DOUGHNUTS & PIES: ADVANCING THRESHOLDS & ALLOCATIONS TO ACHIEVE SUSTAINABILITY
5/16

On 31 January 2018 at the Dutch Federation of Accountants in Amsterdam, Reporting 3.0 convened the kickoff meeting of the Global Thresholds & Allocations Council (GTAC), a governance body tasked with vetting and validating thresholds (the ecological ceilings & social foundations of Kate Raworth’s Doughnut Economics) and allocations (or fair share “slices of the pie” of resources). Bill Baue presented the below abstract of his comments delivered in the ‘GTAC Overview & Review’ session.

Bill Baue
Senior Director, Reporting 3.0 Co-Founder, Sustainability Context Group

I remember sitting with Allen White and Mark McElroy after a symposium Mark gave on Context Based Sustainability (CBS) at the Tellus Institute about a half decade ago, wondering how to remedy the glacial uptake of what we affectionately called the “Susty Context” Principle, and its implementation framework CBS. (More recently, a Danish study on 40k sustainability reports issued since 2000 quantified this “Context Gap” at 95% of reports failing to implement SustyContext -- and 99.7% of reporting companies failing
to apply SustyContext to their strategy & innovation). Allen proposed that we likely need a global body to provide guidance and impetus for implementing SustyContext and CBS by vetting and validating thresholds and allocation methods. This idea took a step forward in the chapter on SustyContext I authored in the 2015 UNEP Raising the Bar Report that contained two key recommendations pertaining to Sustainability Context and CBS:

- All companies should apply a context-based approach to sustainability reporting, allocating their fair share impacts on common capital resources within the thresholds of their carrying capacities;

- Multilateral organizations should collaborate to create a global governance body of scientists, academics, business practitioners, NGOs and other stakeholders to provide guidance on methodologies for determining ecological (and social) thresholds, as well as guidance on approaches to allocations, all of which are broadly applicable to the business level.

Essentially, GTAC breathes life into UNEP’s second recommendation. In this session, we will lay out the GTAC Definitions of Thresholds & Allocations, Vision & Mission, Composition & Activities, and Governance & Funding, as articulated in the GTAC Concept Note.

— Abstract of presentation from the Reporting 3.0 Global Thresholds & Allocations Council Meeting at the Royal Dutch Federation of Accountants in Amsterdam on 31 January 2018.