

Accounting for Good

tech for creating resilient communities & ending money



Hi! I'm pospi.

@pospigos

<http://pospi.spadgos.com>

Related P2P Foundation report: "
[Peer-to-peer Accounting for Planetary Survival](#)"



Proposing a **general rule**:

When a group of people becomes able to move each other's resources around, assistance in coordinating those resources becomes necessary.

milk
sugar
bread
tea
fruit

Doctor's Appointment
Tuesday 2.30pm



Mom

Kally

Christopher

Dad

Zoe

KITCHEN

Daily

wash dishes,
draining board,
around the sink,
counter tops &
stove top

Weekend

clean microwave
clean oven door,
refridgerator and
front of cabinets

LIVING ROOM

Daily

straighten couches,
toys, shoes & coats
keep stairs clear
check and take out
trash & recycling

Weekend

wipe out trash can
& recycle bin
sanitize door knobs,
light switches,
phone & stair rail

DINING ROOM

Daily

dry/put away dishes
wash table & chairs
clear floor of food

Weekend

dust & organize
craft/game shelves
wipe walls & radiator

BATHROOM

Daily

straighten towels
keep clothes, toys
towels off the floor
wipe the sink after
brushing teeth
keep toilet paper
stocked

Weekend

scrub toilets, sinks,
floors & heaters
mirrors, walls,
tub, shower,

FLOORS

Daily

sweep downstairs
floors & water the
garden or shovel
the snowy walkway

Weekend

shake out the floor
mats, sweep stairs,
mop living room,
dining room and
kitchen & weed
the garden





House Maintenance

[The Rehkempers](#)[Org Visible](#)

To Do - General

Buy Dehumidifier for basement



Hang up pictures



Install Wifi



Buy freezer



Buy dryer



Get Chimney Swept



Quarter round on stair landing

To Do - Living & Dining

Refinish/paint side and sofa tables



Upholster coffee table



Recover dining room chair seats



Paint dining room



Paint living room



Add a card...

To Do - Kitchen

Replace kitchen faucet



Shelf paper in cabinets and pantries



Back door insulation



Remove kitchen fluorescent light



Add curtains under desk

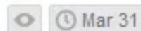


Organize kitchen storage under desk

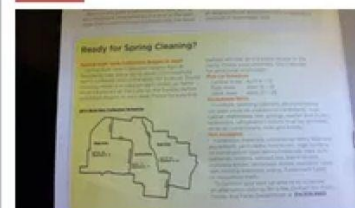


To Do - Outside

Rake leaves for leaf pickup day



Mar 31



Put out carpet and padding for pickup



Apr 7



1



See if side door light fixture needs new bulb



Get clothesline for yard





ShipERP: Create Shipment

Execute
 Track Shipment
 Cancel Shipment
 Reports
 Change HU
 Manual Shipment
 Trailer Management

External HU 4561 Shop Rates
 HuCnt 1 Pkg 1 of 1 ☐ Auto Rate Shop ☐ Auto Ship

Sold To Ship From Ship To

Small Parcel FedEx Contents Previous Shipment

Name ATLANTA COMPANY
 Attention ATTN JOHN DOE
 Addr 1 2345 GLENLAKE PKWY
 Addr 2
 City ATLANTA State/Prov GA
 Postal code 30328-3447 Country US
 Phone/Fax 999-999-9999 / 999-999-9999
 Customer # 0000003250

Address Validation

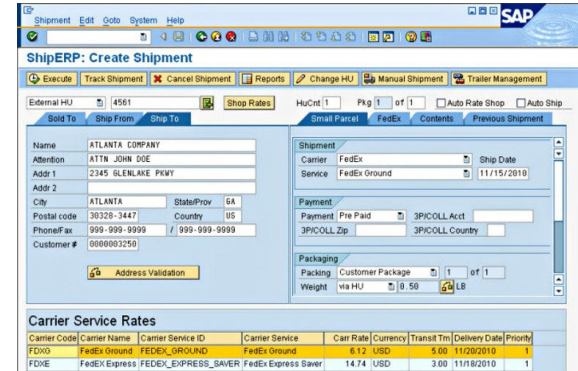
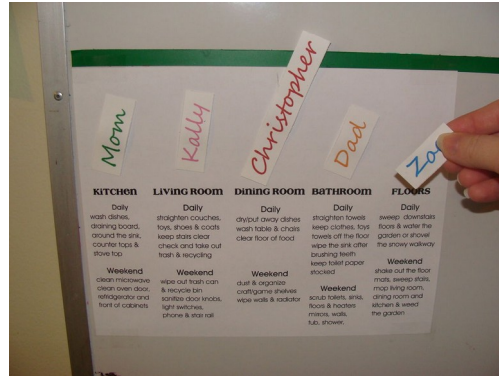
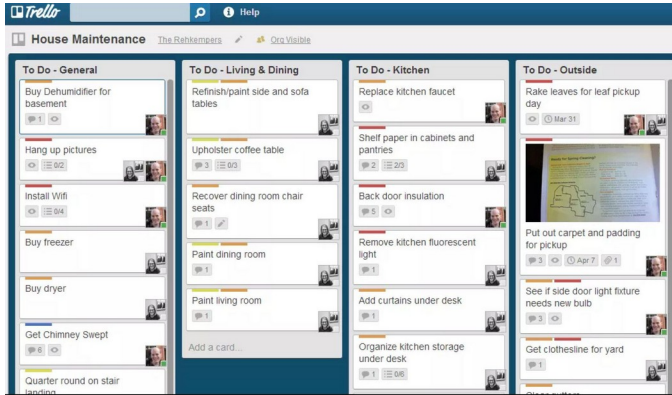
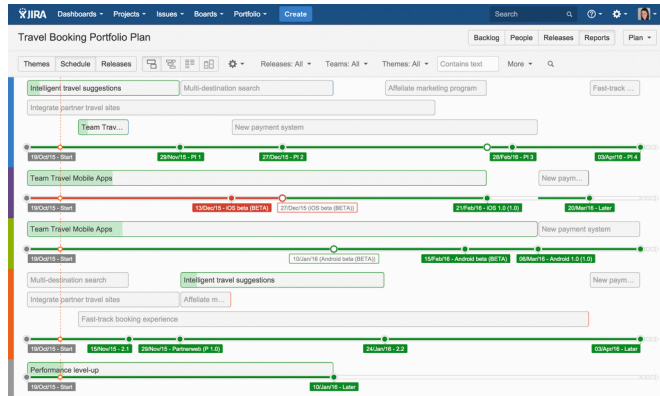
Shipment
 Carrier FedEx Ship Date
 Service FedEx Ground 11/15/2010

Payment
 Payment Pre Paid 3P/COLL Acct
 3P/COLL Zip 3P/COLL Country

Packaging
 Packing Customer Package 1 of 1
 Weight via HU 0.50 LB

Carrier Service Rates

| Carrier Code | Carrier Name | Carrier Service ID | Carrier Service | Carr Rate | Currency | Transit Tm | Delivery Date | Priority |
|--------------|---------------|---------------------|---------------------|-----------|----------|------------|---------------|----------|
| FDXG | FedEx Ground | FEDEX_GROUND | FedEx Ground | 6.12 | USD | 5.00 | 11/20/2010 | 1 |
| FDXE | FedEx Express | FEDEX_EXPRESS_SAVER | FedEx Express Saver | 14.74 | USD | 3.00 | 11/18/2010 | 1 |



These are all technologies.

Proposing another **general rule**:

The better a group is at coordinating resource use,
the more they outperform other groups.

Edit Invoice INVOICE-Shopify-20161024

Awaiting Approval [Email](#) [Print PDF](#) [Invoice Options](#)

| | | | | | |
|--------------------------|-------------|-------------|-------------------------|-----------|----------|
| To | Date | Due Date | Invoice # | Reference | Branding |
| Daily Sales from Shopify | 25 Oct 2016 | 25 Oct 2016 | INVOICE-Shopify-2016102 | | Standard |

USD United States Dollar 1 SGD = 0.718014 USD (25 Oct 2016) [Exchange Rates](#)

Amounts are Tax Exclusive

| Item | Description | Qty | Unit Price | Disc % | Account | Tax Rate |
|------|------------------------------|------|------------|--------|-------------|------------------------------|
| | Sales with Sales Tax (15.0%) | 1.00 | 12.00 | | 200 - Sales | Gherry's Dev Sales Tax (15%) |
| | Sales with Tax Exempt (0.0%) | 1.00 | 750.00 | | 200 - Sales | Tax Exempt (0%) |

[Add a new line](#)

[Save](#)



MORRISONS
Fresh choice for you

Wm MORRISON
Supermarkets plc B03 7DL
Woking
Manager : Lee King
Telephone : 01483 755552
Vat Number : 343475355

Savers Stamps
Pick up a Card and Start
Saving for Christmas Today

DATE: 19/06/2008 TIME: 17:54
TILL: 0019 NO: 01989232
You were served by: JENI

| DESCRIPTION | £ |
|----------------------|--------------|
| M' FRESH SEA BREAM | 2.88 D |
| M' SIDE OF SALMON | 3.08 D |
| M' KIPPER FILLETS | 0.58 D |
| M' PORK LEG STEAK | 2.93 D |
| M' BROCCOLI | 0.54 D |
| 0.270kg @ £1.99/kg | 1.39 D |
| M' BABYLEAF AND HERB | 0.99 D |
| M' RED GRAPES | 2.59 D |
| 0.650kg @ £3.98/kg | 0.99 D |
| M' BEST POTATOES | 1.34 D |
| HORLICKS | 5.98 B |
| DUREX EXTRA SAFE | 1.29 D |
| M' TRIM BEANS | 1.88 D |
| M' STRAWBERRIES | 1.89 D |
| TETLEY TEA BAGS | 0.99 D |
| M' VALUE ONIONS | 0.56 D |
| M' DOUBLE CREAM | 0.94 D |
| M' ENGLISH BUTTER | 0.94 D |
| *M' BUTTER Offer | -0.08 |
| M' RASPBERRIES | 1.98 D |
| NIVEA FOR MEN | 2.59 A |
| M' LOOSE LEMONS | 0.28 D |
| Items Sold: 20 | TOTAL £35.54 |
| | CASH £40.00 |

Coles Supermarkets Australia Pty Ltd
Tax Invoice ABN: 45 004 189 706

coles

Store:
Store Manager:
Phone:
By: Assisted Checkout
Receipt: 7327
Time:

LA SOFT DRINK 30PACK 59.69
SPRING WATER 24PACK 9.55
FRUIT SCROLL L TEACH 8.00
4.00 EACH
ALL BUTTE TEACH 1.10
ECLAIR TEACH 1.65

Items: \$79.99
\$10 off \$10.00
IN TOTAL \$69.99
COLES \$6.40

13081338 VIC AU NR380
MASTERCARD
ANZ Bank
A0000000041010
AUDE 69.99
(00)APPROVED

\$10.00

ice as flybuys
red. Please refer
details.

BETTER BANKING

Feeling lost? Let us help. 0845 45

My Accounts

| | | |
|---|---|--|
| Current Account £1,325.64 | Savings Account £4,726.21 | Credit Card - £841.92 |
| <ul style="list-style-type: none">Bank Transfer 2 days ago £895.00Amazon UK 4 days ago -£122.45Spotify 5 days ago -£9.99 Account Overview | <ul style="list-style-type: none">Bank Transfer 1 week ago £895.00Interest 3 weeks ago £5.66Bank Transfer 2 months ago £200.00 Account Overview | <ul style="list-style-type: none">Vue Cinema 2 days agoPaypal 4 days agoiTunes 5 days ago Account Overview |

Quick Transfer

I want to transfer...

From this account...

To this account...

[Legal Info](#) | [Security](#) | [Accessibility](#)



ShipERP: Create Shipment

Execute
 Track Shipment
 Cancel Shipment
 Reports
 Change HU
 Manual Shipment
 Trailer Management

External HU Shop Rates
 HuCnt Pkg of
☐ Auto Rate Shop ☐ Auto Ship

Sold To Ship From Ship To

Small Parcel FedEx Contents Previous Shipment

Name ATLANTA COMPANY
 Attention ATTN JOHN DOE
 Addr 1 2345 GLENLAKE PKWY
 Addr 2
 City ATLANTA State/Prov GA
 Postal code 30328-3447 Country US
 Phone/Fax 999-999-9999 / 999-999-9999
 Customer # 0000003250

Address Validation

Shipment

Carrier FedEx Ship Date
 Service FedEx Ground 11/15/2010

Payment

Payment Pre Paid 3P/COLL Acct
 3P/COLL Zip 3P/COLL Country

Packaging

Packing Customer Package 1 of 1
 Weight via HU 0.50 LB

Carrier Service Rates

| Carrier Code | Carrier Name | Carrier Service ID | Carrier Service | Carr Rate | Currency | Transit Tm | Delivery Date | Priority |
|--------------|---------------|---------------------|---------------------|-----------|----------|------------|---------------|----------|
| FDXG | FedEx Ground | FEDEX_GROUND | FedEx Ground | 6.12 | USD | 5.00 | 11/20/2010 | 1 |
| FDXE | FedEx Express | FEDEX_EXPRESS_SAVER | FedEx Express Saver | 14.74 | USD | 3.00 | 11/18/2010 | 1 |

milk
sugar
bread
tea
fruit

Doctor's Appointment
Tuesday 2.30pm



Fundamental goal

Tech needs to be simple.

Upgrading our language for better resource management

Fixing our planet means restoring the depth once lost from our communication.

**Username** **@Username** Portland, OR

Founder & Visual Designer

<http://twitter.com> Following

Tweet to @Username

Tweets

Favorites

Following ▾

Followers ▾

Lists ▾

**Username** Username

Stop working and save right now!

7 Jun

**Username** Username

"The life of a designer is a life of fight against the ugliness." - Massimo Vignelli

7 Jun

**Username** Username

Great design should be shared. #design

7 Jun

**Username** UsernameHow Bad Do You Want Success? bit.ly/mSQcKT

7 Jun

**Username** Username

Keyboard navigation should be intuitive.

7 Jun

**Username** UsernameSit back, relax and let yourself go: bitly.com/mqTFsU

6 Jun

**Username** Username@Twitter Seen this photography yet? bit.ly/nvtbB4

6 Jun

**Username** Username

Do your users a favor and add keyboard navigation.

6 Jun

**Anotheruser** Anotheruser  by UsernameStructured German Poster Design by Wim Crouwel
ds.pn/image/9168/

3 Jun

 About @Username

4,309

Tweets

240



Following

4,735

Followers

316

Listed

Recent Images · [view all](#)Similar to you · [view all](#) **SimilarUser** Similar User
Producer, Director & Designer **Anotheruser** Another User
Writer, Singer & Songwriter **Twitter** Twitter 
Always wondering what's happening.Following · [view all](#)[About](#) [Help](#) [Blog](#) [Mobile](#) [Status](#) [Jobs](#) [Terms](#) [Privacy](#)
[Shortcuts](#) [Advertisers](#) [Businesses](#) [Media](#) [Developers](#)
[Resources](#) © 2011 Twitter

How to define 'outperform'?

The goal is:

- **Have confidence that the choices you make create the best possible outcomes for** the long-term joy and survival of **yourself and all others.**
- Never do accounting again, have it done for you;
- Never do compliance again, have it emerge from the way you do accounting;
- ...and in the process, **prove that your choices create such outcomes** and nurture a deep understanding of the consequences of your actions in the world.



dollars



hours

bitcoins



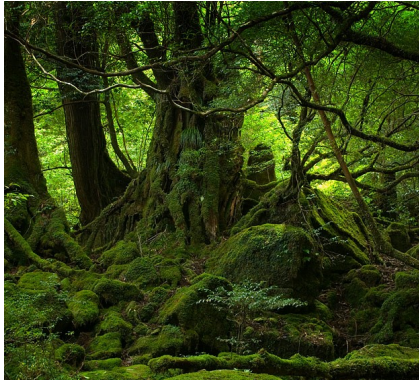
Accounting is a
language
for resource
management.

hectares?
trees?
species?
catchments?



items

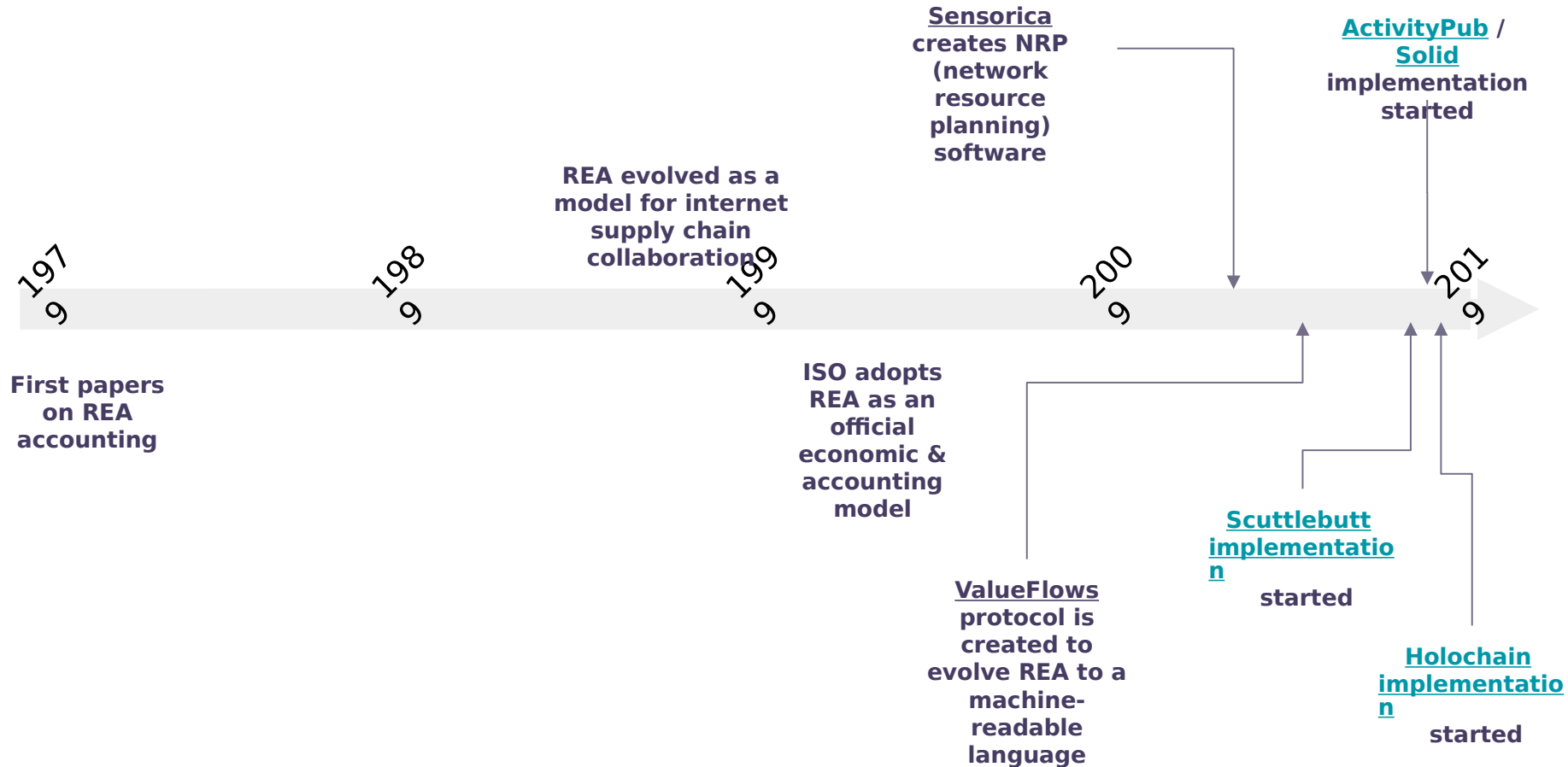
kilograms

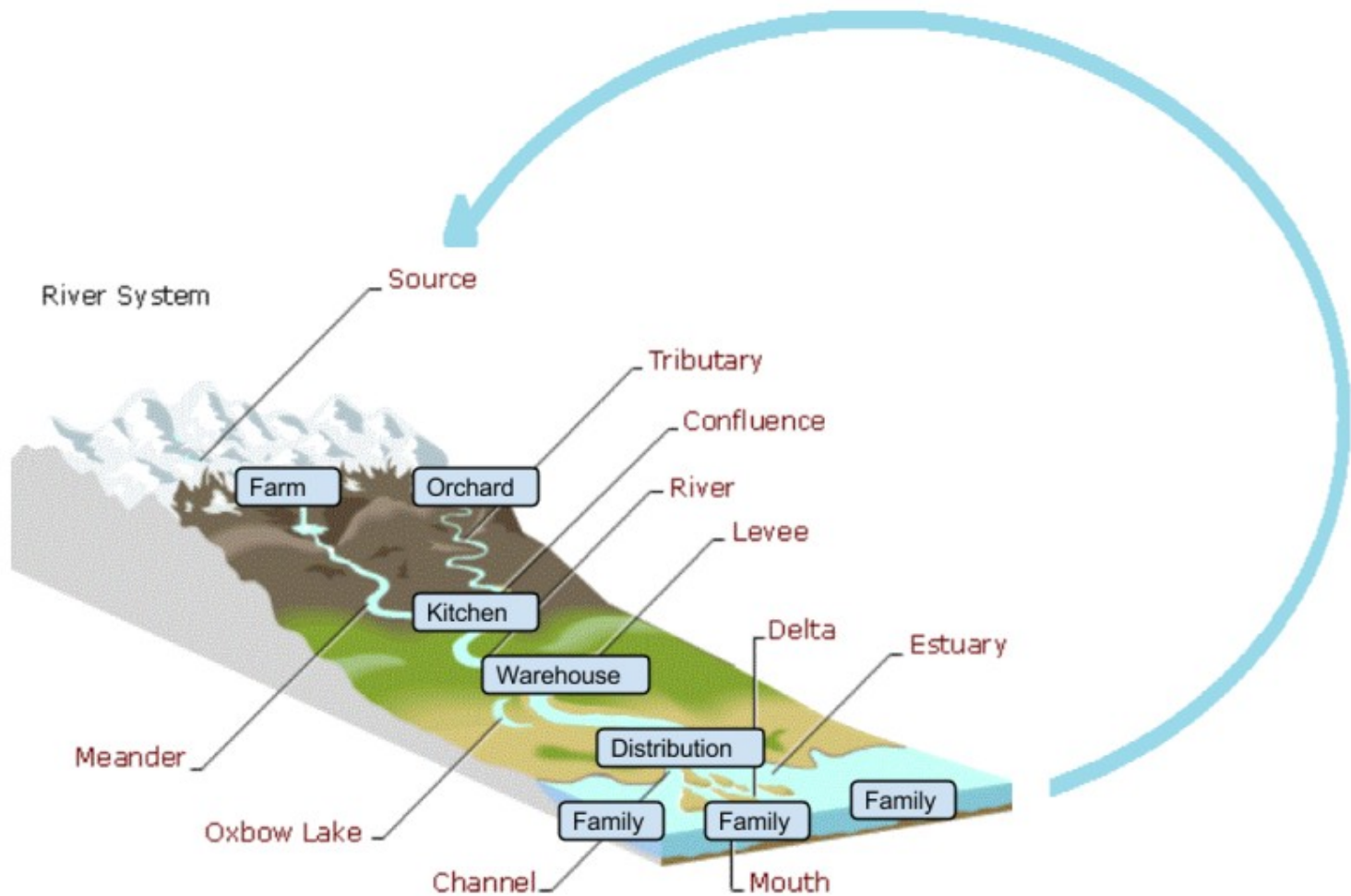


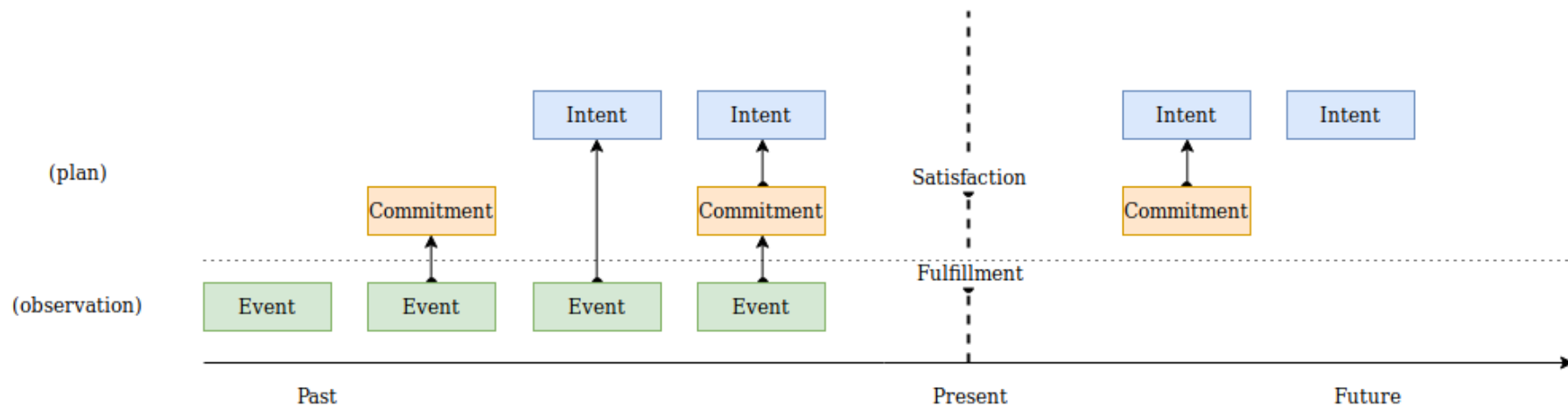
(***REA** = resource / event / agent)

REA accounting is
accounting for a new age.

Since then...

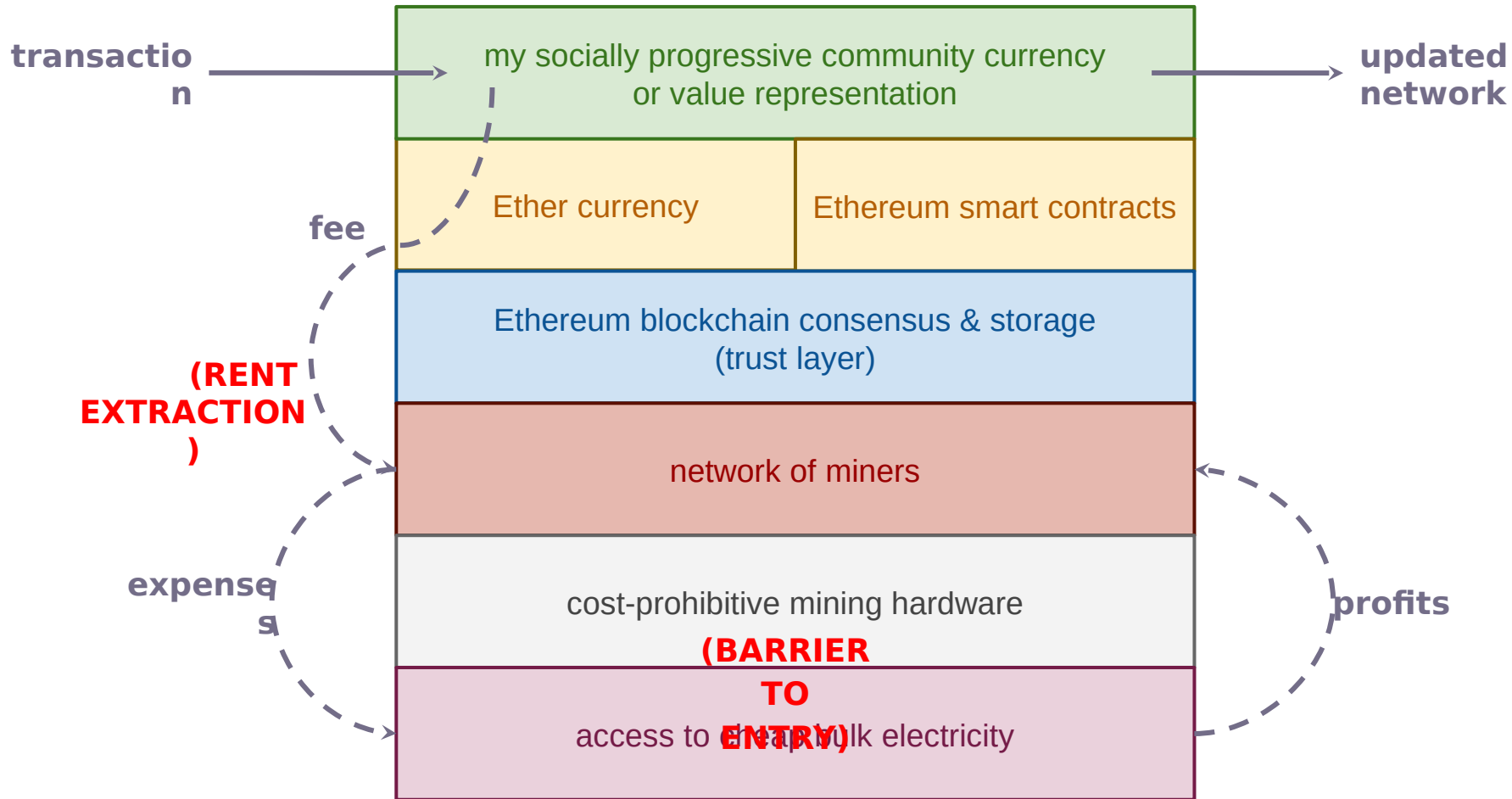


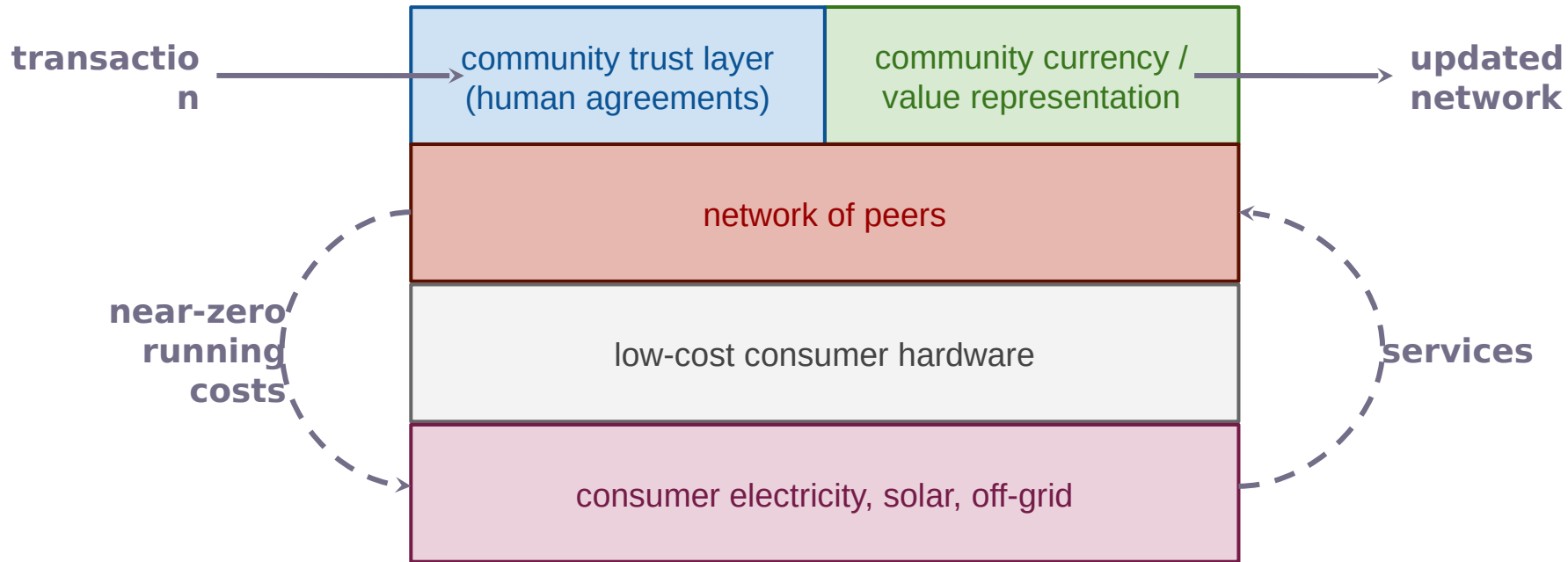




(At least, blockchains which have cryptocurrencies are.)

Blockchains are global
capitalism.





Fundamental goal

We must own the technology we use.

Rent extraction creates systems of oppression



predictive
behavioural
models



surveillance



behavioural
manipulation

commodification



censorship

filter bubbles

fake news



Accounting systems are
systems of meaning.

Fundamental goal

Tech needs to be human.

(tell stories!)

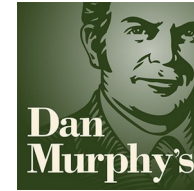
monopolisation

slave labour

creeping
acquisitions



mass-produced,
imported goods



intensive
industrial
agriculture



coles



predatory
pricing



anti-competitive
practices



low profits for
farmers
& suppliers



greenfield
acquisitions



fossil fuel



(someday, this will mean AI)

We need our own
systems of meaning.

Taco Tuesday



Jacqueline Bruzek ×

Taco Tuesday

Hey Jacqueline,

Haven't seen you in a while and I hope you're doing well.

▼



▼



Can anybody come next Tuesday for a working bee in my garden please?

The end of money

In one interpretation, REA accounting is fundamentally about **bringing back the barter system** (or perhaps a gifting economy).

Once we use the **same language** to describe **all resources**, they can all be **exchanged interchangeably**. We don't need money as a stand-in anymore.

Why would we need money?

1. A unit of account
2. A store of value
3. A solution for the “double coincidence of wants”

“ *When money shall be recognized in the law, when it is defined, when its volume, magnitude, dimensions, limits are set forth as precisely, fixed as unchangeably, and protected as securely from alteration, as are now the dimensions of the yard-stick, the pint-pot, and the pound-weight, then, and then only, will money perfectly resemble other measures; for then only will it become a concrete thing of known dimensions. When this comes to pass, Aristotle's definition of its function will resume its original correctness, and money will be as fit in fact, as it is now only in theory, to measure the relation called **value**.*

Alexander del Mar, The Science of Money (1885)

Things we need:

- **“protocol councils”** for resource sharing networks
 - This process with **listing** the **goods** & **services** you have available & want to trade
 - Then figure out which **concepts** and **meanings** you’re going to describe them by
 - *(We’re creating more documentation and learning material to make this process easy- would you like to help us?)*
- Once we have these parts, our app toolkits come in to help you build out off-grid distributed apps quickly (see [Open App Ecosystem](#))
- Start small; with **individual communities** & eco-villages, then federations of local communities, then community networks...

Our world needs your
intents.



“

Perhaps 2019 should be the year of the **rural economic biome**.

Agricultural communities **create wealth** from **soil, sun, water** and **seed**.

They **increase** the **value** of **raw materials** by cleaning, processing and preserving them.

Excess is **aggregated** for transport to **larger markets**.

Wealth is **captured** and accumulated by **families** for food, education, housing and medical care.

Wealth is **deployed** by **communities** for water, energy,



Thankyou!

@pospigios
<http://pospi.spadgos.com>

Where to learn more

<http://valueflo.ws/>

<https://gitter.im/valueflows/welcome> (chat)

Case studies

<http://mikorizal.org/groups.html>

<http://locecon.org/>

https://www.youtube.com/watch?v=lxgp8_B9g5A
(why)

<https://www.youtube.com/watch?v=CKrScVH0NIY>
(how)

<https://docs.google.com/document/d/1g-7Xopde463xW0dGSDwZudhWlUFLzBhnJLzxOBxDEqE/edit>

Some existing applications

<https://github.com/valueflows/vf-apps>

<http://nrp.sensorica.co/>

<http://www.fifthseasoncoop.com/>

History and future visions

<http://mikorizal.org/futures.html>

<https://github.com/django-rea/rea-app/wiki#background-info>

Theory & research

<https://msu.edu/~mccarth4/>

<http://www.jeffsutherland.org/oopsla2000/mccarthy/mccarthy.htm>

<https://www.iso.org/standard/67199.html>

<http://mikorizal.org/BeyondTheEnterprise.html>

Holochain work stream & ecosystem (my current focus)

<https://github.com/holo-rea/holo-rea>

<https://github.com/holo-rea/ecosystem/wiki/Coordinating-the-REA-community-of-practise>