

# Environmental Accounting

## Green Economy Hub '23-25

### Accounting for our planet

Environmental accounting measures the value of nature at different levels—from whole countries to individual projects. Many countries use the UN's System of Environmental-Economic Accounting. It can be used to produce National Environmental Accounts that give a view of a country's stocks of natural resources, how these change over time, and of the services those resources provide to the economy.

### Key Tool

#### UN System of Environmental-Economic Accounting (UN-SEEA)

##### Core tables

##### Stock Accounts

Physical/monetary value of  
natural resources  
(e.g., fish stocks)

##### Flow Accounts

Use of inputs & waste  
(e.g., water use, waste  
treatment)

##### Economic Activity

Accounting  
Economic Activity:  
Environmental taxes, subsidies,  
and resource use

##### Ecosystem Accounts

Type, condition, and services  
of ecosystems

# Environmental Accounting in Action

## Case Takeaways:

Brazil, Estonia, India, UK, Maldives, Indonesia, USA & ECA



### DATA INTEGRATION

SAIs frequently identified fragmented or siloed data systems as a major barrier. A key step would be to integrate environmental data into national statistics and policy processes.



### INSTITUTIONAL FOUNDATION

A stable legal and institutional foundation is essential for environmental accounting systems to be successfully developed and sustained.



### INSTRUMENT FOR DECISION MAKING

Environmental accounting is often seen as a reporting tool rather than a strategic decision-making instrument.



### TRAINING

Technical capacity and sustained training are prerequisites. SAIs can support capacity-building efforts or highlight where more is needed.

National Audit Office summary of case studies submitted by INTOSAI member SAIs.

## SAIs in the case studies engaged with environmental accounting by:

- Evaluating the quality and governance of economic-environmental data
- Using existing environmental accounting data to inform their performance audits
- Contributing to the development of accounting methods
- Taking a convening and influencing role within government to raise awareness of environmental accounting and influence improvements in reporting.

The UN-SEEA website includes useful training materials, including [e-learning modules](#) and [implementation guidance](#).