



DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS  
STATISTICS DIVISION  
UNITED NATIONS



System of  
Environmental  
Economic  
Accounting

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## System of Environmental-Economic Accounting— Ecosystem Accounting

### *Global Consultation on the complete document: Comments Form*

**Deadline for responses: 30 November 2020**

Send responses to: [seea@un.org](mailto:seea@un.org)

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The comments form has been designed to facilitate the analysis of comments. There are six guiding questions in the form, please respond to the questions in the indicated boxes below. To submit responses please save this document and send it as an attachment to: [seea@un.org](mailto:seea@un.org).

All documents can be found on our website at: <https://seea.un.org/content/global-consultation-complete-draft>

In case you have any questions or have issues with accessing the documents, please contact us at [seea@un.org](mailto:seea@un.org)

## General comments

### **Question 1: Do you have comments on the overall draft of the SEEA Ecosystem Accounting?**

Use of SEEA has featured strongly both in our commercial consulting work as Aleff Group and in our various roles since 2010 when we joined within the UNECE Expert Group on Resource Management and related UNECE Working Groups such as sustainable energy.

Against that background this major SEEA update – on the quality and breadth of which the editorial team is to be warmly congratulated - is very welcome.

My primary objective in submitting this short set of comments is to recommend strongly close cooperation between the team responsible for completion and roll-out of SEEA Ecosystem Accounting and the team, of which my SDG Delivery Working Group is part, responsible for the UN Resource Management System (UNRMS). UNRMS is currently developed as a complement to the well-established UN Framework Classification (UNFC). Like SEEA, UNFC is undergoing substantial revision and updating to bring it into alignment with but also to significantly enhance its capability to support SDG delivery.

The points of convergence and complementarity between SEEA Ecosystem Accounting and UNFC/RMS are so many that a detailed case for recommending future close collaboration hardly needs to be made. This convergence is encapsulated within the observation (see para 1.27) that their approach is based on common “concepts, definitions, classifications” but also with a similar integrated resource nexus approach “eg mineral and energy resources, timber, fish, land, soil and water”, of which fish only are not within the scope of UNRMS although the water they are found in is.

UNFC/RMS also recognises that ecosystems attributes and boundaries are dynamic but also have strong regional and cultural variants. For example, UNRC/RMS is being now developed into regional systems such as for Africa (the AMREC system, supported also by African Union Commission) and for European Union (UNFC/RMS Europe).

There is also common understanding that successful roll-out will involve the development of new capabilities and is predicated on a central role for independent, peer-reviewed science and “accredited” expertise.

There is likewise strong common ground between the focus on Externality both tangibly (12.15) in terms of cost and benefit, but also intangibly (12.16) in terms of impact on welfare (and, as so strongly reinforced by COVID, mental health).

A joint concept paper between SEEA Ecosystem and UNFC/RMS team setting out in programmatic form might be an elegant way of putting a high-level convergence plan together.

## Comments by sets of chapters

### **Question 2. Do you have comments on Chapters 1-2 of the draft SEEA Ecosystem Accounting?**

The concepts and principles are clearly set out, with a welcome emphasis on practical application. In particular, the 5-part taxonomy of “perspectives” has rich potential for creating both synchronic (1 year, conventional accounting framework) “snap shots” of the values of eco-system assets (spatial, ecological, societal) and diachronic measures of potential future value and the likely consequences, costs and benefits of institutional ownership.

### **Question 3. Do you have comments on Chapters 3-5 of the draft SEEA Ecosystem Accounting?**

3.4 concerning classifying assets maps nicely to UNFC and 3.58 is conceptually well aligned to the “resource nexus” origins of UNRMA in regard to eco-system functional groups.

### **Question 4. Do you have comments on Chapters 6-7 of the draft SEEA Ecosystem Accounting?**

Nice to see challenging concepts first well analysed and then resulting in clear definitions, such as “***an ecosystem service measurement baseline is the level of service supply with which a regulating or maintenance service provided by an ecosystem is compared in order to quantify the service***” (7.71).

Road testing these definitions as underpinning baseline setting and benchmarking tasks is the obvious next step.

**Question 5. Do you have comments on Chapters 8-11 of the draft SEEA Ecosystem Accounting?**

The level of granularity reached in eg 10.3 / 10.38 General approach to valuing ecosystem assets gives confidence that the conceptual bridge from SEEA Ecosystems to existing valuation and accounting systems is already in place, while cross-referencing elegantly to Section 8. Of course this also speaks to the need to find and value equilibrium points between synchronic and diachronic value measures, where sustainability perhaps pivots more to the diachronic than in “traditional” accounting.

**Question 6. Do you have comments on Chapters 12-14 of the draft SEEA Ecosystem Accounting?**

The clear grasp of the nature and impact of externality eg 12.15, 12.16 gives confidence that a full life-cycle approach has been taken as the basis of resource flows and values, while aligning to innovations in UNFC/RMS such as a) guidelines for classifying and valorising anthropogenic resources (aka “wastes”) and b) commitments to principles of “zero harm” and “zero waste”.