

CREATING A BALANCE SHEET

This short guide is designed to help businesses quickly gain an understanding of the process of creating a Common Good Balance Sheet.

Interested companies can take part in the discovery phase (Steps 1–3) free of any further obligations. After becoming a member of the “Association for the Economy for the Common Good” and submitting a Common Good Report, a business will receive 1 *Common Good Seedling*.

A business can, of course, skip the first three steps and directly start creating a Common Good Balance Sheet. With the publication phase (Steps 4–5) the company commits to creating and publishing a Balance Sheet according to the terms laid out by the Economy for the Common Good (ECG). There are two types of reviews:

Peer Evaluation (2 *Common Good Seedlings*)

External Audit (3 *Common Good Seedlings*)

Once the evaluation or audit has been completed, the company will receive its respective *seedlings*. Finally, the business publishes its *Common Good Report* and makes it available to the public.

During the evaluation process there will be costs for consultation and auditing. In certain regions public grants are available to help defer these costs!

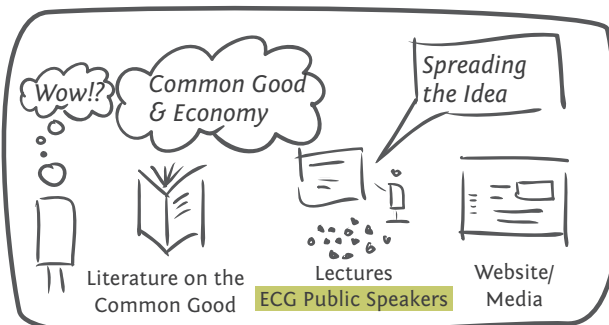
In the diagram important terms are colored red and contact groups green.

All documents are available at

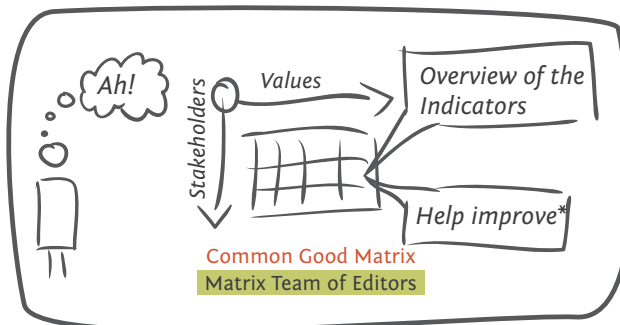
<http://www.gemeinwohl-oekonomie.org/en/content/downloads>

DISCOVERY PHASE

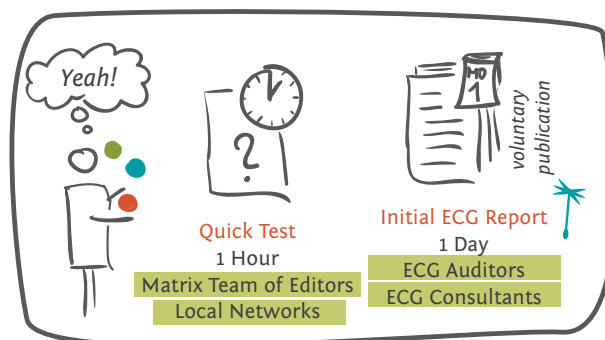
STEP 1: DISCOVER



STEP 2: COMPREHEND

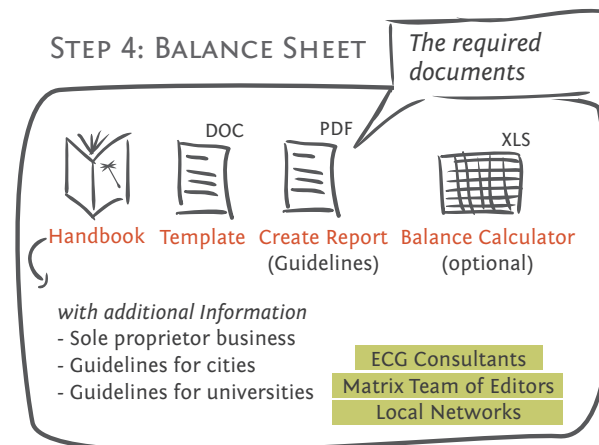


STEP 3: GET INVOLVED



PUBLICATION PHASE

STEP 4: BALANCE SHEET



STEP 5: REVIEW

