Integrating Triple Bottom Line Thinking Into Primary Sector Strategic Planning and Resource Management

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Abstract

Triple Bottom Line (TBL) measuring and reporting is a useful tool for policy makers, communities and industry to capture, measure and understand the social, environmental and financial contributions made by an activity in a relatively simple and transparent manner.

TBL reporting provides a focus point for industry strategic planning. This involves identifying possible future visions and scenarios for the industry to understand alternative futures, and measure and evaluate opportunities.

The paper summarises the findings of the Primary Industries and Resources SA (PIRSA) ScoreCard team on the Food, Agriculture and Minerals TBL Reporting projects and demonstrates an effective tool that can be used with stakeholders to develop sustainable decision-making.

In order to assist multi-criteria decision making for sustainability planning, top-ranking indicators are presented in spider diagrams across the three dimensions of social, financial and environmental criteria against alternative growth scenarios.

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Integrating TBL Thinking Into Primary Sector Strategic Planning and Resource Management

"Sustainability is our destination and we are using a triple bottom line approach as the vehicle to get us there."

Michael Malouf

1. Introduction

Sustainability poses a challenge for all sectors of the Australian economy, particularly those dependent on natural resources, such as agriculture and mining. Sustainability requires companies and, more broadly, industry sectors to develop strategies that integrate environmental and social outcomes with the financial bottom line. The financial, environmental and social value added (or subtracted) by an industry is often referred to as the ‘triple bottom line’ (TBL).

Measuring and reporting the TBL is increasingly emerging as an approach for business to communicate their economic credentials, environmental practice and contribution to social well-being.

For policy makers and shapers, the TBL concept is becoming increasingly popular, although its use remains limited at this stage. In South Australia, PIRSA is pioneering an approach aimed to facilitate holistic industry, government and community strategic planning. Our approach helps define and measure an industry or sector’s TBL contribution, identifying possible future visions and scenarios and through this facilitate an understanding of alternative futures. The importance of this approach is underlined by the development of South Australia’s Strategic Plan, which identifies State-wide targets across the financial, social and environment areas. Beyond planning, the TBL tool can be used to measure and evaluate opportunities.

This paper and presentation summarise the findings of the PIRSA ScoreCard team on the agri-food and minerals TBL reporting projects and demonstrate an effective tool that can be used with stakeholders to develop sustainable decision-making.

In the second half of the paper we illustrate our approach using the SA mineral and resources sector as an example. In our example we demonstrate the use of spider diagrams across the three dimensions of social, financial and environmental criteria to assist multi-criteria decision making for sustainability planning.

2. Background – A ScoreCard Approach

In 1999, PIRSA developed a Food ScoreCard to track the performance of the agriculture and food sectors. In 2003, this was extended to the mineral resources sector of the State. The ScoreCard focused on whole of value-chain information, collecting mostly economic measures to assist in the reporting of progress to development targets as defined in the State Food and Resources Plans. By 2004, the development of the South Australian Food Plan included broader targets comprising both social and environmental measures. In this way, the Food ScoreCard was extended to a TBL, accounting for contributions made to economic development, social wellbeing and environmental impact. In 2005, this TBL approach has been applied to the State’s mineral sector.

3. What is the Triple Bottom Line?

John Elkington (UK Management Consultant & author) conceptualised the term in early 1980’s:
“At its narrowest, TBL is about measuring and reporting corporate performance against economic, social and environmental parameters. At its broadest, TBL is about values, issues and processes that companies must address to create economic, social and environmental value.”

In its broader sense, the TBL is a philosophy that guides overall organisational performance. In a narrower sense, it refers to the approach adopted for measuring and reporting an industry’s performance, beyond the financial dimensions and towards an integrated view of industry impacts in environmental, social and financial areas (see Figure 1).

Sustainability has emerged as a guiding principle that integrates environmental pressures with issues of economic and social development. While the concept has become widely used, its application has promoted wide debate and often confusion because sustainability means different things to different audiences. At its core, it should be guided by a common set of principles and objectives, e.g. resource conservation, development within ecological limits, environmental protection and restoration.

The path to sustainability requires industries to acknowledge corporate responsibility (a social license to operate), where industries develop strategies that guarantee financial success, and at the same time manage their environmental and social responsibilities. These responsibilities translate into three pillars of sustainability or the triple bottom line (see Figure 1). Those industries that can simultaneously balance and anticipate these challenges and make them central to their corporate strategy will gain a powerful competitive advantage, market position, and long-term sustainability.

Figure 1: TBL Values

Figure 1 shows that building these economic, social and environmental considerations into core industry processes is a part of the TBL process. TBL reporting can also be used as a strategic process to measure and report multi-dimensional performance within a dynamic management process of continued improvement. In this way, TBL reporting is the canvass for discussing these issues with consumers, suppliers and the broader community.

Stakeholder engagement is often seen to be at the core of TBL reporting. It provides a way to be more accountable to stakeholders and incorporate their concerns and issues into industry decisions and development.

Typically, TBL reporting includes a range of measures (see Figure 2 for a mineral sector example), which may include:

- **Financial performance**: profit, turnover, return on capital, income, share performance.
- **Social Aspects**: employment, community initiatives, community impacts.
- **Environmental measures**: energy/greenhouse gas emissions, water, biodiversity, waste, land.
Since its inception, TBL reporting has become an orthodox framework for measuring and managing corporate performance in an integrated or holistic way. Despite the acceptance of this approach, only relatively small numbers of Australian companies have adopted TBL reporting. However, this number increases if you include companies that report financial performance separately from environment and/or social reports.

Similarly, policy makers have shown increasing interest in TBL reporting, although its actual use by government has been limited to date. In South Australia, PIRSA is pioneering the use of a TBL reporting tool for each of our key primary and resource sectors. Based around the OECD Pressure-State-Response model our TBL indicator framework (see Figure 2) allows us to identify cause and effect relationships between SA’s primary and resources sectors and whole of State impacts. In this way we are able to use the TBL framework to measure, evaluate and compare different sector TBL contributions to the State.

**Figure 2: TBL as a Framework for Measuring, Reporting & Monitoring (Example Shown for the SA Mining Industry)**

4. **Why take a TBL approach?**

Within the agriculture and food sectors, the promotion of a product’s TBL credentials is directly related to increasing consumer awareness and consciousness of a product’s integrity. The importance to the food industry of product credentials is evident in product labeling and marketing, where there is an increased emphasis on product sourcing, ingredients and specifications, sustainability practices, and fair trade aspects. Even within the resources sector product integrity and branding is evident (eg War or Conflict Diamonds and the use of certificates of origin).

Similarly, the trend at the retailing level is for major supermarket chains (led by TESCO and ASDA in the UK) to develop and promote standards covering product sourcing, including clean, green, and fair trade integrity criteria. At a broader level, trade-import requirements, particularly into the European Union and the US markets, specify strict sustainability and other labour practice criteria for market entry. In this way social and environmental integrity has become critical to many companies financial bottom line.

These same consumer (or electorate) demands for a product’s integrity, in turn, influence the policy debate. This is particularly evident in the agriculture and resources sectors, where concerns over natural resource sustainability can influence environmental or social regulation, or project approval.
For policy shapers in South Australia, the importance that the community places on activities beyond the financial bottom line is highlighted through the development of a whole of State plan. South Australia’s Strategic Plan (SASP), released in mid 2004, identifies 79 targets covering broadly economic development, social well-being, and environmental sustainability. The SASP frames TBL targets, reinforcing the need for an integrated and cooperative approach to face the challenges and work on solutions. For PIRSA and our resource development objectives, the SASP requires a more comprehensive understanding of how industry’s actions contribute towards efforts to reach the targets.

5. A TBL Framework for Industry Reporting and Planning

Beyond a reporting tool, an industry’s TBL profile can be used by policy makers to facilitate industry planning, develop targets for future performance and, in turn, evaluate progress. Three aspects define a TBL planning framework:

I. Reporting:
As a first step, capturing and understanding a sector’s TBL performance helps communicate and compare an industry’s contribution. Engaging a range of stakeholders across industry, community and government is similarly useful in understanding the issues and pressures that shape performance. Bringing these together through a range of measures and indicators of activity can help stakeholders focus on the key areas of performance. In this way, TBL reporting encourages an industry to focus on issues that have a major influence on its current and future well-being.

II. Developing Industry Vision, Strategic Planning and Engagement:
Building on an industries TBL profile, policy makers can facilitate the development of an industry vision (and associated targets) for the future around an environmental, economic and social context. Key indicators of the TBL assessment help industry, community and government to understand an industry’s comparative performance, growth potential, and alongside best practice ‘benchmark’ criteria, to provide priorities for design and management guidelines. Understanding where an industry is ‘now’ and where it hopes to be in the future, provides the critical pathway for developing strategic goals. A fully developed TBL approach should have objectives that range over all the dimensions as well as the core financial goals. It would have tools and systematic processes to determine the values and specific expectations of stakeholders.

III. Monitoring, Evaluation and Assessment:
Using the key indicators alongside the TBL targets developed within a strategic planning process the overall performance of a sector can be measured and evaluated. In turn, the ‘gap’ to target can drive short to medium term priorities. Indicators built around the reporting measures function as a ‘yard stick’, by which a sector can evaluate performance against specific goals. Using these TBL indicators and measures as an assessment tool will also encourage multi-criteria optimisation analysis to assist industry, community and governments make systematic, informed, holistic, transparent, socially acceptable, and ecologically sustainable decisions.

By way of example, the Figure 3 schematic (overleaf) shows how the SA grains industry is currently developing an industry vision and strategy encompassing TBL objectives. The diagram illustrates the interconnection between an industry’s TBL vision around a set of strategic industry development goals, objectives and lead and lag indicators. Visualisation in the diagram refers to the use of data and other schematics (such as spider diagrams) as a tool to engage and communicate information (indicators) with stakeholders.

Our experience in using the TBL framework to engage and facilitate sustainable development has highlighted the importance of ongoing stakeholder engagement. However, in our experience, rarely have all stakeholders agreed to a clear approach or perspective on reaching a TBL outcome. In this way, we have not assumed that this process can replace existing regulation frameworks. Rather, our

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1 In PIRSA, we have applied a Strategy Framework (Using the Diamond diagnostic approach developed by Professor Michael Porter in his Comparative Advantage of Nations).
approach has shown that a TBL framework can complement traditional methods of project evaluation and regulation. Its value is particularly important in shaping the issues and measures of activity that are hard to express in monetary terms. In this way, a TBL report offers a way of presenting information that renders the benefit-cost calculation of projects more transparent and distinctively comprehensive, and hence more credible and flexible.

Figure 3: TBL encourages the development of a holistic Industry Strategy

6. An Example of Our Application of the TBL Framework - The SA Minerals Industry

During 2005, we developed a comprehensive TBL report for the South Australian minerals industry and its value-chains (upstream exploration and downstream mineral refining). The analysis was developed as an extension to the existing financial ScoreCard, particularly in understanding the mineral industry’s environmental and social contributions. The analysis was commissioned to understand the industry’s ‘true’ performance in South Australia, and more broadly to understand how it contributes to South Australia’s Strategic Plan and its sustainable development targets.

An important aspect of our TBL assessment was to understand the alternative land uses possible for potential mineral rich areas. In this way, it is hoped the TBL will help frame the evaluation of decisions between land access for mineral exploration and environmental considerations for wilderness and other biodiversity purposes. Clearly, the TBL reporting tool was seen as providing a potential data and evaluation framework for multiple land use access and approval processes (section III of the TBL framework discussed above). In this way, the focus of much of our research was on developing a series of key measures associated with land use covering:

- Environmental values and contributions
- Social and cultural needs and
- Broader economic benefits.

6.1 The Development of Relevant Indicators of Mineral Performance

As discussed above, our preferred Scorecard approach is to focus on a collective industry TBL contribution, taking into account, where possible, the value-chain of activity. In the minerals example this includes all activities from exploration to mineral refinement and ultimately exports.
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Our approach is underpinned by broad stakeholder engagement, both as a mechanism for understanding the key sustainability issues as well as to build awareness and trust in the data and analysis.

By engaging stakeholders we have been able to further refine the types of indicators and measures to areas of specific tension and through this be more influential in our reporting in the areas that challenge sustainability (the broader definition discussed by Elkington).

After broad industry, community and government engagement, we identified around 30 key TBL issues and associated indicators/measures of performance (see Figure 2).

6.2 Reporting Performance

For each of the key TBL indicators in the minerals project, we developed a summary report that defined the measure or issue, any relevant research and stakeholder perspectives, and any available data. State and Commonwealth legislation or other policy guidelines were identified, while best practice industry approaches were highlighted through case study examples.

Table 1 shows some of the key summary or headline measures used to define the TBL contribution of the SA minerals industry. On the left hand side of Table 1 we have defined the key indicators of activity, captured under each of the financial, environmental and social areas (note: these represent only a handful of available indicators). In the middle column, current data on the measures is shown, with the final column representing the data as a share of total SA activity. By way of example, focusing on water usage, table 1 shows that the minerals industry (including upstream exploration and downstream refining) uses around 12,250ML of water, or around 0.7 percent of total water used in SA.

Table 1. South Australian Minerals Industry TBL Reporting Indicators, 2004-05

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Minerals Industry total</th>
<th>Minerals Industry share of SA total, %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FINANCIAL</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exploration &amp; capital expenditure</td>
<td>$390m</td>
<td>12.6%</td>
</tr>
<tr>
<td>Productivity growth</td>
<td>7.7% p/a</td>
<td>9.2% p/a</td>
</tr>
<tr>
<td>Contribution to GSP</td>
<td>$1.6b</td>
<td>3.2%</td>
</tr>
<tr>
<td>Exports</td>
<td>$1.3b</td>
<td>16.0%</td>
</tr>
<tr>
<td><strong>ENVIRONMENTAL</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water usage</td>
<td>12,250ML</td>
<td>0.7%</td>
</tr>
<tr>
<td>Land use</td>
<td>50,000ha</td>
<td>0.1%</td>
</tr>
<tr>
<td>GHG emissions</td>
<td>2.02Mt</td>
<td>6.6%</td>
</tr>
<tr>
<td>Waste land filled</td>
<td>152t</td>
<td>0.01%</td>
</tr>
<tr>
<td><strong>SOCIAL</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment</td>
<td>7,800</td>
<td>1.0%</td>
</tr>
<tr>
<td>Share qualification</td>
<td>42%</td>
<td>0.8%</td>
</tr>
<tr>
<td>Income per person</td>
<td>$1,300</td>
<td>2.0%</td>
</tr>
<tr>
<td>OHS&amp;W claims per employee</td>
<td>1.39</td>
<td>0.9%</td>
</tr>
</tbody>
</table>

Table 1 shows that, during 2004-05, the SA mining industry directly accounted for around 3 percent of Gross State Product (GSP), employing around 7,800 workers (1 percent of the State’s workforce) with average incomes at $1,300 per employee (or twice the State’s $680 per week average). The total amount of land covered by the mining industry was small, about 0.1 percent of the State’s land surface. The industry consumed 35PJ of energy (11 percent of the State’s total consumption respectively). As a result of mining operations, the industry land-filled 152 tonnes of waste (0.01 percent of the State’s total) and emitted 2 Mt of greenhouse gases (6.6 percent of the State’s total).

2 Data collection involved a range of primary and secondary sources from industry and government databases.
Given the complexity of presenting multiple indicators of activity in a simple table or graphic, reporting TBL data is inevitably difficult. Our approach has been to engage stakeholders at several levels. With specialists, we have used the more comprehensive and detailed reports (as described above), whereas, on a more general level, we have used spider diagrams as a visualising tool, allowing an audience to make comparative assessments of a sector’s contributions across the TBL dimensions (Figure 4).

Figure 4. Using Spider Diagrams to Report Minerals Industry TBL Performance

Figure 4 shows a spider chart using twelve axis (or indicators) of industry performance. These indicators are represented as shares of overall state performance, where the shaded concentric circles represent gradations of positive to poor values (discussed further under 6.5 below).

Figure 5 (overleaf) shows the performance of the SA minerals industry. For comparative purposes we have included a red circle, which represents the average SA TBL performance expected from an industry with the same GSP output as the minerals sector.

Figure 5 shows each of the 12 variables plotted to the same scale - a rating from 1 to 16 of the minerals industry contribution across the measures to State aggregate totals (based around the percentage share contribution).

The table and graphic show that the minerals industry has a positive contribution to the State economy in terms of high capital expenditure, productivity growth and exports. Against the indicator of GSP contribution, the environmental indicator of GHG emissions is nearly 50 percent higher than average, while water and land disturbance are 5 and 36 times below average, respectively. This means that the industry has a comparatively low environmental ‘footprint’ (mainly focused around GHG emissions). The social indicators of employment generation, income and qualifications are 3.6, 1.8 and 4.5 times below average, respectively. The industry social performance mainly concentrates around the more positive indicator of OHS&W claims per person.

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3 5 out of 12 indicators shown (environment and 1 social) show positive performance closer to the centre of the diagram, with negative performance towards the outer rings. The other indicators use the opposite scale.
6.3 Defining an Industry Vision – Planning Future Performance

At the heart of our TBL framework is an objective to use the data and information to engage with stakeholders around the key factors influencing an industry’s sustainability, and in turn, drive a vision and plan a better TBL future. To do so requires a broad level of engagement and discussion of these issues within the context of overall State pressures. In South Australia’s case, these have been reflected in the TBL goals identified in South Australia’s Strategic Plan.

At the most basic level, any industry pursuing sustainable development can start by answering some fundamental questions:

- What are we trying to sustain?
- What do we need to do (or at least, what are we able to do) to sustain it?

In short, to arrive at these answers an industry needs to: clarify an industry’s TBL values; identify how a sector contributes to sustainability; and work out how best to make a contribution toward a more sustainable future.

SASP targets for the sustainable development of the mineral industry cover exploration success ($100 million of exploration expenditure by 2007) and mineral development ($4 billion of mine gate and processing value by 2020). Associated with these, the SASP includes targets on exports ($3 billion by 2013-14) and contributions to maintaining greenhouse emissions, biodiversity, indigenous well-being, etc.

Based on current forecasts on expected future projects, Table 2 (overleaf) summarises key TBL performance estimates for the minerals industry by 2012-13.

The estimates suggest substantial growth in production (primarily associated with expansions to the Olympic Dam copper gold and uranium mine, and One-Steel’s iron production and processing). Along with the financial and subsequent social growth (employment and incomes), additional environmental pressures are expected. Notable are additional water and greenhouse emissions.
Table 2. South Australian Minerals Industry TBL: Estimating Change to 2012-13

<table>
<thead>
<tr>
<th>Indicators</th>
<th>2004-05 Value/Share</th>
<th>2012-13 Value/Share</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FINANCIAL</strong></td>
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<td>$390m (12.6%)</td>
<td>$1,000m (25%)</td>
</tr>
<tr>
<td>Productivity growth</td>
<td>7.7% p/a (9.2%)</td>
<td>5% p/a (6.4%)</td>
</tr>
<tr>
<td>Contribution to GSP</td>
<td>$1.6bln (3.6%)</td>
<td>$3bln (5.1%)</td>
</tr>
<tr>
<td>Exports</td>
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<td>Water usage</td>
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</tr>
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<td>50,000Ha (0.1%)</td>
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<tr>
<td>OHS&amp;W claims per average weekly earn</td>
<td>1.39 (0.9%)</td>
<td>1.3 (1.0%)</td>
</tr>
</tbody>
</table>

These forecast changes in the mineral industry’s TBL performance are graphically demonstrated in Figure 6.

Figure 6. Using Spider Diagrams to Estimate Minerals Industry TBL Changes

The spider diagram in Figure 6 highlights the magnitude of shift in contribution from the sector, showing in blue a current minerals TBL profile and in orange the expected forecast contribution to the State by 2012-13. According to these latest forecasts the industry expects to meet the key targets of production, processing and export performance by 2012-13. However, the financial growth will have a substantial impact on both water use and energy consumption. Associated with this will be larger greenhouse emissions, which may challenge the State’s ability to meet a no change emissions target by 2012-13.
6.4 Monitoring and Evaluating Performance

In the above examples we have shown how to identify an industry’s TBL profile in both a tabular and graphic spider diagram way. In the spider diagrams we used the contribution to overall State outcomes across the TBL dimensions to demonstrate the intensity of a sector contributions. From an environmental impact perspective, the data suggests that SA mineral operations only affect a relatively small proportion of SA land area, although stakeholders suggest that mining often results in substantially broader impacts to biodiversity and native vegetation as a result of both local emissions and specific water use and development infrastructure. From a social perspective, the industry’s impact and contribution to regional, particularly indigenous Australian, communities are also relevant.

Clearly, some of the limitations in using spider diagrams, in the way demonstrated above, are the potential omission of important details and/or their contexts. A sector with a relatively low land or water use may imply a lower threat to sustainability, but this will naturally depend on the actual source or susceptibility of a resource. Similarly, a sector that is particularly reliant on water or land may appear to be less sustainable than another with a lower environmental ‘footprint’. This is particularly relevant in the primary and resources sectors, which are intensive users of natural resources.

To overcome some of these difficulties, our approach will be to combine the output objectives against specific performance benchmarks (eg: best or poor practice). For example, in South Australia where water is a scarce resource, a mining development dependent on water as an input into the refining process, could demonstrate it’s best practice water efficiency by benchmarking its operations against other similar type operations across the world. This would be separate to any legislative requirement that may limit or cap the water input to an operation, but would demonstrate a best water use practice, thereby, enhancing an operations’ claims to sustainability.

As outlined through the grading scheme in Figure 4, benchmarked guides across indicators can be introduced to illustrate both comparative and competitive (efficient) performance. In this way, a whole sector’s resource use efficiency could be included (and shown within the spider diagram) as a separate TBL dimension. It follows that when engaging a sector around future planning and the development of targets, that measures of activity and are expressed both as outcome goals as well as in efficiency benchmarks.

Conclusion

The Triple Bottom Line is not an explicit measurement tool but a way of thinking and understanding an industry’s performance where financial, social and environmental performance is mutually dependent. It broadens the basis of industry performance reporting and evaluation from a short-term focus on financial aspects to include longer-term social, environmental and financial impacts.

Moving the TBL beyond a company-reporting tool towards a broader policy measuring and managing framework can help to shape more inclusive and holistic thinking around sustainable futures.

However, the TBL concept is not intended to represent a single measure of so-called sustainability, it measures some of the broad impacts of an industry’s performance which can help shape alternative resource use assessments in understanding optimal and sustainable futures.

In South Australia PIRSA has pioneered the use of TBL reporting to assist in industry strategic development. TBL is used to assist in industry strategic planning that illustrates the transformation from an orthodox approach to a new concept by:

4 Over 2006, following further assessment of benchmarked information across the environmental and social dimensions, we will adopt a more comprehensive evaluation tool for the mineral sector’s industry performance.
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- Expanding the scope of industry accountability and improving transparency
- Developing awareness of the trade-offs between, or relative importance of, the three TBL aspects
- Engaging stakeholders in the process of planning a more sustainable future
- Designing performance evaluation processes
- Promoting a continuous improvement process that aligns strategic planning with performance evaluation.

Our TBL reporting and engaging tool covers social and environmental aspects that are not legislatively compulsory. However, the TBL tool is not intended to replace legislation, rather it supplements and compliments existing approaches to managing natural resources.

Visualising the TBL information in a simple spider graph is also a valuable tool that can significantly enhance information presentation and improve stakeholder communication. Users can explore large amounts of data, rapidly assimilate information, reason with it, understand it and create new knowledge based on it. With the right visual picture, people can make better decisions, faster, and backed with more information.

At the core of our approach is data collection and representation together with broad stakeholder engagement. By definition, our approach involves persuasion and this implies a voluntary approach with industry and other stakeholders. Therefore, while our strategic TBL planning framework may encourage a more broadly focussed discussion, it does not enforce a particular outcome. It is up to our industries and, more broadly, our communities, with the support of targeted programs, to adopt and achieve their own TBL governed targets.
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ENDNOTES

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3 Built on the information from: http://www.iwoe.unisg.ch/org/iwo/web.nsf/SysWebRessources/UMS_Corporate_Sustainability_Beyond_the_business_case/$FILE/DyHo_CorporateSustainability.pdf

4 “A recent study on TBL reporting commissioned by the CPA of Australia, found that only 25 of Australia’s top 500 companies (the majority in the top 50 companies) publish TBL reports http://www.cpaaustralia.com.au/cps/rde/xchg/SID-3F57FEDF-68A3FB51/cpa/hs.xsl/724_15322_ENA_HTML.htm.