

**Terms of Reference for Senior Business and Sustainability Accounting  
International Consultant  
Project “Natural Capital Accounting and Valuation of Ecosystem”  
United Nations Statistics Division/DESA**

**Background and Objectives:**

The Project “Natural Capital Accounting and Valuation of Ecosystem Services” (NCAVES) has been established to advance the knowledge agenda on environmental-economic accounting, particularly ecosystem accounting, by initiating pilot testing of the System of Environmental Economic Accounting Experimental Ecosystem Accounting (SEEA EEA) in five strategic partner countries to the European Union (EU), namely Brazil, China, India, Mexico and South Africa. The United Nations Statistics Division (UNSD), the United Nations Environment Programme (UN Environment) and the Secretariat of the Convention on Biological Diversity are the implementing agencies of the European Union funded project NCAVES.

The main objectives of the project include: (a) improving the measurement of ecosystems and the services they provide (both in physical and monetary terms) at the (sub)national level; (b) mainstreaming biodiversity and ecosystems in (sub)national level policy-planning and implementation; and (c) contributing to the development of internationally agreed methodology and its use in partner countries.

As part of the objective to mainstream ecosystem accounting and promote its use in partner countries, the project also includes a workstream on business accounting. This workstream aims to: 1) contribute to the alignment of natural capital accounting between the public and private sectors; 2) understand the data needs of the companies and explore how to harness synergies between the public and private sectors in the collection and use of statistics and data for natural capital accounting; 3) provide a technical methodological contribution at the level of methods or of indicators that promotes alignment.

To reach these objectives, there is a need to bring together the public and private sectors to look at the synergies of business accounting and the SEEA, particularly with regards to ecosystems and ecosystem degradation and restoration. A scoping workshop has taken place in October 2019 in New York, and a draft roadmap has been developed. The objective of this consultancy is to develop the short-term objectives of this roadmap including working with selected companies on case studies, contribute to the organisation of a second workshop, and design an outline for a guidance document on NCA for companies.

**Work Assignment:**

The consultant would undertake the following tasks:

**Activity 1: Develop short-term objectives of the roadmap**

- Identify a minimum of 3 case studies in total with companies that have expressed interest; preference will be given to case studies within NCAVES project countries
- Agree on the scope of work for each case study and validate in clear Terms of Reference;
- Familiarize with the natural capital assessment and/or accounting approaches by each company and the type of national level natural capital data (this is necessary for being able to deliver solid expert advice to companies)

- Provide expert advice for the participating companies and coordinate the efforts by all involved stakeholders, organize and chair meetings using video-conference services, assess data (company data, NSO data) in terms of alignment potential, etc.
- Prepare case study reports with description of the activities that have been piloted, and the results including lessons learned in terms of alignment between public and private natural capital accounting.

**Activity 2: Contribute to the organization and execution of the 2<sup>nd</sup> workshop on business accounting**

- Develop a draft agenda for a second workshop
- Develop a detailed annotated agenda, including suggested speakers;
- Liaise with speakers for the workshop to ensure that workshop objectives will be met
- Review the presentations/materials to be delivered at the workshop during the duration of the contract;
- Participate in the workshop as a resource person
- Present and chair/moderate during select sessions of the workshop;
- Work with the UNSD communications consultant to identify appropriate communications outlets and opportunities around the event and more broadly on the application of the SEEA for corporate reporting or use of SEEA for contextual information by companies.
- Prepare a workshop report

**Activity 3: Develop an outline for a guidance document for companies interested in NCA**

- Based on the results of activity 1 and 2, develop an annotated outline for a guidance document for companies with an interest in applying the SEEA EEA, describing how the SEEA EEA can be used to support company-level decision making and reporting;
- Include a draft glossary
- Update the roadmap

**Activity 4: Outreach:**

- Participate in events to promote the NCAVES business work (e.g. IUCN World Congress)

**Duration of contract**

50 days over the period of 1 February 2020 to 30 August 2020.

**Duty station or Location of Assignment**

The consultant is expected to work remotely from his/her residence and will be available for regular phone and web conference meetings with UNSD staff members during office hours.

**Travel**

International travel will be required for the Consultant to participate in the second workshop and for outreach activities. Round trip transportation from the consultant's official address, daily subsistence allowance (DSA) and terminal expenses will be provided in accordance with UN travel entitlements. Travel costs will be obligated separately.

### **Expected Outputs and delivery dates:**

The consultant is expected to produce the following outputs:

<b>Deliverables</b>
<b>Pursuant to Activity 1:</b> a) Terms of reference/guidance document + choice of companies b) Interim report – describing first results and findings of the company testing c) Final report
<b>Pursuant to Activity 2:</b> a) Annotated agenda b) Finalized outcome report of workshop (business related part)
<b>Pursuant to Activity 3:</b> a) Outline of guidance document (6-8 pages) detailing audience, scope, outline, approach. b) Updated roadmap
<b>Pursuant to Activity 4:</b> a) Presentations

<b>Expected outputs</b>	<b>Delivery Dates</b>
Activity 1, Output a) Output b) Output c)	8 Feb 2020 30 April 2020 31 August 2020
Activity 2, Output a) Output b)	1 March 2020 15 April 2020
Activity 3, Output a) b)	31 August 2020
Activity 4. Output a)	31 August 2020

### **Fee and payment schedule**

The total remuneration of the contract will be paid in three installments upon acceptance of the deliverables according to the following payment schedule.

<b>Deliverables</b>	<b>Timeline</b>	<b>Payment</b>
Activity 1, Output a) Activity 2, Output a)	<b>1 March 2020</b>	<b>20% of total fee</b>
Activity 1, Output b) Activity 2, Output b)	<b>30 April 2020</b>	<b>40% of total fee</b>
Activity 1, Output c) Activity 3, Outputs a) and b) Activity 4, Output a)	<b>31 August 2020</b>	<b>40% of total fee</b>

### **Performance indicators**

- Timeliness of submissions
- Quality of above-mentioned deliverables

### **Qualifications**

#### **Education:**

- Advanced degree in economics, political sciences, international studies and development, environmental studies, agricultural engineering, public policy or other related fields. A first-level university degree in combination with additional two years of qualifying experience may be accepted in lieu of the advanced degree.

#### **Experience:**

- At least 15 years of experience in a non-governmental organization, consultancy service or a related organization;
- Experience in working with private sector companies on sustainability reporting and business accounting is required;
- Experience in areas of ecosystem services and environmental impact assessment is desired.

### **Supervision**

The consultant is under the supervision of:

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