



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)

Name:	Harold Levrel
Organization & country:	Ecological Accounting Chair – France

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?**

We thank and congratulate all the experts involved in the revision process for their impressive work of synthesis and their propositions to build an international standard. We broadly support the revision process and the willingness to improve national accounts to adapt them to the new challenges caused by environmental degradation. However, we have some concerns about several topics we would like to share.

## Comments by sets of chapters

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

Click here and start typing (The length of your response is not limited by this text box.)

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

Click here and start typing (The length of your response is not limited by this text box.)

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

Click here and start typing (The length of your response is not limited by this text box.)

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

We thank experts for the changes they made in these chapters. Still, the general approach has remained the same and we think our previous comments have not been fully addressed. In particular, we would like to focus here on two points of primary importance that still need to be taken into account:

- 1) The general approach to value ecosystems, their degradation and services is based on modelling the futures expected flows of goods and services. During the first meetings of the London Group, it has been made clear that such modelling should be rejected. Today's national accountants in France and abroad still think it should be excluded. For both accountants, the reasons are that it weakens the confidence of aggregates and figures published by statistical offices. Therefore, it cannot be their task. Rather, Environmental Ministries or prospective organisations could produce such work.
- 2) Here, a general caused-borne approach has been chosen. As explained in our comments to the previous consultation, we think this should be changed. Indeed, we explained that a proper debate has not occurred in the SEEA about this matter. The choice to put ecosystem services as a core concept relies on institutional contingencies rather than a definitive answer to the cost caused vs cost borne debate.

As a consequence, we back the proposition a several actors, to exclude monetary accounts from the standard for the moment. We think they need more research and further discussions on their usefulness before including them.

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

We thank the experts for this new chapter. It (re)opens the discussion about interesting methods that could be very valuable to national accounting. In particular, we think maintenance costs should be reconsidered.