

# Isn't it just bean counting? – Common Mistakes in Metallurgical Accounting

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## **ABSTRACT**

Every production metallurgist will inevitably face metallurgical accounting at some point in their career. It is a vital process in the mine value chain to ensure accurate tracking of production. Despite this, it is commonly perceived as 'bean counting' and relegated to junior members of the metallurgy team, often using a complex web of spreadsheets with minimal documentation.

In recent years, metallurgical accounting has received more attention which have caused many sites to request audits against the recommendations outlined by AMIRA P754. Sites typically want the auditing efforts to focus on their software systems, believing that they are the largest source of error in the metallurgical accounting process. While many are keen to highlight the flaws and non-compliance of spreadsheet-based systems, this distracts from the actual issues plaguing accuracy.

In this paper, three case studies are used to highlight the main metallurgical accounting errors that have been observed during audits conducted by JKTech; weightometers, samplers and mass balancing. Addressing these areas are essential for improving accuracy of production reporting and therefore decision making.