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Appendix E – TBL Guidance

Australian organisations and standards

The Commonwealth Department of Environment and Heritage

Environment Australia

1.1   Environment Australia has implemented a number of initiatives to assist business with environmental reporting. The following two publications provide step-by-step guidance on preparing public environmental reporting:

- *A Framework for Public Environment Reporting: An Australian Approach.* Environment Australia (March 2000) (also available online).[1]

- *Environmental Reporting: Handbook for Small and Medium Size Businesses.* Australian Business Limited (June 2001) (also available online).[2]

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1   www.ea.gov.au/industry/finance/publications/framework, last accessed 5 November 2003.

2   http://www.ea.gov.au/industry/finance/publications/smehandbook.html, last accessed 5 November 2003.

Australian Greenhouse Office (AGO)

1.2   The AGO site is the principal source of information relating to greenhouse and ozone issues in Australia. The AGO administers the Greenhouse Challenge program, which includes detailed methodologies for calculating greenhouse gas emissions.[3]

Commonwealth Department of Family and Community Services (FaCS)

1.3   FaCS is developing two guides to assist Australian organisations to report on their social and economic performance.[4]

National Pollutant Inventory (NPI)

1.4   The NPI is a database of key pollution sources across Australia. It contains information for NPI reporters, including access to methodologies for emissions calculations.[5]

Environment Protection Agency (EPA), New South Wales

1.5   *Corporate Environmental Reporting: Why and How?*, prepared by the Economics and Environmental Reporting Branch of the EPA, was the first guide to be published by a regulatory agency on corporate environmental reporting. Its intention was to increase awareness within industry regarding voluntary reporting.

International organisations and standards

Global Reporting Initiative (GRI)

1.6   The GRI is an international, multi-stakeholder initiative aimed at creating a common global framework for voluntary reporting of the economic, environmental and social impact of organisation-level activity. The GRI mission is to elevate the comparability and credibility of sustainability reporting practices worldwide.[6]

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3   www.greenhouse.gov.au, last accessed 5 November 2003.
4   www.facs.gov.au, last accessed 5 November 2003.
5   www.npi.gov.au, last accessed 5 November 2003.
6   www.globalreporting.org, last accessed 5 November 2003

The Institute of Social and Ethical AccountAbility

1.7   AccountAbility is an international, not-for-profit, professional
        institute dedicated to promoting social, ethical and overall
        organisational sustainability. Its AA1000 series provides a framework
        to assist organisations to build accountability and social responsibility
        through quality social and ethical accounting, auditing and
        reporting.[7]

ISO 14000 Standards

1.8   The ISO 14000 series of Standards provides management tools to
        assist organisations to address environmental risks associated with
        their operations. The environmental management systems standard
        ISO 14001 provides a framework to identify significant environmental
        aspects and impacts, and provides a basis for performance
        improvement.

1.9   ISO 14031 provides guidance on how organisations can evaluate their
        environmental performance. The standard addresses the selection of
        suitable performance indicators as a basis for internal and external
        environmental reporting.

1.10   ISO Standards are not available free of charge, however information
        relevant to the Standards and purchase details are available online.[8]

SustainAbility

1.11   SustainAbility is a consultancy focusing on sustainable development
        practices. It provides many relevant online documents regarding how
        sustainable development philosophies and practices fit within
        business strategy and TBL reporting.[9]

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7   www.accountability.org.uk, last accessed 5 November 2003
8   www.iso.org/iso/en/ISOOnline.frontpage, last accessed 5 November 2003
9   www.sustainability.com, last accessed 5 November 2003

United Nations Department of Economic and Social Development

1.12   The United Nations Department of Economic and Social
Development administers a range of programs across economic,
environmental and social dimensions. It provides online links to
United Nations' initiatives and programs in sustainability, the
environment and public reporting, along with links to information
and guidance on international environmental and sustainability law,
including the Montreal Protocol, the Basel Convention and the Kyoto
Protocol.[10]

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10   www.un.org/esa/index.html, last accessed 5 November 2003