

J. M. Casado

## NEW STUDY ON ENVIRONMENTAL INTEGRATED ACCOUNTS-SYSTEM

Cordova University (Spain)

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**Authorships:** P. Campos and J. M. Casado

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On the book "*Environmental Accounts-System and Economic Activity*", its authorships have exposed, at least, twelfth different contributions, which provide us a complete overview of the problems, that it must be faced by a new national integrated accounts- system. From the lecture of these works, we can easily presume that it has made a big advance on the academic field, although there are certain difficult "obstacles" to solve in some of the evaluations, made on the environmental field about its profits or its damages. Anyway, what it really seems to be noticed, it is a certain delay from the governments, in order to set aside new economics resources for the building of a new statistics applied on the environmental and natural resources, whose achievement is now required by the enlargement of the traditional national accounts- system.

On the side of the economic science, it persists a hard and controversial argument about the difficulties to equalise the environmental valuations, which come from simulated markets, and the valuations arisen from real markets. But this situation can be hardly surprising to anybody, given that it wasn't until 1968, when United Nations finally realised that most of the countries could reach a general agreement on a equalised accounts-system, but only referred to the values of the goods flows. Today the great and high rate raised by the scientific developments, it induces us to suppose that it would be likely soon to have a normalised indicator for the total sustainable national income of the countries. Nowadays, the extension of the measurings to the environmental goods and the services represents a feasible target, when it is referred to the exact evaluation of its profits and or damages, liable to be negotiated by all the agents, precisely because of its capability of benefiting all the parts involved. The concrete situation of the environmental evaluation is not so promising and hopeful, in the event of lack of identification of the beneficiary, and also in case that, owing to ours attempts of avoiding consumption or environmental degradation, we make incur our nation or lobbies involved in an unacceptable cost. In that case, the regulation on environmental safety standards and its taxation could play a more important role on the creation of news markets. Anyway, the presented researches show us concrete examples of environmental evaluations, what, for instance, can be able to stimulate the scientific debate about the extension of the actual concept from national economics accounts -system to merchandises and services arisen out of national markets, whose scarceness of exchange reflects the remarkable deficits of the economics statistics, which reduce the exact measurings of the total national income only to the goods that have been sold inside the national boundaries, or at most to those ones liable to be accounted like the first ones. Must we introduce inside the EU a new economics accounts-system, which includes in its valuation the lost of the natural heritage caused by economic activity, or for instance, the profitable use given by the owner to his small rural holding because of its natural landscape, etc.? On this work, we discuss about these questions with the aim to make aware of and to inform the majority of the society, – including Public Administration- , about the actual need of a deep reform on the "old-fashioned" concept of

commercial income, that it continues to be the greatest and best indicator of the statistical economics for the national states.

On this handbook, we have revised all the experimental studies carried out on the satellite accounts-system, and whose authorship owes us to United Nations, the European Union and other institutions, who are responsible for the statistical sources of the national accounts-systems. The results show us clearly that it doesn't exist a single regulation, whose contend forces a nation to present its national integrated environmental accounts inside the framework of the national standard accounts-system. The experimental methodologies applied on the environmental accounts, firstly introduced by the European Union, haven't advanced any further than the unique incorporation/aggregation of the commercial capital benefits to the income's calculation of a renewal natural resource, – for example, forestry-, as if, in fact, they would be really concrete incomes. But, what could it be our exact understanding/comprehension of the adjective “environmental”, if we take only into account for the evaluation's tasks the merchandises or goods? It was ten years since the edition by UNO of its Handbook on *Integrated Accounts System*, and even nowadays, the creation and achievement of a new equalised environmental accounts-system, which would be integrated into commercial values, is not likely to take place during the following years. However the high growth of environmental services demanded by groups of agents, it could be expected a change of the priorities from the national governments in order to invest more in the elaboration of environmental statistics, whose employment could surely improve the national income's calculation. Perhaps, we should still wait five or ten years for the introduction of the first regulation on national accounts-system by EU, which includes the methodology applied and created on the environmental accounts-system. That this event would be really true, in order to the achievement of a improved government for the Biosphere.

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