reimbursed as it is not possible to verify non-personal use of the phone. If you are required to use your mobile phone in order to carry out your role, please contact the line producer or accountant who will consider a weekly allowance (to be included in your contract) with you then being responsible for all phone charges.

Please note that any calls to 118 numbers will not be reimbursed. If you do not have internet access to obtain the number, please speak to the production office who will be happy to source the number for you. If you are issued with a production mobile, you will be recharged for any personal and 118 calls.

**Meal Allowances**

The production will not pay meal allowances or provide catering during pre-production prior to “*Date Production Commences”* or during post-production after the “*Date Production Ceases”.*

Location catering will be provided on all shooting days for the crew at the unit base. No alternative allowance is available if you choose not to eat with the unit. Please do not invite guests for lunch without first clearing this with the line producer.

If you require any special dietary requirements please let us know as soon as possible to ensure that we can do all that it is practically possible to address those needs.

During recces, or when it has not been possible for a crew member to eat with the unit caterers, e.g. if the crew member is working ahead of/behind the main unit rigging/de-rigging or dressing/striking, etc a meal allowance can be claimed.

Meal allowances are capped at £”x” for breakfast and £”x” for lunch. If you need to take a supper break after 20:00 (8p.m.) on a night shoot there is an allowance capped at £”x”. Please note all meal allowance figures are inclusive of VAT.

These must be submitted to the accounts office via an expense form and supported with original receipts (VAT receipts, if applicable).

These allowances are not Per Diems and must be receipted. We are unable to reimburse any meals without receipts and the receipts must relate to the day the meal is claimed. Detail should also be given on the expense claim form why it was not possible to eat with the unit caterers.

Please check in advance with the Line Producer whether or not you are eligible for the meal allowance before submitting any claims. Any expenditure made on someone else’s behalf must be clearly stated on the claim form and again eligibility for the meal allowance should be checked with the Line Producer.

Any general subsistence items in the studios and offices (e.g. tea, coffee, milk, etc) will be purchased by the production office only. Any such items purchased from floats/petty cash will not be reimbursed. If you have any special requests or requirements please speak to the production office.

**Drivers’ Declarations**

All crew who are required to drive unit vehicles must complete a Drivers’ Declaration form and provide a copy of their driving licence (both parts) before taking charge of their vehicle.

**Car Hire & Personal Car Use**

In those instances, where it is agreed that you require a hire car, we will pay for the car hire and insurance cover only. For any charges relating to fines, parking, congestion charge and other driving penalties please see below.

Please note if you are receiving a car allowance it is your responsibility to ensure that you insured to use your vehicle for business purposes. The production is not able to take any responsibility for insurance claims or damaged caused to any private vehicle being used for work purposes. Furthermore, private cars are parked at the unit bases at your own risk.

**Mileage & Fuel**

For London based productions, mileage will be paid for journeys to unit bases outside the M25 on prior agreement from the Line Producer. Where filming is outside the M25, mileage will be calculated from the nearest junction of M25 to the location. Distances will be calculated and published by the locations team and put on the movement order. However, please note that mileage will not be paid to Pinewood or Longcross Studios (Qinetiq).

For productions based in the Nations and Regions, if agreed beforehand, mileage will be paid where locations are over “*x*” miles from the unit base.

The mileage rate is 23p per mile. All mileage claims must be approved by the Line Producer before they are submitted. If you are VAT registered, please invoice for any mileage due.

For those claiming petrol costs, these must also be fully supported on your expenses with an original VAT receipt. Reimbursement will only be made for bona fide business journeys.

Please do not fill up your vehicle before making personal journeys. In accordance with HMRC regulations, mileage cannot be paid, or fuel reimbursed, for journeys between your home and place of work.

Production fuel cards may be issued and these can be used at all major fuel outlets. Each card will be linked to a single car registration, which you will be asked to nominate.

Cashiers will not allow the cards to be used for payment if the registration on the card does not match the number plate on the vehicle.

**Parking**

Where it has been necessary to incur a cost for parking a vehicle on production business, an expense claim form should be submitted with an original receipt. Please note that it is each individual’s responsibility to park their vehicles legally and the **production will not pay any parking fines** or associated administration fees in the event of penalty notices being received. Any unsettled fines may be deducted from your salary. Never park on a disabled bay. If unsure about the legality of parking please contact the unit manager before parking.

**Congestion Charges & London Underground Travel**

The congestion charge will be reimbursed by the production only if the unit base is within the congestion charge zone, the movement order takes you through it or it is incurred wholly and unavoidably for business purposes.

The congestion charge should be paid by the individual and reclaimed via an expense claim form. The congestion charge can be paid up to 90 days before you drive in the congestion charge zone or on the day required.

Payments can be made in the following ways:

* Online , by visiting [www.cclondon.com](http://www.cclondon.com)
* Telephone, by calling 0845 900 1234
* SMS text message (if registered for this service)
* CC Charge Paypoint Counters (at selected retail outlets and petrol stations)
* All BT Internet Kiosks

Tube travel using Oyster Cards can only be reimbursed if the card is registered online and is supported with detailed receipts of the journeys. For further information, please visit [www.tfl,gov.uk](http://www.tfl,gov.uk). Any travel cards used should be reclaimed via an expense claim form and supported with the corresponding travel cards.

**Fines, Damage & Penalties**

The production will not reimburse or pay any fines on your behalf under any circumstances. You will be personally responsible for any speeding, parking, congestion fines or other penalties that you receive. Any unsettled fines may be deducted from your salary.

If you have any accident in, or any damage is caused to your vehicle, you should notify the production office immediately. An accident report form will need to be completed.

**Purchase Orders**

No invoice will be paid unless it is properly supported with a Purchase Order. Purchase orders are the first step in any purchase or rental.

A Manual Purchase Order must be signed by the department representative, Head of Department (HOD) and countersigned by the Line Producer.

It is your responsibility to obtain the signature of the HOD should you raise an order on their behalf.

Manual purchase order pads are available on request from the accounts office and must be signed for. These will only be issued to Heads of Departments and Production Buyers. They must not be passed to other crew members.

Purchase orders must be completed in full, detailing the following:

* Supplier’s full name and address (this address must match the address that the vendor will be invoicing from)
* Phone number and company contact
* Full description of the purchase
* Whether it is a purchase or hire
* If applicable, the length of hire
* Agreed net cost (or best estimation if the exact sum is not known)

It is vital that purchase orders are completed in a timely manner and submitted to the production office promptly. Purchase orders are instrumental in assessing the current financial position of any production and are far more than simply a tool in which to acquire goods and services.

Blue and green copies of the Manual Purchase Orders should be submitted to the accounts office. Yellow and pink copies are for the originator’s records.

Please do not destroy or discard any Manual Purchase Orders if they are spoilt, cancelled or have not been used. They must be returned to the accounts office to enable all orders to be accounted for.

If you have any queries with regards to purchasing please contact either “*Name of Production Accountant”* or “*Assistant Accountant”*.

**Walkie Talkies**

When you are assigned (logged out & signed for) a walkie talkie and its accessories you will become personally responsible for its safekeeping and return. At the end of the shoot these will be signed back in.

**Assets**

Any purchases over £250 or considered ‘desirable’ will be recorded as assets and kept on the asset register. The accounts office will maintain the asset register and all Heads of Department will be responsible for the assets under their control.

At any point during the production, the asset register may be checked and the whereabouts of the asset ascertained.

At the end of the production, assets will be disposed of appropriately or put into storage for future use.

Any asset sold/disposed of will need to be recorded appropriately as we are required to report on the sale/disposal of all assets.

**Locations**

As always, please treat locations with care and respect and follow the advice of the Location and Unit Managers regarding specific requirements. Our place of work is often someone else’s home.

Please use matting and insulation material wherever possible and take particular care when setting lamps, rigging/de-rigging and setting other equipment on floors and ceilings.

If, in spite of our best efforts, a location sustains some damage please inform the “*Location Manager*” or “*Unit Manager*” immediately. It is much easier to sort out any potential problems if we are forewarned and for the production to own up to the problem before being accused.

However, it is important that all crew members do their utmost to minimise these instances. As always, please remember no smoking, drinking and/or eating on dressed sets and please remove all rubbish/litter.

**Insurance**

Tools of the trade – please provide an itemised list to the production office and they will check whether the items can be covered by the production’s insurers. A description of equipment will need to be logged also detailing the replacement value, serial numbers, etc.

It is essential that all items covered by the production’s insurance policy are listed by the production office in advance of any loss or damage. If equipment is not logged it is not covered.

Please note that certain items are deemed non-essential for work purposes by the insurers (e.g. SatNavs) and are therefore not covered.

All instances of loss and damage must be reported to the production office no later than 36 hours after the incident in order to qualify. An insurance incident report must be completed in the same time-frame. These are available from the production office.

Please be aware that although equipment may be insured, an excess is applicable to all insurance claims. If you are involved with a claim where you are deemed to have been negligent you may be charged the excess.

Genuine accidents however, will be treated as such as we accept that these things can, and do happen.

Everyone is responsible for insuring their own personal belongings. This includes clothes, mobile phones or any other personal items even if they are stolen from technical vehicles at a unit base or a location. Any loss of personal belongings will not be indemnified by the production and should be claimed through your own personal insurance.

Theft is always distressing and it gives the production no satisfaction to reject any claim made under such circumstances. Security is provided but please be diligent.

**Safety**

Every crew member has an individual responsibility to ensure that their work is carried out in accordance with Health and Safety Guidelines.

On location, the Producer’s overall responsibility for health and safety is delegated to the 1st Assistant Director who will make the final decision on all safety matters on set.

Please note Heads of Department must complete their risk assessments before the start of filming.

Depending on your role you may be required to complete a Health and Safety Course. Please contact the production office to determine whether or not you are required to do so, even if you have attended the course on a previous production as you may need to update your internal Health and Safety Qualification. All accidents, potential accidents or incidents must be reported to the 1st Assistant Director and 3rd Assistant Director. An accident report form must be filled in by the relevant individual. Accident report forms will be held by the production office and the 3rd Assistant Director and all details must be completed.

“*Name of First-Aider”* is the registered first-aider on set.

**Holidays**

Holiday credits due will be calculated in your contract. This holiday is scheduled as the 12th day in each 11 day fortnight.

**Thank you for taking the time to read these guidance notes. They are intended to make our lives, as well as yours, a little easier.**

**However should you have any queries or require further clarification on any matter please contact the production office on *(contact no).***

***“Name” “Name”***

**Production Accountant Line Producer**

# “Mobile Number” “Mobile Number”