

Abstract

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The System of Community Accounts: The Newfoundland and Labrador Application

Professor Douglas May, Memorial University and Mr. Alton Hollett, Director, Newfoundland and Labrador Statistics Agency.

In 1998, the Government of Newfoundland and Labrador's **Strategic Social Plan** outlined a comprehensive social vision for the Province, its regions and its people. In response to the Plan's call for a "social audit" to document and account for progress or retreat from its goals, the Newfoundland and Labrador Statistics Agency in partnership with Memorial University developed the **System of Community Accounts**.

Over the last decade the concepts and accounting framework of the Community Accounts have been increasingly implemented in other Canadian provinces with international interest mounting in recent years. In 2004, the Community Accounts team was invited to work with the Government of Nova Scotia to assist it in implementing the System of Community Accounts.

The proposed paper outlines the successes, failures and on-going challenges of attempting to provide "macro" indicators for use by a variety of groups and levels of government where the term macro implies everything from small "outposts" (rural hamlets) to sub-divided nations. A fundamental question explored in the paper is: what level of administrative aggregation is appropriate?

Today, it is widely held (or increasingly accepted) that a composite "well-being" indicator is a practical alternative or replacement to GDP. Our paper proposes a framework in which the two concepts are seen as complimentary rather than exchangeable. Moreover, we suggest that well-being is multi-dimensional and encompasses not only economic components, but incorporates social and environmental elements as well. Furthermore, we maintain that the perspectives on well-being include not only the aggregation at the individual level of well-being but also integrate notions of community and societal well-being.

As suggested by the title of our paper, we argue for a conceptual and an accounting framework that guides our understanding of well-being at both the micro and macro levels and permits us to consider (or alternate-two understandings in one sentence) and

explore determinant relationships that are required to guide policy and program development as well as individual and community action.

The paper provides a comprehensive articulation of the existing conceptual and accounting framework as well as initiatives emerging at www.communityaccounts.ca. In conjunction with the paper, the presentation will illustrate the concepts in action and relate the experiences of those which have often been used to guide its development-individual users. The paper will be of interest to social accountants, inter-disciplinary analysts and social and environmental activists.

Contact: Professor Douglas May, Department of Economics Memorial University, St. John's, NL, Canada

dmay@mun.ca
709 727-2736