



INSTITUTE FOR THE
DEVELOPMENT OF
ENVIRONMENTAL-
ECONOMIC
ACCOUNTING

Overview of Natural Capital Accounting

System of Environmental-Economic Accounts (SEEA)

Mark Eigenraam: Director, IDEEA

Gaborone Declaration for Sustainability in Africa, Regional Perspectives on Natural Capital Accounting

June 21 – 23 2016, Intercontinental Hotel, Nairobi, Kenya

SDGs and Gaborone Declaration



Distinct information requirements

.....but linked?

Poverty

Location

People

Demographics

Migration

Access to resources

Travel to natural resources

...



Environment

Production and income

Herd size and harvest area

Species and biodiversity

Technology and machinery

Water use and irrigation

Fertilizer use

...



Economic

Income

Wealth

Finance and budgeting

Equity

Taxation and incentives

GDP

...



History





What is accounting?

- A record of transactions.....
 - Buy and sell goods and services
- A management tool...
 - To understand profit loss etc
 - Starting in 1496, with Pacioli Treaty on mathematics
- Merchants of Venice – trade records
- *To understand where you are and how you got there!..... Recording*
- *Where to do wan to be in the future?.... Planning*

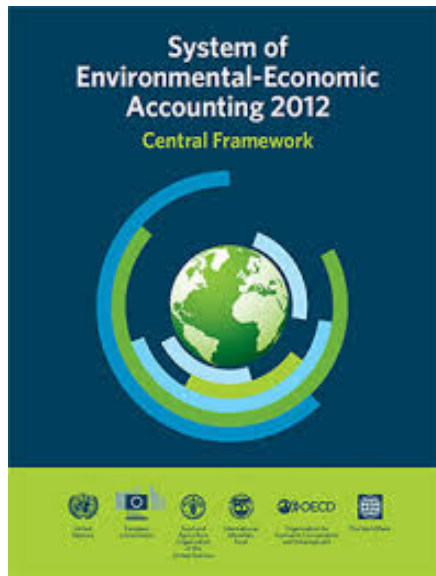


System of Environmental-Economic Accounting (SEEA)

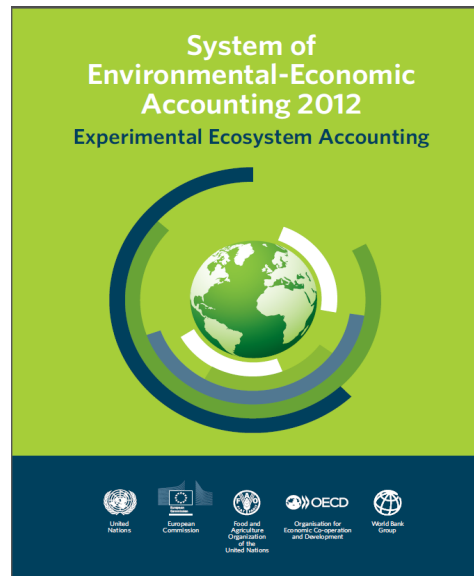
- An internationally agreed statistical framework to measure the environment and its interactions with economy
- The SEEA Central Framework was **adopted as an international statistical standard by the UN Statistical Commission in 2012**
- The SEEA Experimental Ecosystem Accounts complement the Central Framework and **represent international efforts toward coherent ecosystem accounting**

The SEEA Family (Accounting for NC)

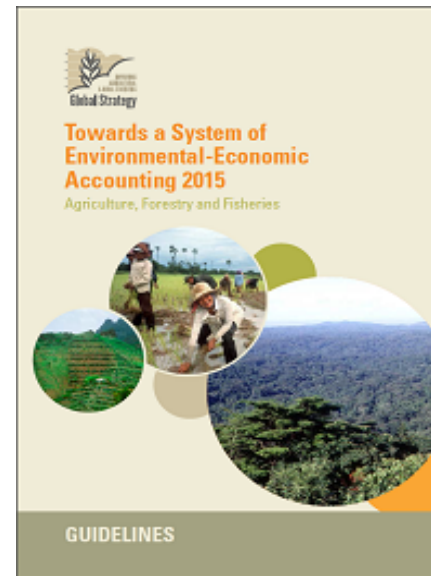
SEEA Central Framework



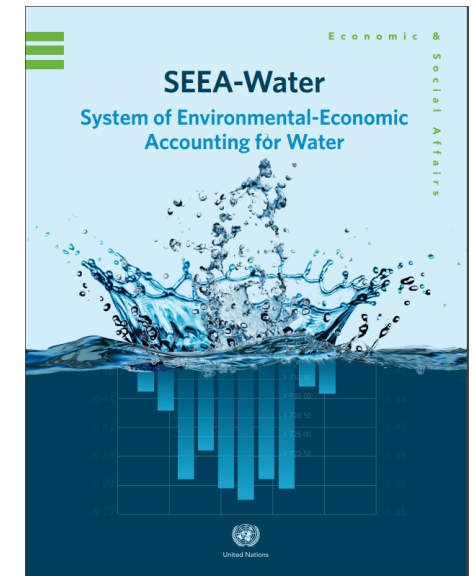
SEEA Ecosystem Accounting



SEEA Agriculture, Forestry & Fisheries



SEEA Water



Policy Demand: International Context

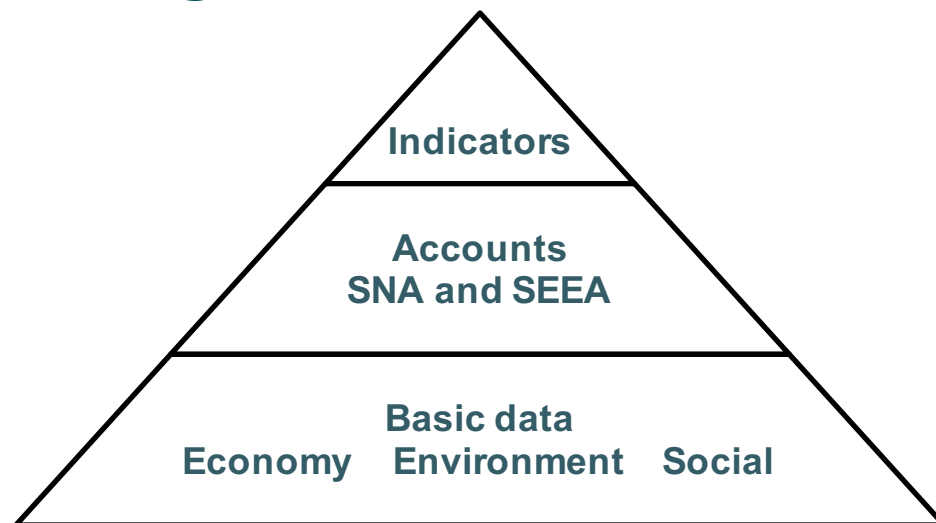
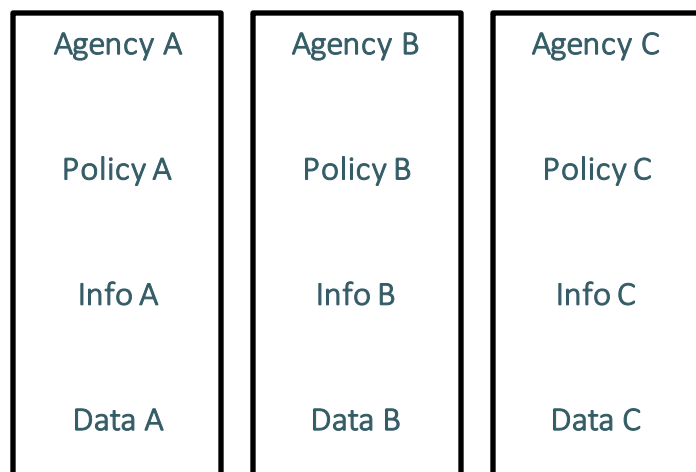
- Agenda 21
- Rio+20 outcome document
- High-Level Panel Report on the Post-2015 Development Agenda
- SDGs monitoring
- European legislation
- Gaborone Declaration
- Aichi targets
- Natural Capital Accounting (NCA)
- International initiatives
 - OECD's Green Growth Strategy, WAVES, VANTAGE, UNEP-led Green Economy programme, CBD, TEEB

Role of accounting - Integration

Silo Approach



Integrated Statistics



Accounts to integrate statistics:

- Linking policy needs and statistics
- Understanding the institutional arrangements
- Integrated statistical production process/chain and services
- Consistency between basic data, accounts and tables and indicators

Coverage of the SEEA

Physical flow accounting (Physical Supply & Use Tables)

- Energy, water, emissions, waste

Accounting for environmental activities

Natural resource accounting

- Stocks, natural growth, extraction and depletion

Land accounting

- Changes in land use and land cover

Ecosystem accounting



Environmental Benefits: Common Property

Forestry



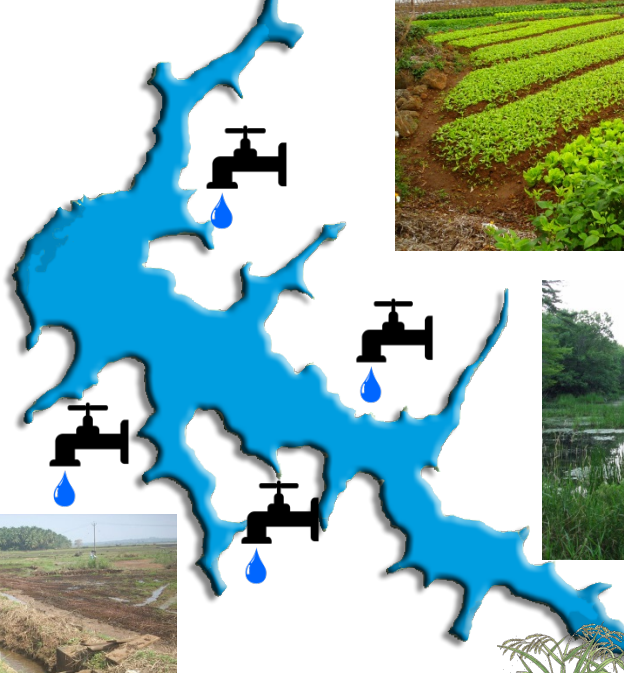
Fishing,
tourism



Agr. Accounts



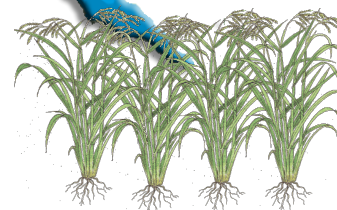
Fish Stocks



Water
Account

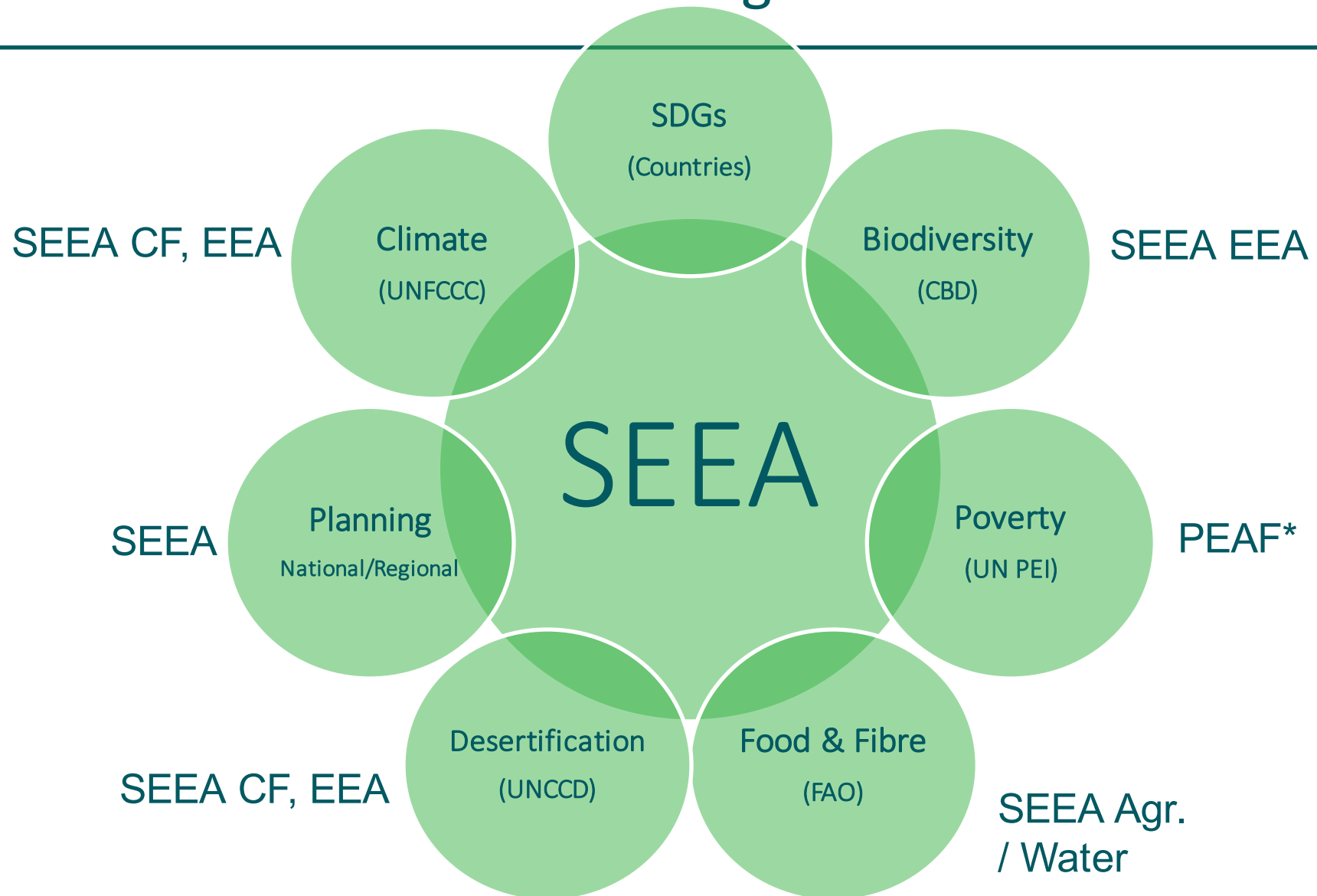


Ecosystem Accounts
Wetland



Rice

Global Coordination and Integration



SDGs and Gaborone Declaration

Many goals – 'one information system'





INSTITUTE FOR THE
DEVELOPMENT OF
ENVIRONMENTAL-
ECONOMIC
ACCOUNTING

Thank You

Mark Eigenraam: Director, IDEEA

mark.eigenraam@ideeagroup.com

SEEA Central Framework

http://unstats.un.org/unsd/envaccounting/seeaRev/SEEA_CF_Final_en.pdf

SEEA Experimental Ecosystem Accounting

http://unstats.un.org/unsd/envaccounting/seeaRev/eea_final_en.pdf