



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)

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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?**

Annexes are very useful, and since most of the information formerly included as annex is now distributed in between the text, every chapter is, in general terms, complete and understandable. The use of figures and tables to further explain some themes is very helpful.

The manual is applicable and understandable for using it at any given scale and by any country. Some emphasis could be made in specific considerations for megadiverse/developing countries, where the information gaps and data availability are scarcer, but, where, at the same time, most of the world's biodiversity is located. Thus, the importance to report the ecosystem extent, condition, and the consequent capacity to provide ecosystem services is of utmost importance.

## Comments by sets of chapters

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

Chapter one and chapter two provide the introduction to the EA manual. The definition of the combination of value frameworks provides a more visual and detailed explanation on the different values of nature and its relation with anthropocentric use, and thus, is important that it is included at the beginning of the manual.

I also remark the importance of explaining since the beginning that the boundaries between multiple-values are overlapping and the challenges this represents in defining a monetary value that can be used in policy-decision making, also that it should not be taken as a comprehensive monetary value of well-being.

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

It is important that the ecosystem assets description, includes the ecological realms (terrestrial, freshwater, subterranean and marine ecosystems) and the view from a three-dimensional perspective (vertical structure).

The case of smaller countries (in their territory extent) and the lack of specific data regarding the different levels of specificity recommended in the definition of ecosystem assets and ecosystem types, should be noted. The use of remote sensing data is often expensive and the global datasets available, NASA or EPA products, for example, often provide a very coarse image of the ecosystem types/and EFG.

Also, where there are many different ecosystem types/EFG in megadiverse countries, it is even more important to compile information at the finest level of specificity available, which is often not possible. It should also be noted that in the same megadiverse/developing countries, data availability in general is poor and even trying to compile non-spatial data, such as cadastres or alike registers, is not feasible. This is already

difficult for the terrestrial realms, and even more so, for the freshwater and marine realms.

More information needs to be made available for the spatial attribution of ecosystem services, especially when the supply and use do not coincide in the same area, and when economic unit ownership is not well-defined.

The differentiation between 1D and 2D extent recording is important and it was not considered before, its inclusion clarifies how to treat the different linear and non-linear features.

In the same context of megadiverse/developing countries, a more specific guide to define variables/indicators and the reference state, may be worth the effort. Since most of the suggested variables and reference states are provided taken into consideration more developed/less diverse countries, where humans have modified or replaced natural ecosystems over large parts of the countries or even in the whole EAA, the measurement of ecosystem condition needs to be tailored for the natural ecosystems.

The ecosystem condition typology (ECT), the selection criteria for ecosystem characteristics and their metrics, and the description provided is useful, although as stated before, compiling, and updating the information, might result very difficult in developing countries.

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

The distinction and description of biotic and abiotic flows and of intermediate and final ecosystem services is more easily understandable, compared to the 2012 manual, where there wasn't much emphasis made in describing them.

Further explanation of some specific ecosystem services and other environmental flows is appreciated, and the examples and descriptions presented are useful for the treatment of these special flows.

More examples showing the recording treatment of intermediate services, both regulating and maintenance and cultural, could be helpful to fully understand how its' use should be reported and to prevent double counting. Also, the definition of ecosystem services measurement baselines and the examples given, provide the basis for reporting the evolution and contribution of ecosystems to human welfare.

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

The inclusion of specific valuation methods and the order of preference in which they may be used, is very enlightening and helpful. Examples on the ecosystem service type, where each kind of valuation methods could be applied is also appreciated.

The challenge already described in Chapter 2, regarding the boundaries between multiple-values and its' overlapping, remains a very important remark to take into consideration, as well as the separation and understanding of the objective of valuing ecosystem services and not attempting to value nature itself.

In terms of valuing ecosystem assets, the accounting tables and explanation regarding ecosystem enhancement, degradation and conversions, is very well described; as for the example given in the Annex 10.1 for the NPV calculations is detailed and provides a more comprehensive guidance on how to calculate and present the ecosystem monetary asset account.

The inclusion of the extended balance sheet for ecosystem assets and the treatment of some resources is complementary and allows for a clearer comprehension.

The use of the figure of economic trustee, and the differentiation between legal and economic owner is especially useful in countries/cases where ownership allocation is difficult to establish. The inclusion of tables and examples in the annexes is very helpful.

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

The differentiation in the approaches described for recording degradation costs could be more detailed, it is somewhat hard to follow by the current description and the table.

The inclusion of the description of the thematic accounts/environmental themes is helpful. As a suggestion, emphasis could be made, regarding the importance of the biodiversity account for megadiverse/developing countries, where information regarding species (various endemic species) is poorly reported or not reported at all, and for which, a variety of ecosystem services (regarding specifically non-use or option values) could be getting lost for lack of interest/understanding.

Special/further effort could be made regarding the encouragement of the generation/availability of information (GIS, global datasets, biophysical modelling, and mapping).