



**Task 2 Local pilot demonstration of the integrated system
Fifth training event
(final confirmation of point 9)**

Ravenna, 5-6 Luglio 2007



Project realized with the contribution of the European Commission

Point 9 “Monetary Accounts”

Monetary Accounts: What do we mean for?

- CLEAR includes a specific section of monetary accounts based on the analysis and re-classification of the official organization's budget in order to highlight expenditures addressed to environment and organization's commitments in terms of financial resources to pursue its environmental policy
- The objective is identifying expenditures, with environmental purposes, sustained or foreseen by the Organisation and their distribution along areas of jurisdiction used for classification of environmental policies and indicators
- Clear provides a transparent framework of the sustained expenses and of advantages achieved with respect to estimated costs

Methodologies: a brief review (1/2)

Statistics

SEEA - System of integrated Environmental and Economic Accounting (UN Committee of Experts on Environmental - Economic Accounting)

SERIEE - Système européen pour le rassemblement des informations économiques sur l'environnement - (Eurostat)

EPEA – Environmental Protection Expenditure Accounts (Eurostat)

NAMEA - National Accounts Matrix including Environmental Accounts (Eurostat)

Local Applications

CLEAR – City and Local Environmental Accounting and Reporting – 2003

EPEA – At Regional level (Italian ISTAT)

RAMEA – Regionalized nAMEA-type matrix (Interreg)



1. Connection with planning and management control systems

Field visits and discussion among partners showed that:

- # Identification of expenses linked with evaluation of each environmental aspect is complicated and not so useful
- # Identification of expected and sustained expenses for each activity in the environmental Program is considered useful (also if still in progress in all Developers)
- # There is the need of a deeper integration with existing economic accounting and control systems (operative and strategic control)

Proposal: deleting the identification of expenses linked with environmental aspects



2. Connection with economic Budget

Field visits and discussion among partners showed that:

- # CLEAR provides a good methodology for economic budget analysis
- # All Developers are working on connecting their system with the economic budget, even though no one has completed it yet
- # There is the need of a deep involvement of the financial department
- # Nobody yet has introduced the evaluation of the incomes into the system

Proposal: Stressing on the necessity of deep involvement of financial department

3. Estimation Models

Field visits and discussion among partners showed that:

None of the Developers has developed economic estimation models linked with the system

It would be very relevant for the cities having reliable and easily applicable methodologies to evaluate economic provisional models for most relevant policies

Proposal: Requirement to be indicated as not compulsory



4. Natural Stocks

Field visits and discussion among partners showed that:

None of the Developers has developed an economic estimation of its natural stocks

Proposal: Requirement to be indicated as not compulsory