



MCA Water Accounting Framework for the Minerals Industry

FAQ

❏ **Does an operational facility mean a mine site?**

The term 'operational facility' is used to emphasise the flexibility of the framework. An operational facility can be a mine site with an ore processing plant but can encompass all types of mining related operations such as dockside operations, smelting and leaching. It depends on where the boundary is drawn and this is left to the discretion of the operator.

❏ **How flexible is the framework?**

The framework is very flexible and can be tailored to the operational facility. Tasks can be added to or removed from the example list to incorporate any application of the framework. More items can be added to the lists of inputs, outputs and diversions. The four source categories (surface water, groundwater, sea water and third party) and five destination categories (surface water, groundwater, sea water, third party and other) are fixed so any additional items will fit into one of the categories. Similarly items can be modified or removed from the list if they are not applicable for that operational facility.

❏ **What is the term 'materiality of flows'?**

If a flow is material it must be included in the account. A flow is 'material' if it will impact on the water related decisions of users of the report. For instance, if leachate from a waste rock dump was affected by acid rock drainage, even though the volume may be small, the quality of the water is such that the flows around the waste rock dump must be included in the account.

❏ **How do I work out what is an input into the operational model and an input to a diversion?**

The intent to use the water by the operational facility is what delineates an input to the operational model from a diversion input. 'Use' in this case, is a broader term than water that is used in a task as it also includes water that is stored for use by the operation or actively treated. In short, if the water enters the task-treat-store cycle of the operational model then it is an input to the operational model. If water goes from an input to an output then it is a diversion. One example of a diversion is where water is collected in a sediment pond and is eventually discharged to surface water. The sediment pond is not part of the site water storage system and so the flows are not part of the operational model. The water that is collected and discharged is to be reported in the diversion table.

❏ **Is the volume of water from dewatering of an ore body considered 'worked water'?**

No, dewatering of an ore body is considered raw water (source: groundwater) because the water has not been used in a task. Whether it is an input into the operational model or a diversion depends on the subsequent use of the water. If the water enters the task-treat-store cycle of the operational model, then it is an input. If the water goes straight to an output, for instance, if it is used to recharge an aquifer, it is a diversion.

❏ **We use treated effluent of another industry. Is this considered worked water?**

No, treated effluent from an external party is considered raw water (source: third party) because the water has not been used in a task.

■ **Our company has internal water quality categories. Do we have to use the decision tree to reclassify the water?**

No, each company can use their own water quality definitions. The decision tree and water quality categories have been provided for guidance but there is no requirement to use the MCA definitions as part of the existing commitment.

■ **Is this another reporting format?**

Accounting is a means of reconciling data, reporting displays the information. If you have fully accounted for your water which is the purpose of creating the input-output model and the operational model, you should be able to meet any reporting requirements. The four reports of the MCA water accounting framework have been designed to be a 'one stop shop' for reporting and using them as a basis, you can easily take the information from them to report to other initiatives. The User Guide shows how this may be done for the Draft Australian Water Accounting Standards and the Global Reporting Initiative (GRI). In addition, the Excel Workbook Template demonstrates the automatic mapping of the framework to EN8 and EN21 GRI indicators.

■ **If the entrained water in ROM is included in the account, do I need to include the water entrained in the ore in the waste rock dump?**

The volume of water in the ROM which is released during the ore processing task needs to be included as an input to the operational model. There is no requirement to do the same for the inherent moisture in the ore that is in the waste rock dump because it does not enter or leave the operational facility.

■ **We don't discharge, so what are our outputs?**

Discharge is only one type of output. For the full list of outputs and destinations, please refer to the User Guide.

■ **I don't have all the data needed to generate the accounts. Can I still use the framework?**

Yes but the more estimates that get used, the more the accuracy of your account decreases and this will show up in the Accuracy Statement.

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