

## 4b Accounting tools

### Short summary of characteristics

Accounting tools help to visualise consumption levels of the operation of buildings or in relation to certain projects, and thereby provide information about sustainability accounting. *Green Accounts* is one of the most well known accounting tools. It functions as a web-tool for calculation and visualisation of a buildings consumption of electricity, heat, water and waste production.

### Stage that the tool is used

Green accounts are designed to be used during the running/operational phase, mainly of buildings.

### Output from the tool

Output consists of tables that compare building consumption and emissions of CO<sub>2</sub> to other buildings. Comparison of the green accounts from different years clearly reveals if improvements have been achieved and can serve as an incentive for action. Data are presented as consumption per person per year.

### Experiences of use

The Social Housing sector in Denmark has made it obligatory for all their estates to make green accounts for the operation of their buildings every year. Many Danish municipalities also present green accounts on a bigger scale every year. The Green Account can be used to create public awareness by documenting consumption rates in a visible way and thereby create a common ground for discussion and the development of strategies to reduce consumption and to monitor the implemented strategies.