



Center for Urban Affairs
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An Accounting System Designed To Monitor
The Environments We Invest In For Labelled People

An environmental accounting system can best be understood by making a comparison with several other more common types of accounting. A line item budget, for example, identifies the specific objects on which money is directly spent - personnel, office equipment, or paper clips. A program budget, beginning with a mission statement about a particular goal, groups together the line items that comprise a program intended to meet that goal. A performance budget organizes the expenditures for a "particular service in a way that would give some insight into the efficiency with which that service is provided.

Each of these serves a useful purpose, but none provides the information needed by policymakers and citizens who are concerned about the overall environment created by the interlocking complex of programs that define the world of the people dependent on those programs. As the density of these programs increases, they begin to replace the natural community environment with a world of their own. This "world" is a new environment that is usually more than and different from the sum of its program parts. It often becomes the primary system of incentives and barriers shaping the behavior of labelled people and the basic nature of their relationships. Especially effected are the most vulnerable people whose lives are most likely to be a "world" composed of programs.

In the extreme, this dense programmatic environment can become a system creating dependency and isolation for the people living in it. Today these problems of dependence and isolation are widely recognized as common problems for highly vulnerable people. Policymakers and concerned citizens, however, have not had a tool that would allow them to assess the degree to which agency budgets are contributing to, or moving away from, support of these negative environments. An environmental accounting system is such a tool.

In order to create this tool, it is necessary to recognize that every budget is actually a set of choices emphasizing one value rather than another. An environmental accounting system would make visible the values implicit in budget making by revealing the degree to which current budgets invest in, or move away from, environments that create isolation and dependence.

We believe there is now substantial evidence demonstrating that dependence and isolation are created by environments that are

aggregates of the following:

1. Inadequate income
2. Overmedicalization
3. Dominance by "experts" and professionals
4. Relationships in which there is always at least one paid participant
5. Living and working places with more than one labelled person
6. Deficiency orientation

Let us be clear that disabled people, like everyone else, obviously need periodic access to therapy or professional and medical care- The danger, however, is that these forms of service will become, together with paid relationships and labelled group places, the primary living environment. It is important, therefore, to recognize that there are alternative choices to be made in each of- -• these cases so that we can measure the nature of the budget choices that are occurring. To this end, an environmental accounting system would measure these fiscal choices along the following continua:

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|----|---------------------------------------|----------------------------|
| 1. | Services | Income |
| 2. | Medical services..... | Non-medical care |
| 3. | Professional services..... | Lay services |
| 4. | Paid relationships | Community relationships |
| 5. | Labelled group homes and work | Independent homes and work |
| 6 | . Deficiency /needs-oriented..... | Capacity-oriented services |

Each dollar expended should be allocated within the appropriate continua. This would also allow per capita measures of the aggregate expenditures per labelled person.

We recognize that this is a very general description. Those who would like to discuss developing an environmental accounting system may contact us at the following address:

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