

Towards a Holistic Approach to the measurement of Nature: Complementary Accounting Network framework for official statistics

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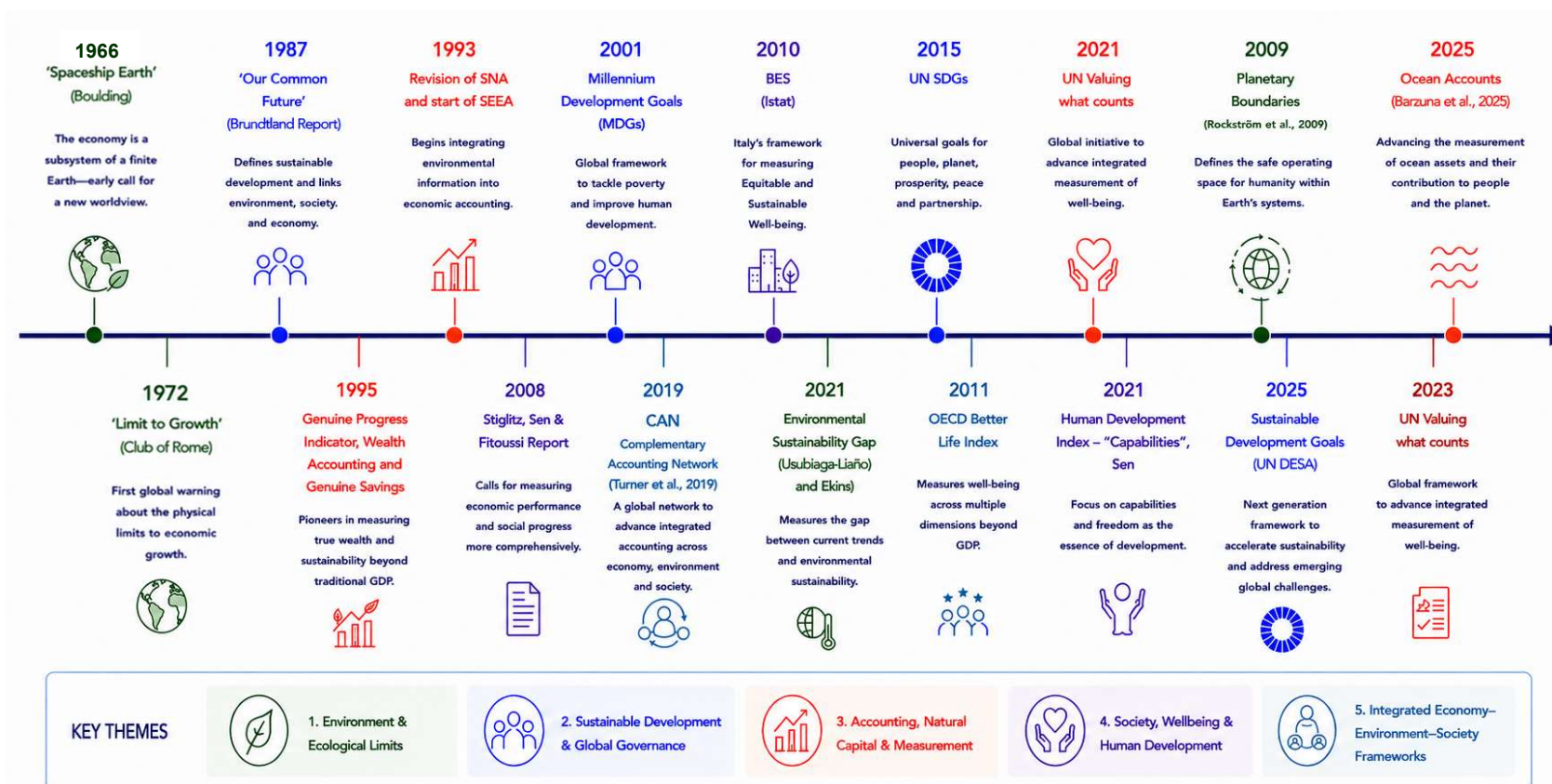
*Challenges in the Measurement of Nature in Official Statistics.
Workshop, Italian National Institute of Statistics (Istat)
Rome, Italy, 25–26 May 2026*



Progress in Natural Capital Accounting

Challenges:

1. Multiple “Genuine Progress” approaches: beyond GDP



Evolution of sustainability thinking and measurement

Progress in Natural Capital Accounting

Challenges:

2. Objective: harmonisation (?)

Shared definitions and ontology, data and standards

International standard approach SEEA EA



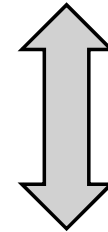
[UN et al. \(2024\)](#)

Economic:

Exchange Value vs Welfare Value

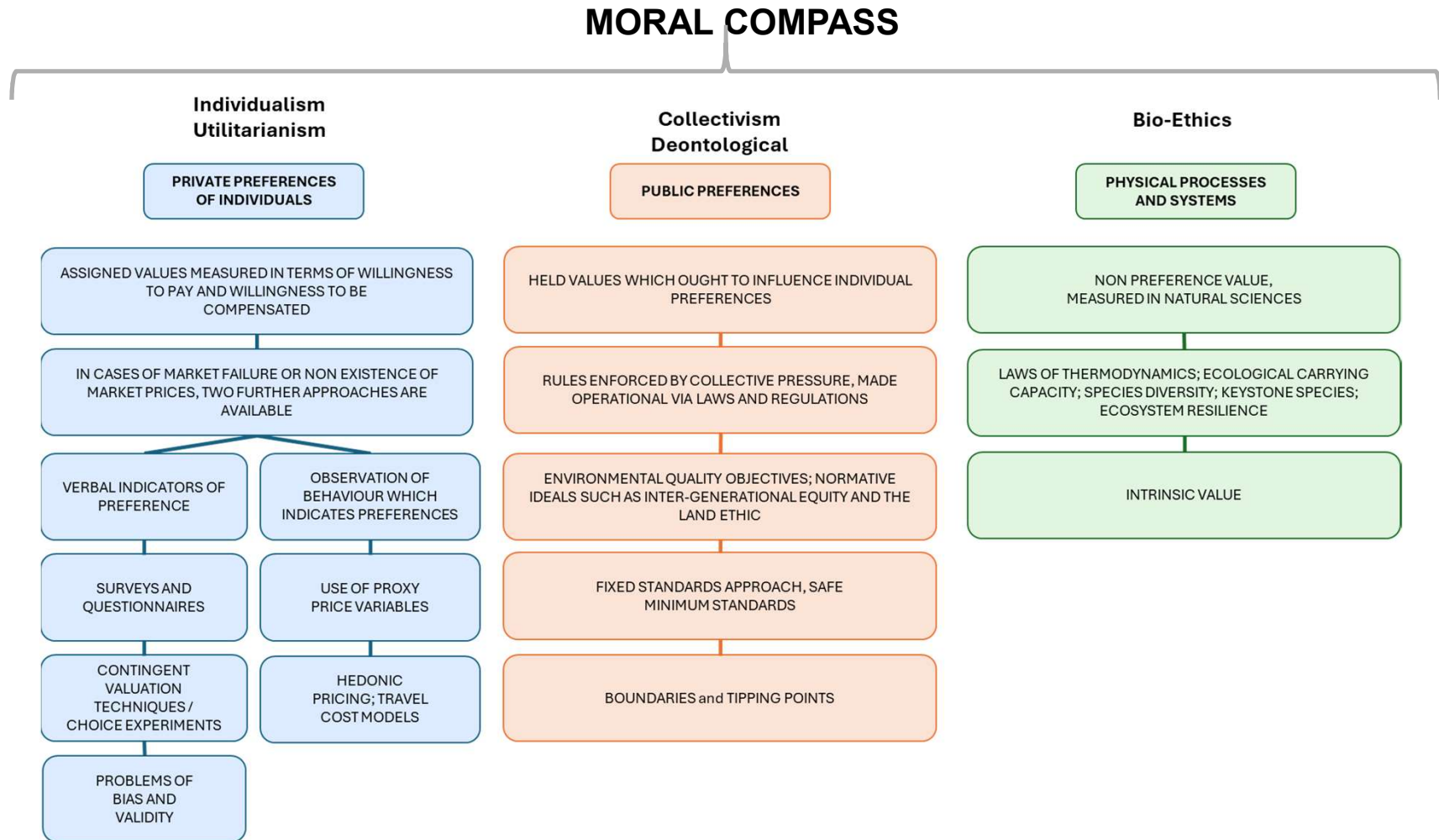
Multidisciplinary:

ecological, economic, socio-cultural values



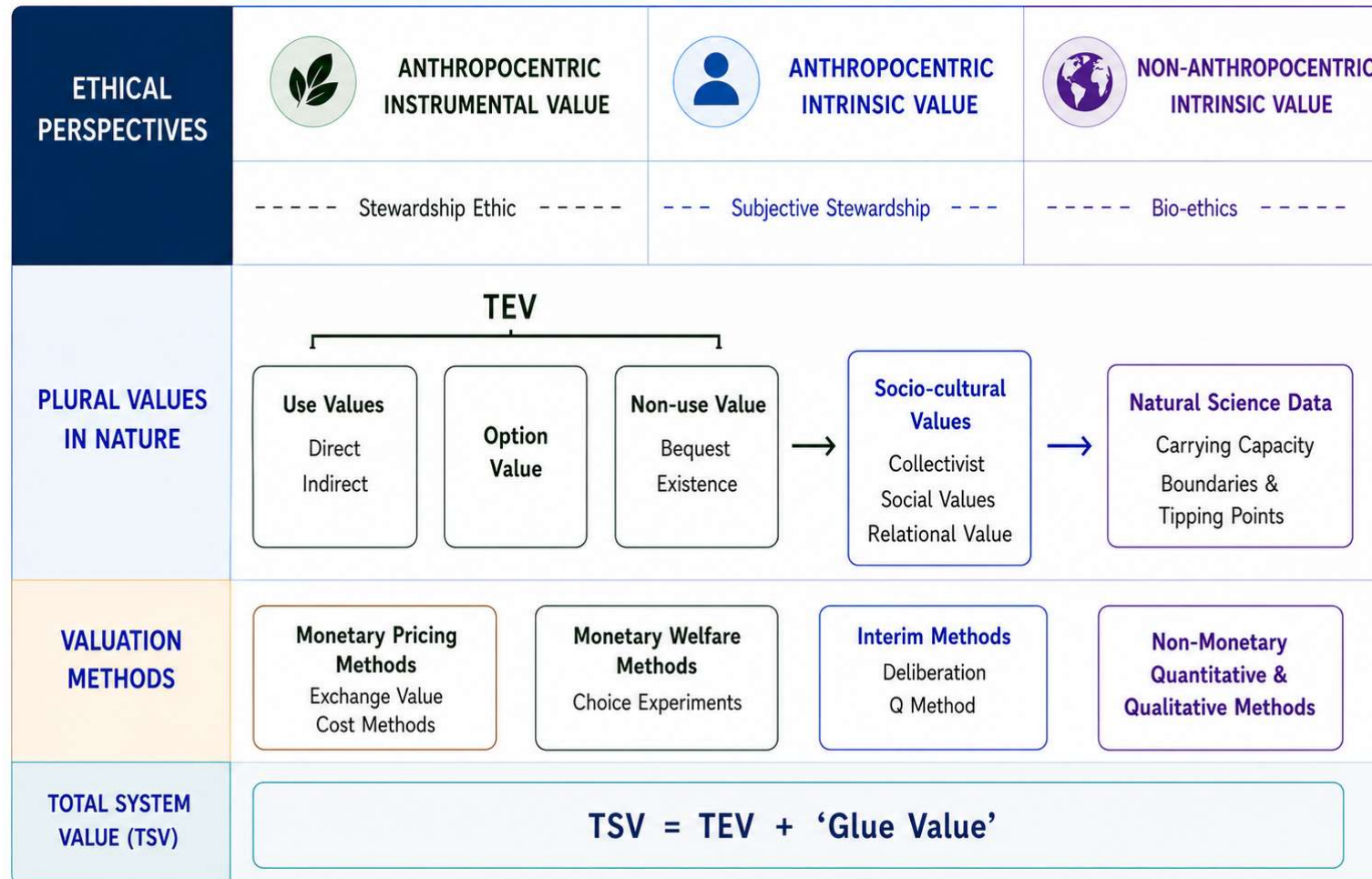
PLURAL VALUES IN NATURE

Plural environmental values



Plural environmental values

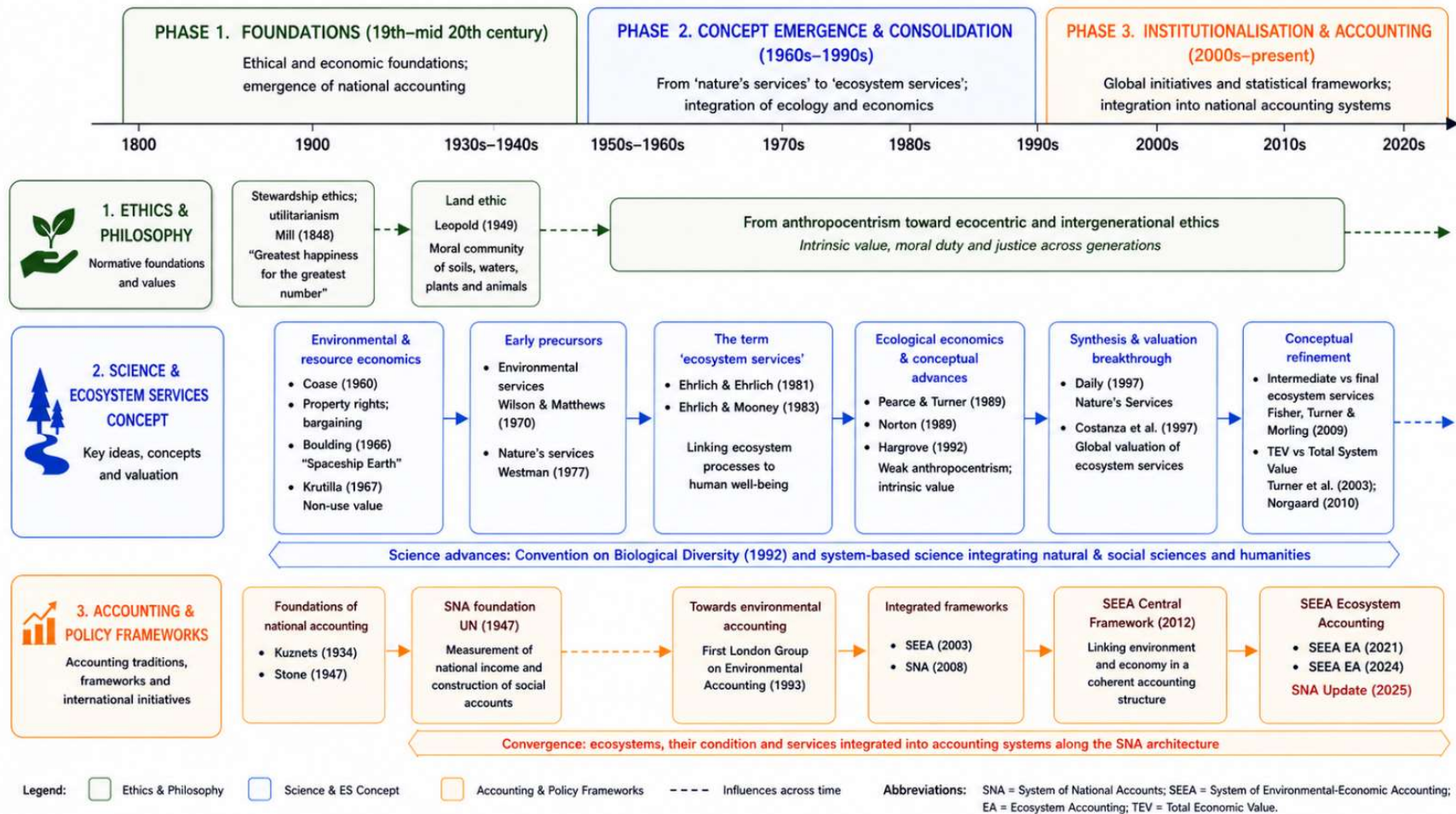
Plural values in nature: ethics and valuation methods



Note: TEV = Total Economic Value; TSV = Total System Value.

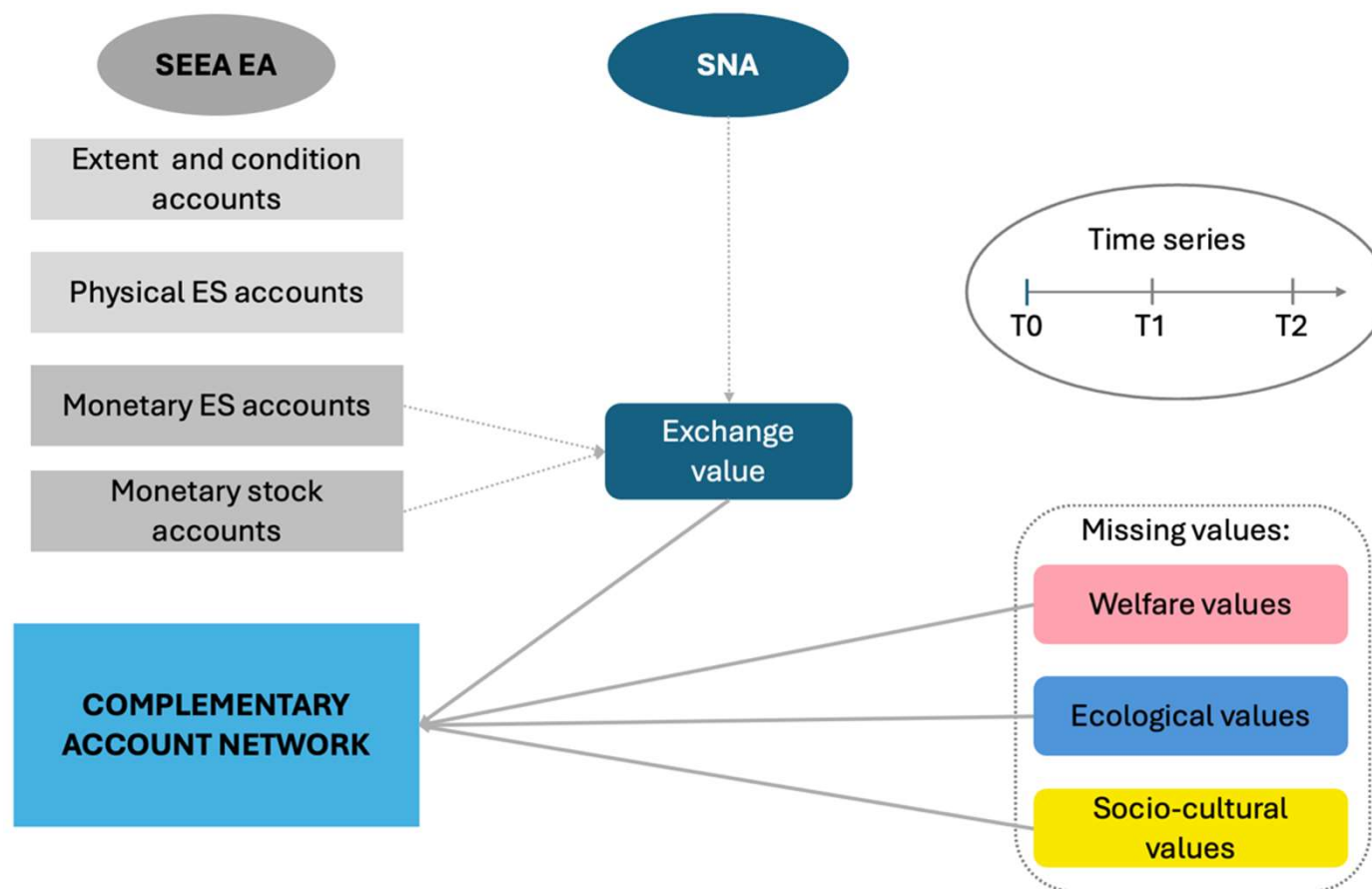
Plural value in nature: ethics and valuation methods

Underling ethics and world views



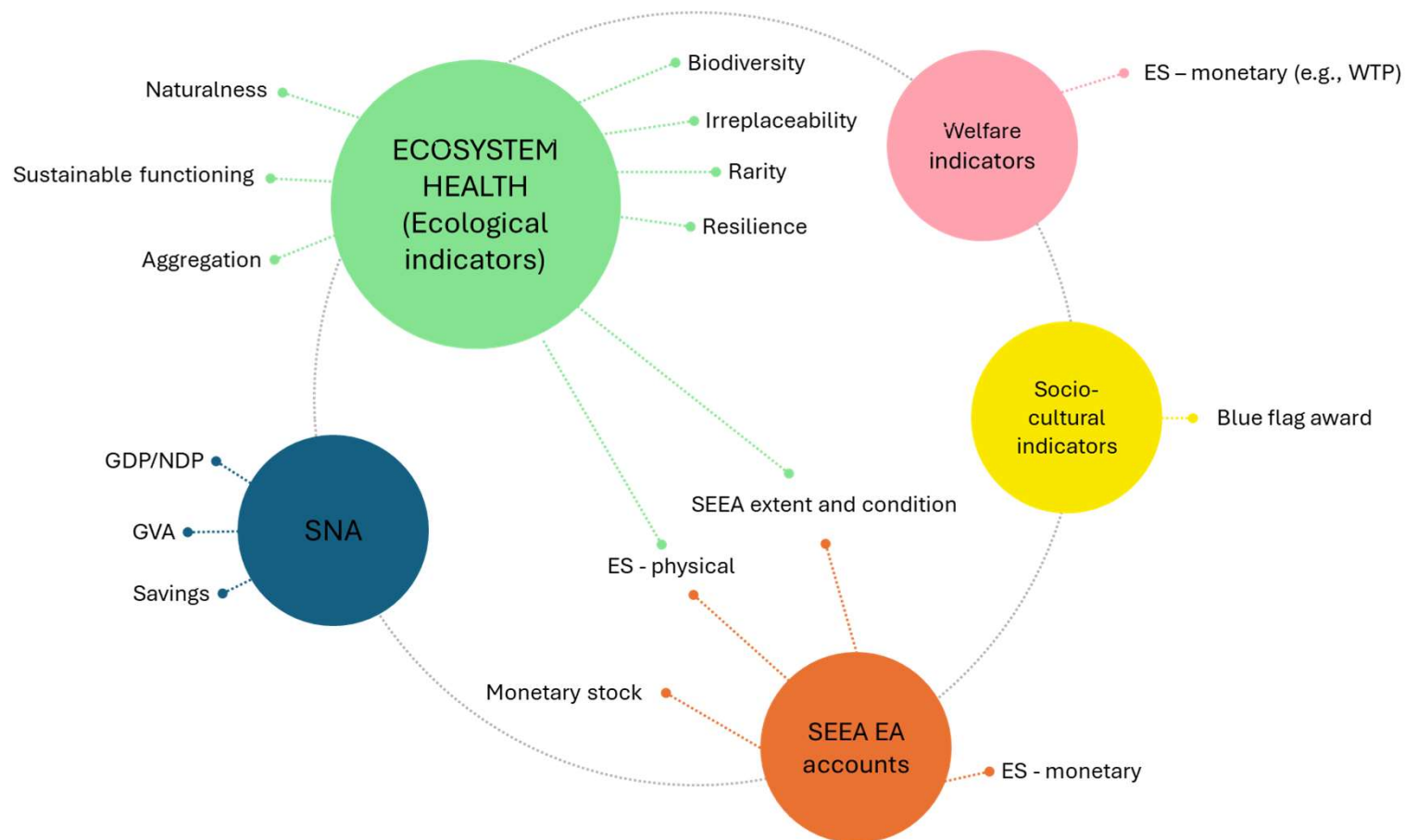
Co-evolution of environmental ethics, ecosystem services and ecosystem accounting (19th–21st century)

Complementary Accounting Network (CAN)



Complementary Accounting Network setting

Complementary Accounting Network (CAN)



Complementary Accounting Network (CAN) and information nodes

Complementary Accounting Network (CAN)

MONETARY	
<div>SNA INDICATORS (national/regional) • GDP</div>	<div>EXTENDED SNA/ SEEA-EA (national/regional) • Ecosystem Services/Monetary Accounts • Extended Genuine Savings</div>
<div>CULTURAL INDICATORS (national/regional) • Blue Flag award</div>	<div>ECOLOGICAL INDICATORS (national/regional) • SEEA EA/Physical Accounts • Sea turtle nests</div>
NON-MONETARY	

CAN matrix

attention!

attention!

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Full Length Article

Towards a holistic approach to natural capital accounting: The CAN – Complementary Accounting Network- for marine and coastal resources

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ABSTRACT

The System of National Accounts (SNA) and the System of Environmental Economic Accounting Ecosystem Accounting (SEEA EA) frameworks have advanced efforts to integrate environmental information into economic measurement. Yet both remain limited by the principle that all measures must be expressed in monetary exchange (market) value terms, thereby overlooking other forms of values (e.g. ecological, socio-cultural, welfare). To address this gap, we operationalise the Complementary Accounting Network (CAN) framework as a parallel system that combines economic, ecological, and socio-cultural indicators over a common timescale. We illustrate the CAN using marine natural capital data at national (Italy) and regional (Sardinia) scales, including the marine habitat of *Posidonia oceanica* meadows. The illustration highlights CAN's strengths in accommodating non-monetary values and complementing SEEA EA, while also identifying limitations related to data availability and indicator harmonisation. Overall, CAN promises a more inclusive approach to capturing nature-economy interactions.

Read and download the paper here:

<https://www.sciencedirect.com/science/article/pii/S2212041626000525>



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