TRUE COST ACCOUNTING (TCA) CONVENING

SYNTHESIS REPORT

Brussels, Belgium – 8-10 April 2019

GLOBAL ALLIANCE FOR THE FUTURE OF FOOD

Contents

1. Toward True Cost Accounting in Food Systems

The economic environment in which farmers, businesses, consumers, and agricultural policymakers operate today is distorted by significant externalities, both negative and positive. Indeed, most of the largest impacts on the resilience and health of humans, animals, communities, ecosystems, agricultural lands, waters, and seas arising from different agricultural and food systems are economically invisible and not adequately considered by decision- and policymakers. This reality has a significant impact on how food and agriculture policy and practice effects pressing issues like climate change, biodiversity, soil erosion, nutrition, food security, and public health. By evaluating the impacts – both positive and negative – inherent in different food systems, and making these impacts transparent, decision-makers on farms and in governments, institutions, and businesses can make better-informed decisions that take into account the economic, environmental, and social impacts of their choices. True Cost Accounting (TCA) is a critical tool to help us, as a global community, better understand the impacts of food systems, address the most harmful practices, and find new, positive pathways forward.

2. The Global Alliance for the Future of Food's Role in TCA

The Global Alliance for the Future of Food (GA) is a strategic alliance of philanthropic foundations working together and with others to transform global food systems now and for future generations. As an alliance of mostly private foundations, the GA has the responsibility and the opportunity to leverage our resources and networks to get sustainable food systems on the political, economic, and social agenda.

The GA brings together diverse perspectives to inform how we, as a global community, shape the future of food. Guided by a set of shared principles of renewability, resilience, diversity, equity, healthfulness, and interconnectedness, the GA works together and with others to leverage resources around four key Impact Areas — Agroecology, Health and Well-being, Climate, and True Cost Accounting — to: 1) forge new insights and strengthen evidence for global systems change; 2) convene key food systems actors, strengthen interconnections, and facilitate meaningful dialogue; and 3) stimulate global and local action and interaction for transformational change.

True Cost Accounting (TCA) is a strategic priority for the GA. Through our work on TCA we aim to make visible the full costs of food by investing in efforts to identify, measure, and value the positive and negative environmental, social, and health externalities of food and agricultural systems, and to deploy innovative strategies to effect associated policy and market change.

The GA's TCA goals include:

- Establishing TCA as a scientifically validated approach that informs policy and practice toward healthy and sustainable food systems amongst governments, agriculture stakeholders, corporations, the finance and investment community, and other relevant stakeholders.
- Encouraging a global dialogue on the importance and potential of TCA for food systems to strengthen TCA's systemic approach (including climate, health, and agroecology), and the utilization of shared frameworks and tools to inform decision-making.
- Applying TCA to business analysis, dietary comparisons, farm typologies, policy analyses, and national or corporate accounting, informing and informed by the broader TCA work of Global Alliance member foundations.

Since 2015, the GA has been a key supporter of TCA for food systems and a contributor to the TEEB for Agriculture and Food initiative (TEEBAgriFood), which is housed at UN Environment's TEEB Office. The history of TEEBAgriFood and early TEEBAgriFood applications, as well as other initiatives supported by the Global Alliance, are described in the booklet *On True Cost Accounting & The Future of Food* as well as the document "True Cost Accounting for Transformative Change – What We Are Learning from Early Applications: A Compendium."

To better understand the broader context for TCA for food systems, a non-exhaustive list of TCA and impact valuation initiatives for food systems is described in the document "True Cost Accounting for Transformative Change: Landscape and Broader Context."

Over the past 20 years, the TCA field has developed with a focus on natural capital and has begun expanding to include social, cultural, and health impacts. Over this time, food sector companies, civil

society organizations, governments, policymakers, researchers, and donors interested in food systems issues have applied TCA. The TEEBAgriFood Evaluation Framework builds on this extensive history to: 1) provide a holistic analysis of all impacts, and 2) focus specifically on food systems.

3. TCA Strategic Convening: Context and Background

From 8-10 April 2019 in Brussels, Belgium, the GA organized a strategic convening to create a space for cross-sectoral dialogue about the future of food and TCA's role in accelerating transformative change. Bringing together diverse business, donor, civil society, research, government, multilateral, farmer, and food systems leaders from across the world, the convening sought to forge partnerships between individuals and organizations who have the capacity to enhance and amplify the precision, power, and potential of TCA in order to accelerate the transition toward more sustainable food systems by identifying a shared narrative and aligning priorities.

The specific objectives of the convening were to:

1. Advance a shared understanding of how we currently account for the true cost of our food systems through a review of frameworks, methodologies, and applications.
2. Illuminate the potential of TCA by showcasing examples from agricultural producers, companies, and governments.
3. Highlight the TEEBAgriFood Evaluation Framework and its application in different geographies and contexts.
4. Identify key barriers and opportunities to improve, amplify, and apply TCA across food systems at different scales and in different geographies.
5. Develop a shared narrative, identify opportunities to align priorities, and identify resources to take TCA to the next level.
6. Build a broad network of critical change agents aligned to share priorities.

Meeting materials are available at https://futureoffood.org/impact-areas/true-cost-accounting/strategicconvening2019/.

4. The Power and Potential of TCA for Food Systems Transformation: Key Messages

TCA is fundamental to food systems transformation. Through TCA, holistic data is generated for and provided to key decision-making actors in order to inform and drive systems change through legislation and innovation. This data provides an account of the many positive and negative externalities of food systems (e.g., impacts on ecosystem services, livelihoods, health), thereby offering a more transparent and inclusive approach. This process helps to describe, for example, why cheap food (such as ultra-processed foods) comes with great costs (such as diabetes, obesity, and other diet-related diseases) and has the power to shift paradigms at policy and practical levels.

TCA has the potential to drive change in local and regional policymaking contexts. In Africa, for example, TCA could be used to counter the dominant narrative that high agricultural yields and productivity are paramount to combat poverty and food insecurity, and to refocus attention on

land/soils, pollution, biodiversity, livelihoods, and local knowledge. As an example, participants cited the opportunity to use TCA to scale up Zero Budget Natural Farming (ZBNF) in the Indian state of Andhra Pradesh to the national level. Participants also identified the regulatory process and the power of lobbyists as the biggest obstacle to change in the United States, where challenges are not about raising awareness but rather in finding ways to expose hidden costs and benefits through a new regulatory framework (in which TCA could be helpful).

There is growing demand from business and private sector actors for TCA. Frameworks and methodologies need to be comparable and consistent in order for companies to apply TCA to their various assessments, whether risk or supply chain, Further, participants suggested that a TCA architecture needs to be developed with accounting and investor communities in mind.

Farmers are recognizing the benefits of using TCA to communicate about their practices. According to participants, the greatest potential application of TCA for farmers is communicating their practices and positive benefits. Farmers are motivated to change their ways when they recognize the benefit in doing so, and when a "culture of care" (where value is shared between stakeholders) is created between farmers and their customers.

The problems of our food systems are complex and must be met with an approach that is mindful of this complexity. TCA helps articulate that complexity through a full suite of metrics, not just productivity, that need to be part of the decision-making equation at every level. It is a question of bridging together disciplines and data sets, as well as strategic communications, and also of maturing a new field of work. The potential for TCA to contribute to food system transformation cannot be ignored.

Points of discussion:

- TCA can take different forms (e.g., TEEBAgriFood Framework, integrated profit and loss analysis, inclusive wealth, the Natural Capital/Social & Human Capital Protocols).
- TCA needs to evolve alongside technology (e.g., the internet) and its users (e.g., youth).
- A change in discourse is needed to spur a change in action and behaviour.
- There is an urgent need to continue to expand the community of practice.
- Food is paid for with different wallets: the supermarket wallet, the environment wallet, the health wallet, the social wallet, etc.
- Dietary guidelines in Brazil were used as an innovative example of integrating social elements into a predominantly health-/nutrition-based framework.

5. Key Themes from Small Group Discussions

Participants discussed how TCA could be improved and accelerated, and why it was an important lever for food systems transformation. They also identified urgent opportunities for advancing TCA. Several key issues and topics emerged:

TCA needs to be clearly defined. Multiple frameworks and approaches create the potential for confusion. TCA will continue to be used by different people for different purposes and different agendas. Providing a clear definition of TCA will help people better understand the field and its potential. Further, the focus on "costs" and the frequent omission of "benefits" (or positive impacts and externalities) in TCA should be addressed.

TCA must help shift the food system narrative. The current food system is broken, largely due to the failure of markets to reflect true costs (and benefits). The prevailing narrative focuses on increased productivity and feeding a growing population, but the use of TCA can help shift attention to a broader set of concerns and a broader set of pathways for addressing those concerns (e.g., "food is health").

TCA must hop on the bandwagon of other policy priorities. There are significant links between food systems and diets (via health and nutrition), migration (via climate change) or water, to name a few. TCA must highlight the potential for cross-benefits and win-win scenarios in order to be impactful.

TCA must play to its strengths while filling in its gaps. The rationale for TCA resonates well and should be captured by and communicated through key messages and early proofs-of-concept. At the same time, initial steps should be taken to connect with key constituencies that are not part of the conversation (e.g., health, processing, transport, consumer behaviour). Throughout this process, transparency will be key.

TCA must bridge silos through dialogue. This is a conversation that far more people need to be having. More efforts are needed to engage experts and actors at all levels of decision-making and improve cooperation and collaboration across continents, countries, cities, and even office corridors.

TCA must contribute to regulatory reform at all levels. At the global level, there is a need to integrate TCA approaches into processes like the 2030 Agenda and Sustainable Development Goals (SDGs), the Paris Agreement, and the New Deal for Nature. Major international and national policy reforms (e.g., EU Common Agricultural Policy or the U.S.A.'s Green New Deal) should be targeted at an early stage. At the local level, city ambassadors can help promote success from the ground up.

TCA must collect and showcase examples of success. Several tools (e.g., taxes, quotas, indexes, disclosure laws, reporting) have already been employed and been shown to trigger real change. Communicating these to investors, businesses, policymakers, and the public will have a snowball effect.

TCA should avoid the implication that food is too cheap. The price of food is the largest determining factor of consumer behaviour and, in some regions, a rise in the price of staple crops would result in social unrest. Further, a focus on "price" implies that the onus of responsibility is with the consumer to pay more or the farmer to charge less, rather than decision-makers to apply an economic framework that places public benefit above short-term financial profit, prompting businesses to follow suit.

TCA must align with the System of Environmental-Economic Accounting (SEEA). SEEA should be the reference point for national and corporate accounting that falls under TCA, as it has gone through a process of standardization of metrics and (bundled) indicators, and has political buy-in.

TCA must appear at once complex yet achievable. The methodology addresses a wide range of impacts, often too difficult to compare and assess in a reasonable timeframe. The complexity of the system must be upheld while accessible tools are developed to facilitate application.

6. What Is Being Done? What Needs to Be Done?

While much more needs to be done to accelerate and mainstream TCA, several promising efforts are underway, and the findings are helping to reinforce the underlying argument that significant positive and negative externalities are being left out of the discussion. For example:

- In Mexico, research on maize systems and their relationship with genetic biodiversity has illuminated the important role of small-scale farmers not only as food suppliers but as managers and custodians of a crucial resource – the agricultural biodiversity needed for global food security.
- A major organic baby food brand is working on a TCA study to determine where improvements can be made in the meat, vegetable, and cereal supply chains in order to define new targets for sustainability.
- A farmers' market in Beijing opened a direct channel of communication between farmers and consumers to explain their financial costs and wider social and ecological impacts to allow for a deeper understanding of who pays for what, and how to reward good practices.
- An impact investment firm discussed how ag-tech investments in technology can transform value chains by offering the possibility to scale up. They cited the example of fish farms using protein provided by industrial insect factories rather than the ecologically damaging fishmeal.
- A world-leading food company discussed social and environmental responsibility, pointing out that their partnership approach with farmers ensures social capital is built and value is delivered to both producers (long-term revenue) and consumers (quality and healthy products).

Achieving the SDGs without transforming the food system will be impossible. And transforming the food system using a TCA approach, which implies challenging well-established social constructs (e.g., GDP), is vastly complex. The learning curve will be ongoing and will require a constant flow of inputs from all manner of case studies (business, investment, farmers, policy, and others).

Increasing education and awareness across the supply chain will be key. The push for transparency, largely from consumers, is forcing businesses to learn more about the scale and magnitude of their impacts across social, human, and environmental dimensions, and is changing the way that investments are being made. Different entry points are needed to meet consumer demand for price, taste, nutrition, and, increasingly, environmental footprint. Using technology (e.g., phone apps) is one way to help consumers make more informed choices.

TCA needs to be consistent in assessing all four capitals as well as transparent in order to avoid greenwashing and perpetuate power imbalances. There needs to be a degree of quality control without imposing costs or restrictions (like certification schemes) on farming communities who need to have a sense of true ownership over their business processes. Policy needs to create the right incentives for positive change.

7. Applying TCA: Strengthening the Practice

Proof-of-concept will be essential for demonstrating the power and potential of TCA. A number of early applications, including various pilot tests of the TEEBAgriFood Evaluation Framework, were presented in order to glean key lessons and what they reveal for priority actions to strengthen TCA.

7.1. Application of the TEEBAgriFood Evaluation Framework to Corn Systems in Minnesota, U.S.A.

The externalities of conventional corn (maize) production systems are far-reaching into human health and ecosystem degradation. The research seeks to assess the comparative benefits of alternative systems. A full understanding of both costs and benefits is important for communicating to decision-

makers and bringing about system change. Barriers to alternative organic production systems, including economic and research investment barriers, need dismantling in order to advance policy and practice.

7.2. A TEEBAgriFood Analysis of the Malawi Maize Agri-food System

The Malawian context of maize production is inextricably linked to the political economy and its roots in slave trade and colonialism. The entry point of this research is to focus on the development paradigm and the role of democracy and power relationships across the maize value chain and in the Malawi food system.

7.3. On-Farm Sustainability Metrics

Defining and harmonizing metrics and categories of metrics will be an essential basis for undertaking TCA research on food system sustainability. This research allows us to identify technical challenges (e.g., in measuring biodiversity) and data gaps (e.g., health impacts).

7.4. A Holistic Lens on Rice Value Chain Pathways in Senegal: Application of the TEEBAgriFood Framework

Based on an earlier study predating the TEEBAgriFood Evaluation Framework, this research expanded the focus to look across the value chain (rather than within farm-gate) and across all four capitals (rather than primarily natural capital-focused). The research uses system dynamics modeling to consider a business-as-usual outlook versus an alternative policy scenario.

7.5. Applying the TEEBAgriFood Evaluation Framework to Wheat in North India

The study seeks to describe, compare, and (where appropriate) value the magnitude and variability of impacts and externalities between (a) conventional and organic wheat production, and (b) a prevailing policy context of many subsidies – for energy, water, pesticides, fertilizers – and a context of direct transfer payments to farmers through the new unique identity automated system.

7.6. Food System Impact Valuation and Risk Assessment

A TCA guidance document is being developed by the World Business Council for Sustainable Development in partnership with others. It will bring together and build on the existing protocols, methodologies, and metrics for food system impacts.

7.7. TEEBAgriFood Country-Level Studies

With several country-level policy applications underway, the key focus is on taking the time to understand the political and economic context in order to develop scenarios that reflect policy priorities and align with the TEEBAgriFood theory of change. The application of scenario analyses provides meaningful evidence to lead change on the ground.

8. A Shared Narrative

To respond to the demands for a defined scope and narrative for TCA, a Narrative Committee was convened and tasked with drafting a “shared narrative” that describes the power and potential of TCA as a key lever in driving food system transformation. Draft statements were shared with participants via an online poll in order to collect feedback on whether each statement resonated or not, and/or required

further wordsmithing. The draft narrative below reflects that process. Further information on the process can be found in Appendix A.

Shared narrative:

Complex problems require complex solutions and systemic thinking. The transformations of our food systems can only be successful if they are based on a holistic understanding of the linkages and dependencies across interconnected eco-agri-food chains. True Cost Accounting (TCA) can be used to catalyze systemic change and offers tools to support and achieve the SDGs through food system transformation.

TCA can be used to reveal the full range of costs and benefits across food systems, building upon and expanding the scope of cost-benefit analyses. It is a value-based proposition for the comprehensive assessment and accounting of positive and negative impacts and externalities associated with social, human, natural, and produced capital across agriculture and food systems.

TCA brings together diverse stakeholder groups with different goals and interests under a common unifying vision, incorporating local stakeholder input into regional food system analyses. TCA is primarily aimed at supporting decision-makers (for example, politicians, business leaders, farmers, investors, and consumers) by providing a more complete and transparent picture of the linkages and trade-offs in agriculture and food systems. TCA should inform decision-making and policy development.

A foundational TCA framework is the comprehensive and universal TEEBAgriFood Evaluation Framework for food systems. The TEEBAgriFood Framework is a conceptual approach and tool that continuously evolves based on rigorous analysis and broad-based input.

A number of considerations should inform TCA applications and analyses. TCA should not be restricted to the farm alone but applied to the entire food system. Historical and political economies should be integrated into TCA for food system transformation. Equity issues and the distribution of costs and benefits need to be addressed, as well as cultural dimensions of food systems that can't be monetized but are critical and highly valued.

TCA tools should adopt comparable methods in order to be able to compare data across systems. TCA should include but not be limited to measuring and monetizing impacts. There is a need to contextualize TCA applications within the broader political economy of food systems.

Time is not on our side; we need to move quickly and TCA is a valuable approach to facilitate food systems transformations.

This draft narrative will be further refined by the TCA Community of Practice.

9. Building a TCA Action Agenda

The exchange of ideas, reflections, and insights throughout the meeting was rich in both quality and quantity of information, with participants providing a wealth of expertise across different sectors, including research, business, investment, government, civil society, and global policy. In order to advance the TCA agenda expeditiously, strategic priorities need to be determined to inform the community of practice broadly, as well as specific stakeholder groups.

Participants organized into stakeholder groups and worked to identify priorities toward building a TCA Action Agenda.

9.1. Research community: What can academics, researchers, and practitioners do to strengthen TCA?

- Produce credible scientific information; *how* and *whether* that information is picked up, promoted, and used is largely the responsibility of other groups.
- Develop guidance to ensure coherence and consistency, for example in addressing terminology and questions of spatial boundaries and scale of assessments.
- Embrace a culture of working across disciplines and coordinating complex, large-scale projects.
- Direct new funding for TCA, and ensure research is transparent and that independence is maintained.

9.2. Private sector: What can be done to help the private sector embrace TCA?

- Communicate TCA as a life insurance strategy and build it into the role that the private sector can play, under the presumption that business-as-usual is unsustainable.
- Demonstrate that business cases illustrating both scalability and the benefits of TCA are positive from a brand perspective.

9.3. Investment sector: What is the investment case for TCA?

- Challenge short-term visions based on financial gain and embrace more holistic goals that provide benefits to society across the four capitals in order to change the way the investment community thinks about food systems.
- Work with impact investors that are "leaning in" to demonstrate that TCA can be used as a disclosure tool for both financial and non-financial capital.
- Encourage investors and governments to mandate and regulate disclosures that use TCA as an information-generating tool across all four capital types.

9.4. Government: What can be done to support and enable governments in adopting TCA to inform policy, investments, and more?

- Provide an evidence base using TCA to influence policymakers.
- Apply TCA to policy design and implementation so that TCA is integrated/mainstreamed within legislation and regulatory frameworks.
- Work with governments to create enabling conditions for TCA and the implementation of holistic policy design and implementation; i.e., the right people, with the right plan, at the right time.
- Work with local government as an entry point to scale up regional/national policies and good practices.
- Foster regional cooperation via TCA applications (e.g., South-South).
- Develop communications and engagement strategies targeting both policymakers and politicians.

9.5. Civil society: What role can civil society organizations play in ensuring the power of TCA as a driver of food systems transformation is realized?

- Advocate for compensatory policies and solutions that can be visualized thanks to TCA.

- Use international literature to leverage the transformation of systems.
- Design a non-advocacy language that engages many different actors beyond civil society.
- Use TCA to amplify stories at the local level.
- Transcend the logic and narrative of cost-benefit analysis.
- Enhance the narrative of cheap food being costly.
- Promote a solid, credible, and comprehensive TCA framework.
- Hold government and corporate actors accountable.

In addition to the priority actions above, a number of levers were identified:

- Share information and actions/examples across networks.
- Convey personal narratives.
- Connect different regions, scales, and issues.
- Produce guidelines about how TCA may be used, allowing for differentiation between good applications and misleading applications.
- Promote shareholders activism.
- Amplify through affinity groups.
- Piggyback on global policy processes and agendas, such as the climate and biodiversity agendas.

9.6. Global policy process: How can raising the visibility of TCA inform global policy processes?

To begin, several key agents of change at the global (or multinational) level were identified, including:

- Global influencers in academia (e.g., National Academy of Sciences, European Commission's Joint Research Centre [JRC], CGIAR Centres, International Panel of Experts on Food Systems), civil society (including international NGOs), and business (e.g., World Business Council for Sustainable Development, World Economic Forum)
- Global processes and venues (e.g., G7/G20/G77, World Trade Organization [WTO], United Nations Framework Convention on Climate Change/United Nations Convention to Combat Desertification/Convention on Biological Diversity Conferences of Parties, Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, the Food and Agriculture Organization's [FAO] Scaling Up Agroecology initiative, the Committee on World Food Security, World Health Organization [WHO] Assembly, FAO/WHO Conference of Nutrition, United Nations General Assembly/United Nations Environmental Assembly/United Nations High Level Political Forum)
- Policymaking bodies (e.g., African Union, European Union [including JRC], Association of Southeast Asian Nations, WTO)
- Financial institutions (e.g., development banks, European Commission, donor agencies, insurers)

Ten priority actions were then identified:

1. Convince financial institutions to invest in line with TCA.
2. Encourage researchers to conduct TCA studies.
3. Position TCA as a tool for SDG reporting requirements and for implementation of SDG plans.
4. Position TCA as a tool for NDC/NAPA reporting on climate mitigation and adaptation.
5. Position TCA as a tool to solve political priorities.
6. Present TCA at key venues — create a master calendar that everyone can refer to.

7. Identify champions at the country (e.g., France for soil health, European Commission co-funds TEEB, Costa Rica as part of G77, India as part of G20), individual (e.g., Achim Steiner, Prince Charles, Nicholas Stern), or company level (e.g., Danone, HiPP)
8. Develop a short policy brief for policymakers.
9. Develop a short brief on the TCA approach for campaigners/CSOs.
10. Promote TCA approach (via media) with champions and case studies.

10. Next Steps

The takeaways from the meeting were numerous and complex, yet useful and visionary. In order to make best use of the discussions and convert ideas and suggestions into concrete actions, a number of high-level, *immediate* next steps are being taken forward:

1. **A SHARED NARRATIVE**: Refine the articulation and coherence of framing around terminology, vision/ mission, and roles (e.g., peer review, guidance, quality assurance).
2. **GUIDANCE FOR USERS**: Produce tailored and practical how-to materials for stakeholders who are transitioning from "why" to "how."
3. **TCA ACCELERATOR**: Support an initiative, a TCA Accelerator for Food Systems, that responds to the urgency of the situation by focusing on action-oriented priorities to advance the field and help mainstream TCA in the sustainable development agenda.
4. **TCA INVENTORY AND DATABASE:** Develop an inventory of TCA best practice examples for food systems, and in parallel compile, review, and synthesize existing studies and databases.

Appendix A: Creating a Shared Narrative for TCA

To respond to the demands for a defined scope and narrative for TCA, a Narrative Committee was convened and tasked with drafting a "shared narrative" that describes the power and potential of TCA as a key lever in driving food system transformation. Draft statements were shared with participants via an online poll in order to collect feedback on whether each statement resonated or not, and/or required further wordsmithing. These statements were then compiled into the narrative found in the meeting notes.

The poll results (an average of 63 responses per statement) are summarized in the table below. Small groups discussed the relevance of these statements to different stakeholders, their potential for engagement, and opportunities for improvement, resulting in the revised statements in the last column.

	Original statement	**Top poll result(s)**	**Revised statement (if any)**
1.	TCA is a value-based proposition that assesses comprehensive positive and negative externalities associated with social, human, natural, and produced capital.	This resonates. I'd support this. (48%) Needs some wordsmithing, but it's the right direction. (47%)	TCA is a value-based proposition for comprehensive accounting of positive and negative impacts and externalities associated with social, human, natural, and produced capital across agriculture and food systems.
2.	TCA is an analytic tool that reveals the real cost of food, which should inform better policies.	Needs some wordsmithing, but it's the right direction. (47%)	TCA offers an approach and tools to reveal the full range of costs and benefits across food systems, and should inform decision-making and policies.
3.	TCA reveals disparities of costs and benefits throughout the food system.	Doesn't resonate. (48%)	Included in the above statements.
4.	TCA reveals the inequitable distribution of costs and benefits across the food system of different products, creating opportunities for equitable change.	Needs some wordsmithing, but it's the right direction. (40%)	TCA addresses issues of equity and the distribution of costs and benefits.
5.	Understanding the complex and interconnected eco-agri-food chains of the world requires systems thinking.	This resonates. I'd support this. (79%)	
6.	Transformation toward sustainability of food systems can only be successful if it's based on a holistic understanding of linkages and dependencies.	This resonates. I'd support this. (52%)	

7.	TEEBAgriFood provides a comprehensive scientific framework for the analysis of the whole systems and its parts —application of the framework needs to be thoroughly reviewed and can only be successful if it is conceptualized as a learning process.	Doesn't resonate. (56%)	The TEEBAgriFood Framework is a living concept that should continuously evolve based on rigorous analysis and broad-based input.
8.	TCA should think about opportunities within the framework of costs and benefits.	Doesn't resonate. (66%)	REMOVE.
9.	TCA is a strategy to reveal the food systems role in achieving all the SDGs.	Doesn't resonate. (47%)	TCA offers tools and reveals opportunities to help support and achieve SDGs through food system transformation.
10.	TCA should unveil the comprehensivity (complete picture) of positive and negative externalities.	This resonates. I'd support this. (46%) Needs some wordsmithing, but it's the right direction. (45%)	TCA builds upon and expands the scope of cost-benefit analyses.
11.	TCA applications to local/regional foci should be community/socially driven.	Needs some wordsmithing, but it's the right direction. (34%) This resonates. I'd support this. (33%)	TCA applications incorporate local stakeholder input in regional food system analyses.
12.	TCA should be used to catalyze transformational change.	This resonates. I'd support this. (77%)	
13.	TEEBAgriFood provides a robust and valid scientific foundation for TCA applications.	This resonates. I'd support this. (51%)	TEEBAgriFood provides a dynamic framework for holistic analysis of food as a system.
14.	TCA analysis should not be restricted to the farm alone but applied to the entire food production system.	This resonates. I'd support this. (87%)	

15.	Historical and political economies should be integrated into TCA for food system transformation.	This resonates. I'd support this. (43%)	
16.	TCA should include cultural dimensions that aren't monetized but are critical and valued.	This resonates. I'd support this. (77%)	
17.	TCA systems should adopt comparable methods in order to be able to compare data.	This resonates. I'd support this. (68%)	
18.	Value should include but not be limited to monetizing.	This resonates. I'd support this. (80%)	
19.	There is a need to contextualize TCA applications.	This resonates. I'd support this. (59%)	
20.	TCA is currently defined differently for diverse interest; there is a need to unify around why this is important.	This resonates. I'd support this. (35%) Needs some wordsmithing, but it's the right direction. (34%)	TCA brings together diverse stakeholder groups with different goals and interests under a common unifying vision.
21.	Time is not on our side; we need to move quickly.	This resonates. I'd support this. (78%)	
22.			Addition: TCA is primarily aimed at supporting decision-makers (politicians, business leaders, farmers, consumers) by providing a more complete and transparent picture of the linkages and trade-offs in agriculture and food systems.
23.			Addition: Complex problems require complex solutions.

Appendix B: Participants

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