Issue A1

“Providing a broad overview of the links between SEEA CF and SEEA EA”

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Why are we here?

- The SEEA CF should include a broader overview of the links and overlaps between SEEA CF and SEEA EA (based on what is already in SEEA EA). This includes describing links between natural inputs, provisioning services and abiotic flows, and between natural resources and ecosystem assets.

Challenges

- Terminology
- Classifications
- Valuation
- Boundaries

What is in the guidance note?

- Adopt text from SEEA EA including Abiotic Flows
- Classifications – notably Forests and Land Cover
- Valuation – lessons from the EA process
- Boundaries – new approach
- Extensions to existing – species accounts

Adopting text from SEEA EA

- New sub-section or appendix on links between SEEA CF and SEEA EA, based on approach used in SEEA EA Appendix A1.2
- Redefine abiotic flows from the environment as defined in SEEA EA and some natural inputs in SEEA CF (minerals, energy, water).
- Clarify in SEEA CF that abiotic flows should be accounted for using SEEA CF rather than SEEA EA.

Classifications

- Discusses the **relationship between land accounts and ecosystem extent accounts**
  - Land cover, land use and ecosystem types are distinct concepts, each with its own classification
  - Some anthropogenic ecosystem types correspond well with some land cover classes…
  - …but for natural ecosystem types, land cover classes generally don't provide an ecologically meaningful proxy for ecosystem types
- In SEEA CF
  - Clarify these relationships
  - Refer to Global Ecosystem Typology as the reference classification for ecosystem types

Classifications

- Discusses the differences in **treatment of forests** between SEEA CF and SEEA EA
  - In SEEA CF, **forests are considered a form of land cover** and **forestry is a category of land use** (paragraph 5.30)
  - CF definition of forest land comes from FAO Forest Resources Assessment – based on structural characteristics (discerned through land cover) and land use
  - Not an ecological definition; doesn’t correspond well with forest ecosystems in the Global Ecosystem Typology
  - → “Forest land” includes large areas that are not forest ecosystems, including extensive areas of savanna ecosystems, especially in Africa, South America, Australia, and South and Southeast Asia
- In SEEA CF
  - Differentiate between accounting for forest land and accounting for forest ecosystems, emphasising the importance of compilers being explicit about definitions used
  - To avoid confusion, refer to “forest land” consistently in CF, not abbreviated to “forest” (this is consistent with how forest land is referred to in the 2025 SNA)

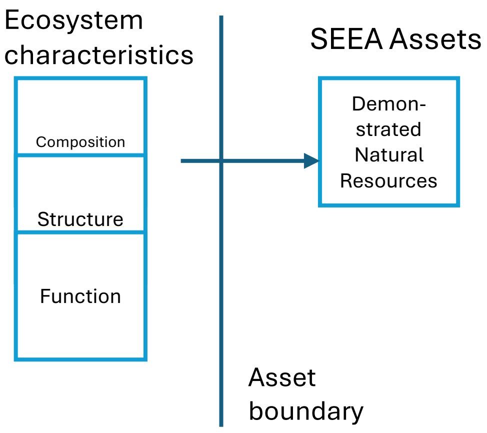
Monetary valuation

- Discusses the treatment of valuation based on experiences in SEEA EA and linking implications.
  - NPV doesn’t seem to work for biological products (Pascoe et al, 2026)
  - Double counting risk when aggregate things? Maybe.
    - Creation of individual environmental assets = creation of economic asset not necessarily valued in ecosystem
    - Biological environmental assets are usually permits to harvest, rarely actual economic assets (eg quotas for fish, native trees are derived from the harvest of the asset).

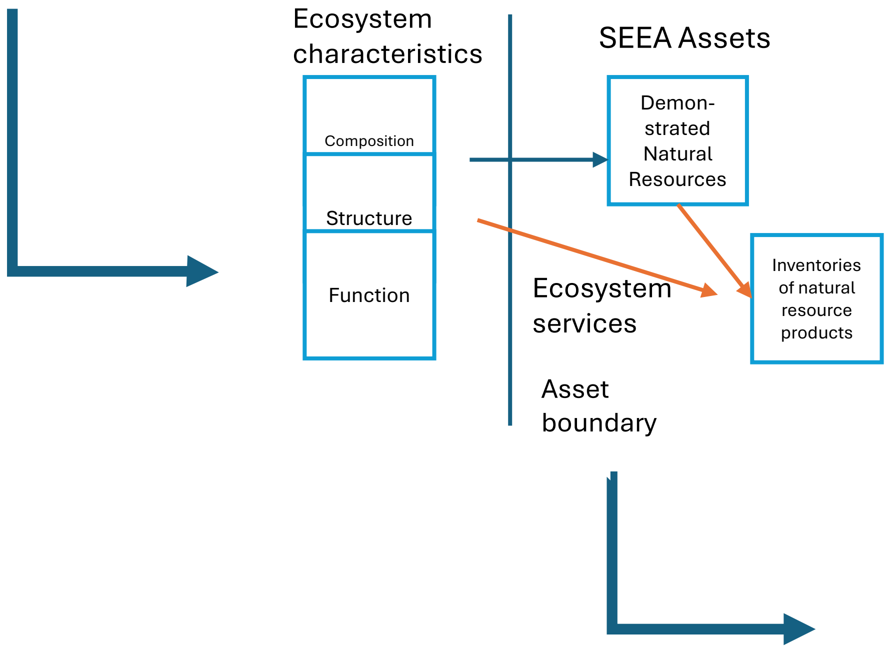
- Note on restoration expenditure
  - Influence of expenditure on Ecosystems?

Boundaries

- Discussion on production and asset boundary between SEEA EA and SEEA CF.
  - Alignment with Issue A8 – formal creation of ownership of environmental assets
  - Alignment with Issue B6 – formal recognition of Ecosystems having a role to manage externalities
  - Discuss extensions of the environmental SUT with ecosystem services
  - Ecosystem services as natural inputs (and finished products – spoiler!)

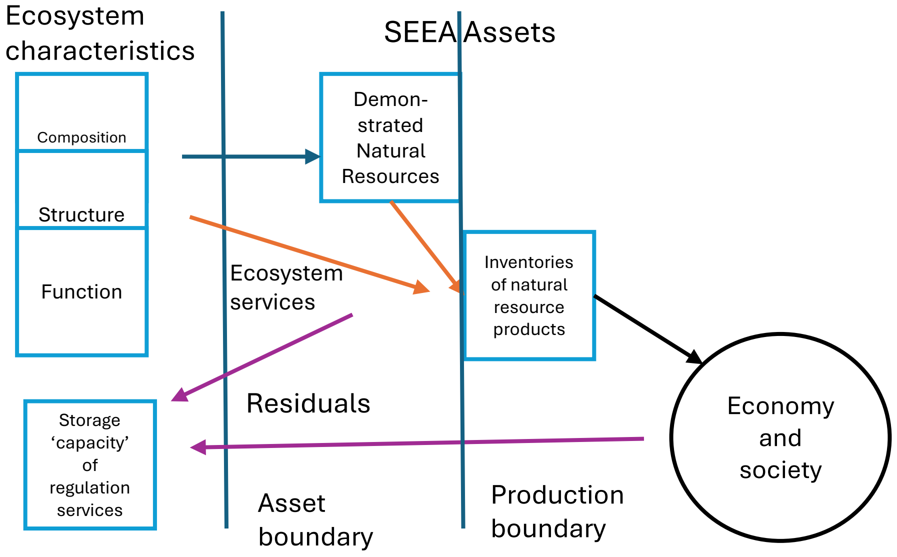


Assets



Flows

Is there an ‘Input’ boundary?



Pressures

Local links

- Location
  - Beyond spatial scales presented in previous guidance notes
  - Links changes in ecosystems to economic at a local level
- Condition and economic appearance of environmental assets
  - Needed for understanding local changes

Species accounts for biological resources

- Use of species accounts
  - Species accounts introduced in SEEA EA in the context of accounting for biodiversity (Chapter 13)
  - Should be considered for biological resource accounts, where useful
  - Should be included in any revision to SEEA AFF

Contacts

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