

**A QUICK OVERVIEW OF  
EMA vs. FRP vs. GRI**  
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**EMA = Environmental Management Accounting**

**FRP = Facility Reporting Project**

**GRI = Global Reporting Initiative**

<b>EMA</b>	<b>FRP</b>	<b>GRI</b>
<i>Source: IFAC's Int'l Guidance Doc on EMA</i>	<i>Source: FRP Pilot Draft Part III</i>	<i>Source: FRP Pilot Draft Part III and the 2002 GRI Guidelines</i>
<b>PHYSICAL INFORMATION</b>		
<b>Materials Inputs</b>		
Raw & Auxiliary Materials ( <i>intended to become part of a tangible product</i> )	FEN 1 – Total Materials use other than water, by type, including haz & non-haz as defined by US EPA	EN 1
Packaging Materials		
Merchandise ( <i>items bought &amp; sold with little additional processing</i> )		
Operating Materials ( <i>never intended to become part of a tangible product</i> )		
Water	FEN 4 – Total water use in gallons (by source, and per unit product)	EN 5
Energy	FEN 3 – Report on all energy used, broken down by types & source...	EN 3, EN 17, EN 34
<b>Product Outputs</b>		
Products (including Packaging)		
By-products (including Packaging)		
<b>Non-product Outputs</b>		
Solid Waste	FEN 13 – Total amount of solid waste generated by type, its disposition, and amount stored on site prior to disposition	EN 11
Hazardous Waste	FEN 14 – Amount, mode, and frequency of	EN 31; EN 13

	hazardous waste transported to and from the facility; FEN 16 – Significant spills of chemicals, oils, and fuels in terms of total number and total volume	
Wastewater	FEN 15 – Significant discharges to water, itemized by type, specify discharge volume & frequency/number, and quantify haz constituents and any significant changes to discharge vs. intake water quality	EN 12; EN 32
Air Emissions	FEN 10 – GHG; FEN 11 – Ozone depleting; FEN 12 – Criteria	EN 8; EN 9; EN 10
<b>MONETARY INFORMATION</b>		
<b>Materials Costs of Product Outputs</b>		
Includes the purchase costs of natural resources such as water and other materials that are converted into products, by-products, and packaging		
<b>Materials Costs of Non-Product Outputs</b>		
Includes the purchase (and sometimes processing) costs of energy, water, and other materials that become NPO, i.e., waste & emissions		
<b>Waste &amp; Emission Control Costs</b>		
Includes costs for: handling, treatment and disposal of waste & emissions; remediation & compensation costs related to environmental damage; and any control-related regulatory compliance costs		
	<b>FEN 19 – ...fines for non-compliance...</b>	<b>EN – 16</b>
<b>Prevention &amp; Other Environmental Management Costs</b>		
Includes the costs of preventive environmental management activities...also includes costs for other environmental management activities such as environmental		
	<b>FEC 5 – Donations to community, civil society, and other groups, broken down in terms of cash and in-kind donations per group</b>	<b>EC 10</b>

planning & systems, measurement, communication, and other		
<b>Research &amp; Development Costs</b>		
Includes the costs for R&D projects related to environmental issues		
<b>Less Tangible Costs</b>		
Includes both internal and external costs related to less tangible issues – examples include Liability; Future Regulation; Productivity; Company Image, Stakeholder Relations; Externatilities		