

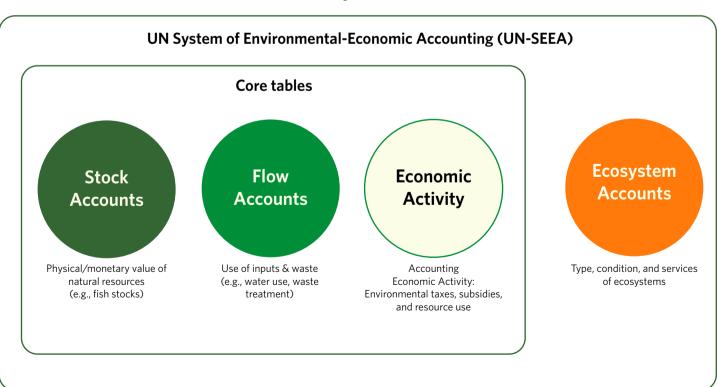
Environmental Accounting

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



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 economicenvironmental 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 <u>e-learning modules</u> and <u>implementation</u> guidance.