



DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS  
STATISTICS DIVISION  
UNITED NATIONS

**SEEA Revision  
Chapters 1-6**

**Comment Form**

---

## **Global Consultation Comment Form**

### **Revised SEEA Chapter 1 - 6**

**Deadline for responses: 7 December 2011**

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

Your name:	Alessandro Galli
Your country/organization:	Global Footprint Network
Contact (e.g. email address):	<a href="mailto:alessandro@footprintnetwork.org">alessandro@footprintnetwork.org</a>

To submit responses please save this document and send it as an attachment to the following e-mail address: [seea@un.org](mailto:seea@un.org).

The comment form has been designed to facilitate the analysis of comments. In Part I general comments on the general style, content and coverage of the chapter are sought. In Part II any technical and other comments should be included.

#### **Relevant documents**

Before submitting responses you are encouraged to read the accompanying papers available on the website.

*Revision of the SEEA: Draft Version for Second Round of Global Consultation, October 2011 – Chapters 1 – 6*

*Reading guide for the SEEA Revision Second Round of Global Consultation*

*Supporting material for selected classifications and lists in the revised SEEA*

## **Part I: General comments**

This is the first global consultation based on the complete set of chapters for the SEEA Central Framework. In this section please provide general comments on the drafts chapters. You may like to consider providing comments on the style and tone, the content and coverage, and the general accessibility of the material.

I find the style and tone of the chapters simple, clear and explanatory. It reads very well and I think it is appropriate for a manual. Chapter 1 is particularly clear in explaining what the SEEA is and what its policy relevance can be. This chapter also proves to be extremely clear in highlighting the need for such an integrated framework and in clearly positioning the SEEA among the many other statistical standards (I think section 1.3.4 has been extremely well drafted).

However, the chapter would benefit from a minor re-arrangement of the various sections. I would suggest explaining the structure of the new SEEA before going into the details of its scope and coverage. This implies moving section 1.6 in between current section 1.3 and 1.3.1 on page 6. The idea is to first explain that SEEA is a system, then explain the structure of such system/framework and only at that point move to the details of the scope and coverage. Then mention the history of environmental accounting to finally close with info on the SEEA in the context of other statistical standards.

I would also suggest adding a graph/schema to visually represent how the SEEA Central Framework, the SEEA Experimental Ecosystem Accounts, and the SEEA Extensions and Applications are linked to each other and, within the SEEA Central Framework, what are relationships among the 5 types of accounts.

The only general comment on chapter 3 is that it seems to mostly focus on energy, water and minerals, while less relevance is given to biological resources such as food, which are – from an environmental and human point of view, those most critical for enabling human life.

## **Part II: Technical and other comments**

In the box below please supply any additional comments including those of a more technical nature. As this is the first consultation where the complete 6 chapters have been released, comments on the consistency of the technical content across the chapters would be appreciated.

Please reference your responses with the relevant paragraph number or section number.

Section 1.3.2 summarizes the 5 types of accounts included in the SEEA framework. However, “Accounting for Ecosystems” is not included in this summary although then explained on page 11, section 1.43 and followings. Also, it is unclear the rationale for inclusion of “Accounting for Ecosystems” in this chapter. Why SEEA Experimental Ecosystem Accounts is introduced while SEEA Extensions and Applications it is not?

In section 1.32, it is indicated that monetary evaluation of environmental assets is performed by using their market price even if this leaves out some of the benefits that can be generated by such assets. It is then indicated that “...The measurement and valuation of the full range of environmental benefits is incorporated in ecosystem accounts...”. However, there is no indication of where such ecosystem accounting is handled (volume 2?).

Section 1.54: typing error in the first line.

Section 1.67: here it is stated “...In particular the writings of Smith, Ricardo, Mills and others...”. No reference is provided in here plus, these names are probably very well know to an economic/statistic audience but surely not to the environmental accounting community. As SEEA is intended to be read and used by this latter community as well, proper reference should be given. In general section 1.4.1 would benefit from inclusion of precise references.

Section 1.84 states “...Consequently, the UNSC determined that the revision of the SEEA should proceed in two related but distinct areas...” but then 3 areas are listed: central Framework, Ecosystem accounting and extensions and applications (mentioned in section 1.86). Please revise.

Section 1.101: I would suggest to clearly state that SEEA Central Framework, the SEEA Experimental Ecosystem Accounts, and the SEEA Extensions and Applications are 3 separate volumes if this is still the case.

Section 3.8: to my experience, attempts have been made in the past by environmental accountants to use physical SUT for environmentally extended input-output analysis. However, many times such PSUTs were just derived from Monetary SUT by converting monetary flows in physical flows by using commodity prices. Clearly indicating that PSUTs indicated in the SEEA are directly created from physical data is of extreme importance.

In section 3, I found particularly important the continue mentioning of the fact that recording physical flows involves recording flows from the environment to the economy, flows within the economy, and flows back to the environment.

In section 3.10 it is stated “...At the same time a significant part of energy input is carried by physical substances, referred to as fuels, and these items are within scope of both energy accounts and material flow accounts – noting that they are measured in different units in the different accounts...”. How do you deal with the possible double counting issue when, for instance, Economy Wide Material Flow Accounts (EW-MFA) are compiled?

Section 3.14: I see your point but would say that a systemic approach in addressing environmental issues is of high priority if we are to really reduce human pressure on the environment rather than just shifting pressure from one area (say fossil fuels) to another (say water – this could be the case of biofuels). As such, I believe the value added of an environmental accounting framework as SEEA lies in its capacity (mentioned several times in the document) to provide a common framework to report a wide range of different statistics. The main message of this section (look at individual components) seems to be conflicting with what I think is the main value of SEEA. Rather than suggesting the splitting in sub-section I would like to see this document stressing and encouraging the importance of the complete SEEA implementation, even if this is an ambitious task. After all, section 3.13 clearly states “...It also requires an understanding of the purposes for which the resulting tables and accounts can be applied...”.

Section 3.54 reads “However, cultivated biological resources are not considered natural resource inputs and are instead treated as growing within the economy”. From a pure environmental accounting point of view, considering cultivated resources (e.g., agricultural products) as resources growing within the economy denotes an approach deeply grounded in the economic theory. Clearly, these are products whose growth is managed by humans but it is only thanks to environmental assets (non human-driven) that such resources can be generated. I consider agricultural products as something produced by the environment and then extracted by humans to enter the economy. In summary I find the distinction between cultivated biological resources and natural biological resources too subjective and based on the rationale of the economic theory rather than on biophysical criteria. In essence the way

EW-MFA deals with cultivated resources is closer to what I believe would resonate best with the environmental accounting community.