**SAMPLE ACCOUNTING MEMO**

**Date:** *Insert*

**To:** *Heads of Department (HODs)*

**Subject:** *Insert Subject Here (e.g., Tracking Carbon Emissions - Accounting Requirements)*

As part of our commitment to sustainable actions, this production will be tracking and reporting its carbon emissions. Accounting will require the following information from your department when submitting any documents for payment or reimbursement. *Please communicate this with your crew.*

**All Crew/Departments**

* “Green” Purchases or Rentals (e.g., recycled paper, hybrid vehicles, etc.) – please note that it’s a “green” item, and include any difference in costs from non-“green” items.
* Material donations – please note the material, amount donated, estimated cost, and recipient/non-profit.
* Fuel – all fuel receipts must include gallons/liters and type of fuel (if biodiesel, note what blend was used, e.g., B5, B40).
* Water – Number of 5-gallon (18.9L) jugs and/or number of cases of individual water bottles purchased.

**Production**

* Commercial Air Travel – include number of seats on the flight and airport codes for each flight.
* Chartered Air Travel (including helicopters) – include gallons/liters used, total miles flown or total hours flown.
* Picture/camera helicopters and aircraft – Include gallons/liters used, total miles flown or total hours flown.
* Ground Transport – where exact fuel usage is not known, include miles driven (mileage available from Payroll).
* Accommodations – include type of accommodation, number of rooms and nights.
* Electricity – for all locations, include kWh used, square footage and days used, or cost.
* Natural Gas or Fuel oil – for all locations, include amount used, square footage and days used, or cost.
* Waste/Recycling – include size (volume) of the bin and/or number of bags recycled.
* Water – Number of 5-gallon (18.9L) jugs and/or number of cases of individual water bottles purchased.
* Paper – Number of cases and reams of paper purchased and recycled content.

**Locations**

* Waste data aka “diversion reports” from haulers.
* Utility data from Locations.

**Transportation**

* Fuel – all fuel receipts must include gallons/liters and type of fuel (if biodiesel, note what blend was used, e.g., B5, B40).
* Equipment rentals – if invoiced for fuel, the invoice must reflect fuel quantity and type.

**Construction**

* Waste/Recycling – include size (volume) of the bin on each purchase order.
* Track plywood purchases and complete the [**PLUM**](http://www.greenproductionguide.com) (Production Lumber Material Worksheet)

**All of this information will be used to compete the Production Environmental Accounting Report (PEAR) at wrap.**

Thank you!