

Global Solidarity Accountability Values for Well-being

Overview of the GSA project

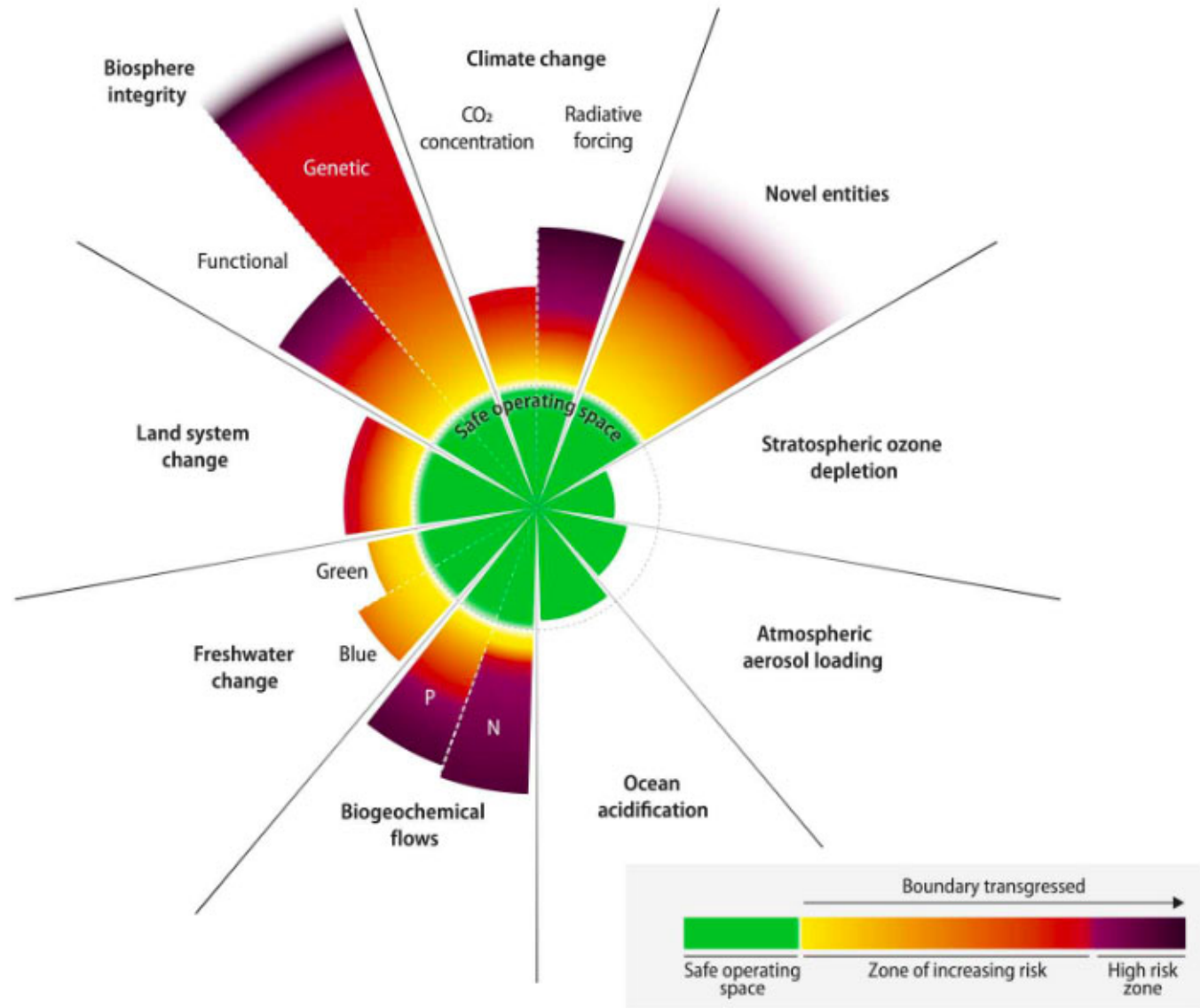
27th IEF Annual Conference

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International Environment Forum and
ebbf-Ethical Business Building the Future
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PLANETARY BOUNDARIES

The environment continues to degrade. Fresh Water is now added. The science is clear. We know what to do. The means are available.



Lack of Accountability

Implementation fails for lack of motivation

Global environmental governance is voluntary

Failure of political will

Within the framework of national sovereignty, national interests come before the common good of all

Short-term political priorities, vested interests, corruption and retaining power come first

The best efforts of some cannot overcome the neglect of others

Accountability

Accountability is a way to respond to the widespread failures in implementation and lack of political will at the national and international levels.

Accountability

The UN Secretary-General and many other actors have called for **measures of progress beyond GDP**, and this will be an important theme for public discourse in the next year of UN debate leading to the Summit of the Future (SOTF) in September 2024.

See the Secretary-General's policy brief *Valuing What Counts: Framework to Progress Beyond GDP* of May 2023.

The report of the High Level Advisory Board on Effective Multilateralism (HLAB) *A Breakthrough for People and Planet*, to which IEF members made significant inputs, calls for efforts to articulate and act on alternatives to GDP.

UN SG Confluence of Crises 2023

Seven governance human rights failures

2. Faced with poverty and hunger, we require **rights to social and economic development**. Our **economic and financial system is fundamentally wrong**, requiring a radical transformation in our global financial architecture with priority to developing countries.

UN SG *Our Common Agenda* 2021

...now is the time to correct a glaring blind spot in how we **measure economic prosperity and progress**.

...gross domestic product (GDP) fails to capture the human and environmental destruction of some business activities

...call for new measures to complement GDP

What is missing in GDP?

Development is measured in GDP, profit, return on investment, financial indicators.

These materialistic measures do not measure **well-being** and ignore ethics, values, morality and spirituality.

A new system of accounting should be founded on a **higher vision of human potential** than selfishness and greed.

Rethinking Economic Arrangements

Putting the world on more ecologically sustainable foundations requires a recasting of the global economic order. People and the planet need to be valued as explicitly today as profit and economic gain have been in the past. Basic notions of **progress, development, and prosperity** will need to be recast in far more holistic terms.

(Bahá'í International Community. One Planet, One Habitation: A Bahá'í Perspective on Recasting Humanity's Relationship with the Natural World, 1 June 2022, [Rethinking Economic Arrangements](#))

Measures beyond GDP

If humanity's relationship with the natural world is to be refashioned, notions of progress, civilization, and development will need to be redefined. Efforts in this direction, such as **budgets centered around well-being** or **indicators of progress more holistic than gross domestic product**, must be expanded and deepened, and fundamental questions interrogated further. What are the **qualities** by which a person, nation, or corporation are judged successful? For what are they commended and appreciated?

(Bahá'í International Community. One Planet, One Habitation: A Bahá'í Perspective on Recasting Humanity's Relationship with the Natural World, 1 June 2022, para. 17)

Measures beyond GDP

Crafting a **more holistic conception of progress** will require an expanded understanding of ourselves as a species, including truths about the human spirit itself. The planet, its peoples, and creatures have suffered tremendously from a **materialistic** mindset that views the individual as a purely self-interested economic unit, competing with others to accumulate an ever-greater share of the world's material resources. This caricature has largely been rejected at the level of formal theory as simplistic and crude. Many aspects of the global order still rest on these **assumptions**, however, and often reinforce and deepen them.

(Bahá'í International Community. One Planet, One Habitation: A Bahá'í Perspective on Recasting Humanity's Relationship with the Natural World, 1 June 2022, para. 20)

Well-being Indicators

There are an increasing number of international and national efforts to develop indicators of well-being beyond GDP

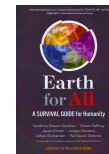
Here are a few examples

Earth4All

Earth for All: A survival guide for humanity, by Sandrine Dixson-Declève, Owen Gaffney, Jayati Ghosh, Jørgen Randers, Johan Rockström, and Per Espen Stocknes, a Report to the Club of Rome, September 2022.

Earth4All builds on the legacies of *The Limits to Growth* and the **Planetary Boundaries** frameworks. Science is at the heart of this work. It **rethinks capitalism and moves beyond GDP** for a safe, secure and prosperous future in the Anthropocene.

<https://www.earth4all.life/>



Earth4All

Are we measuring and valuing the right things?

What really matters in economic policies is well-being.

A well-being economy serves people and the planet, rather than people and planet serving the economy

Earth4All

Earth4All **well-being index**, an alternative to GDP based on:

- **Dignity**: worker disposable income
- **Nature**: climate change (global surface temperature)
- **Connection**: government services serving common good
- **Fairness**: the ratio of owner income to worker income
- **Participation**: people's observed progress (wellbeing over five years) and labor participation

Wellbeing Economic Alliance

The Wellbeing Economy Alliance (WEAll) is the leading collaboration of change-makers working together to transform the economic system.

WEAll describes the core needs for human beings as:

- **Dignity:** Everyone has enough to live in comfort, health, safety, and happiness.
- **Nature:** A restored and safe natural world for all life.
- **Connection:** A sense of belonging and institutions that serve the common good.
- **Fairness:** Justice in all its dimensions is at the heart of economic systems, and the gap between the richest and poorest is greatly reduced.
- **Participation:** Citizens are actively engaged in their communities and locally rooted economies.

WEGo

Well-being Economy Governments partnership (WEGo)

Scotland, New Zealand, Iceland, Wales and Finland

- Employ qualitative and quantitative methods to find appropriate indicators for the **well-being priorities**, noting that often, well-being priorities will be multi-dimensional or subjective.
- Support local data generation and **community engagement** in the selection of indicators, making clear that community members will be involved in the monitoring and evaluation of policies.
- Identify intuitive indicators that can be **easily understood** by a general audience.
- Prioritise indicators that directly connect with desired **outcomes**

National Wellbeing Indicators

Bhutan Gross National Happiness

**Aotearoa New Zealand Wellbeing Indicators –
Embracing Indigenous Perspectives of Wellbeing ↓**

Wellbeing in Vanuatu

Iceland Well-being Indicators

Wales National Wellbeing Indicators

Scotland Humankind Index



Global Solidarity Accounting

A new concept of **global solidarity accounts** relevant to human and natural well-being has been developed by two Bahá'í-inspired organizations, International Environment Forum and ebbf-Ethical Business Building the Future, using relevant science-based non-financial units of account.

See <https://iefworld.org/accountability>

The approach aims to provide alternatives to the present economic paradigm and financial system which values only monetary wealth with GDP, using direct measures of global solidarity

Global Solidarity Accounting

- such accounts internalise what are now treated as environmental and social externalities
- could lead to global taxes or fines on damaging activities
- support payments for social contributions and environmental regeneration in the common interest
- aim for human and natural well-being and sustainable development

Global Solidarity Accounting

Nine initial indicator forms of **capital** for both the planetary environmental boundaries of the global commons and the minimum social and economic standards for the common wellbeing of all humanity.

- **Environmental** accounts: Carbon (energy), biodiversity, pollution
- **Individual basic needs** accounts (eliminating poverty): minimum needs for shelter, security, water and sanitation, energy; food; health
- **Social** accounts: work/employment; knowledge and education; spiritual capital and values

Global Solidarity Accounting: Environment

Every system requires **energy** to function, whether for all living things or for human society and the economy. This comes largely from the sun, both photosynthesis and fossil fuels with **carbon** as the capital, leading to carbon accounts for release and sequestration.

Global Solidarity Accounting: Environment

The living Earth system and its **biodiversity** provide essential ecosystem services upon which all life depends. We are causing the sixth mass extinction and a probable collapse of our food systems. Biodiversity and **ecosystem services** accounting should measure how well we are halting the damage, reversing the harm done, and restoring a productive and sustainable Earth system.

Global Solidarity Accounting: Environment

Pollution and **wastes** have become another existential threat to our future. We have invented millions of new **chemical** compounds and materials like **plastics** with no real thought to their environmental impact. Accounting for the major pollutants and wastes, and their reduction and elimination, would make it possible to hold the originators of such foreign materials responsible for their impacts.

Global Solidarity Accounting: Well-being

Eliminating **poverty** is essential, ensuring that every human being has adequate shelter, clean water and sanitation, a source of energy, and other **basic needs** met. These can be measured directly.

Global Solidarity Accounting: Well-being

A set of **food** accounts would include the planetary capacity to **produce** all the food we need and its sustainability, the **distribution** of that food so that everyone has enough all the time for complete **food security**, and the nutritional value of that food so that there are no **health** impacts from dietary insufficiency. Accounts could also look at the social dimension of food production and the important role of the farmer in society, ensuring an adequate income.

Global Solidarity Accounting: Well-being

A set of **health** indicators would show good health allowing each individual to fulfil their potential, enjoy well-being, live a productive life contributing to society, and reach the end of life with minimum suffering.

Global Solidarity Accounting: Social

Accounts for **work** or **service** would reach far beyond paid employment to include all forms of social contribution, including subsistence activities outside the economy, child care and home-keeping, and many other **social services**. The goal would be to ensure that everyone has a form of service throughout their lifetime in keeping with their abilities.

Global Solidarity Accounting: Social

Accounts for **knowledge** in all its forms, including **science, culture, art, information**, and all other products of our intelligence, can measure how well this is created, archived, accessed, used, and maintained for future generations. This includes **education** through which this is transmitted, and hopefully preserved and increased, from generation to generation.

Global Solidarity Accounting: Social

The most basic level of a system is the rules and laws by which it operates, the **values** that underlie the system and define its purpose. This includes our higher human **spiritual purpose**, both individual and collective, with moral principles and rules to achieve our common social good. Accounting in this area would measure what constructive values are adopted and how well they are implemented.

Global Solidarity Accountability

The resulting conceptual framework for human and environmental well-being can have a number of functions.

For an **individual**, it can help everyone to bring themselves to account each day, asking how they are living their responsibility to the whole human family, and what they can do to be of service, while acquiring spiritual qualities.

Global Solidarity Accountability

It can support **communities** in reading their local reality within the global context, and in consulting on what might be the immediate local needs and possibility for social actions to meet those needs.

Global Solidarity Accountability

It can provide the basis for **government** accountability, and how well it is delivering on its responsibility for the common good of all in its area of responsibility.

For other **institutions**, including in the economy and business, it can underline the importance of every institution to consider how it is contributing in some way to human and environmental well-being, as an essential purpose above and beyond profit.

Global Solidarity Accountability

At the global level, it should become a tool to address **inequalities** within and between countries, highlighting progress towards justice and equity for all, including everyone.

This can contribute to the beyond GDP discourse at the **UN Summit of the Future** in 2024.

Community Solidarity Accountability

The approach can be scaled down to the **community** level through conversations on global solidarity for sustainability, to read the local reality and undertake **social actions** within a global context.

The project demonstrated the power of this Bahá'í-inspired vision of the multiple dimensions of well-being to resonate with people and to inspire consultation about their local relevance.

Community Solidarity Accountability

The concepts need to be simple enough to be understood by all, appear logical and reasonable, to make sense. They should have the potential to be scientifically supported, but also to express an emotional connection and to reflect our higher **spiritual purpose**, both to refine our characters individually and to contribute to an ever-advancing civilisation.

Community Solidarity Accountability

They enable reading the local reality in new ways, identifying practical **social actions** to build stronger communities. Thinking of accountability in this way can provide a framework for many efforts to improve well-being responding to local needs, priorities and capacities.

The case studies in the presentations that follow illustrate what we have learned.

Going forward

- develop **tools** for reading local realities and the relevant values
- make the results available to encourage meaningful conversations and to support **public discourse** about positive ways forward at a time when people are negative, depressed and have lost hope
- contribute to global efforts at the United Nations and elsewhere to replace the reliance on materialistic financial measures of development like GDP, and to focus on **human and environmental well-being**
- the unique value added of this contribution will be the spiritual dimension that reflects the **Bahá'í vision and values** of the society to emerge from the present chaos and confusion

For further information on GSA

- Webinar summary for the Eco-Social Summit 30 June 2022 (10 minutes): <https://www.youtube.com/watch?v=Hbnpzl3jnbs>
- Working paper: https://iefworld.org/ddahl_accounting
- Video recording of the associated event on Global Systems Accounting at the Stockholm+50 International Meeting on 3 June 2022
<https://wilmetteinstitute.org/global-systems-accounting-beyond-economics/>
- Webinar presentation by Arthur Dahl on 8 December 2021 for ebbf (40 minutes) <https://www.youtube.com/watch?v=VWUFwHH0uX0>
- Beyond GDP Examples <https://iefworld.org/beyondGDPexamples>