DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
STATISTICS DIVISION
UNITED NATIONS

SEEA Revision

SEEA Experimental Ecosystem Accounting

Comment form

Comment form for the Consultation Draft

Deadline for responses: 1 January , 2013
Send responses to: seea@un.org

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

The comment form has been designed to facilitate the analysis of comments.

In Part I general comments on the structure and content of the draft document are sought. In Part II any other comments, particularly those of a technical nature should be included.

Relevant documents

Before submitting responses you are encouraged to read

Cover Note to the Consultation Draft

SEEA Experimental Ecosystem Accounting – Consultation Draft

Part I: General comments

In the box below please supply any comments on the structure of the document, the balance of material and the coverage of the draft including any thoughts on missing content.

Comments on the style, tone, and readability of the text are also welcome.

Please reference paragraphs numbers or section numbers as appropriate.

Chapter 1: Introduction; 1.1 What is ecosystem accounting?

"1.1 Ecosystem accounting is an approach to the assessment of the environment through the measurement of ecosystems, and measurement of the flows of services from ecosystems into economic and other human activity."

The explanation given in 1.1 is unsatisfying, because the opportunity to define „Ecosystem Accounting" in contrast to traditional „Ecosystem Analysis[1]" is not utilised., From a semantic point of view there exist in addition a pleonasm, if the term „Ecosystem Accounting" is mentioned without specifying in how far "new" balances are created by "ecosystem Accounting".

One could quote the following specific aspects of Ecosystem Accounting:

- Detailed compilation of human influence towards ecosystems,
- Incorporation of assets and their potential degradation; by introducing a stock or asset balance at the beginning and at the end of a fixed accounting period, degradation or accretion can be determined. This can give in addition hints with regards to sustainability of the ecosystem.

Proposal: Initially the terms ecosystem and ecosystem analysis should be explained. Then, the term „Ecosystem Accounting" should be distinguished by quoting the new and additional aspects.

Chapter 4:

In **chapter 4 („Accounting for Ecosystem Assets in physical terms")** the topic „Carbon Accounting" (CA) is presented in sub chapter 4.4. CA depicts one of in total two examples for the topic "Ecosystem Assets" – second example represents the „Accounting for biodiversity" (S. 72 pp.).

Sub chapter 4.4 consists out of 5 only pages (67-71) including a voluminous figure regards the global carbon cycle (Figure 4.4.1 „The main elements of the carbon cycle"; p. 68) and a full-page table (4.5.1 „Carbon stock account"; S.70) regards the carbon stocks.

Table 4.5.1 represents an attempt to integrate on the one hand the physical flows und assets accounts regards fossil fuels (energy) resources and emissions from SEEA Central Framework and at the other hand the remaining carbon stocks and the flows between.

Whilst there exist data sources for some columns (fossil fuels and emissions), this might not be the case for a larger part of the stocks mentioned in table 4.5.1. In addition it is not visible in which way the presumably extensive work of data collection might be relevant. E. g. the

[1] Examples for ecosystems: Lakes with their nutrient balances and a regulating system ensuring stability, drainage areas with their water flows including inflows and outflows and the atmosphere with its micro elements which influences the climatic situation on earth. Ecosystems can be defined on quite different scale levels (from the Petri dish to the global atmosphere!) and they can contain also quite different flows and regulating systems. In general, ecosystem analysis starts with the definition of the border of the system, then the internal flows are analysed and also the flows crossing the border. In addition ecosystems can be formed and influenced by human activities, but they cannot be produced, i. e. installations cannot be seen as ecosystems.

accumulation of carbon in the economy is presumably completely irrelevant regards weight quantities.[2]

Furthermore we agree with Jock MARTIN from EEA, who mentioned in his comment on December 13 regards the report of the "Committee of Experts on Environmental Economic Accounting"[3], that the aim of Carbon Accounting should be to integrate the various key policies regards resource efficiency (including energy, food safety), climate change und ecosystem maintenance. It is not visible how the proposed Carbon Accounting can be helpful for reaching this aim. The proposal of Jock MARTIN, to handle the topic Carbon Accounting in SEEA 3 should be considered. Destatis would agree to such a proposal and would like to participate in the preparation team.

Addendum: The draft SEEA Experimental Ecosystem Accounting contains in addition an Annex to chapter 4.4 on the pages 125-133. This Annex represents in large part a copy of chapter 4.4. Notably the figure and table from 4.4 are repeated. This seems to be inappropriate for an Annex, who should deliver additional information.

Still chapter 4:

Sub chapter **4.3.4 („Aggregation in Ecosystem Accounting")** speaks in paragraph 4.79 (p. 66) about the topic „normalisation" of ecosystem characteristics with regard to a reference point. It is said that the proposed Asset Accounting gives the opportunity to utilize the starting point of an Accounting period as reference.

This accounting-method, with its ability to give a solid reference point, is then put into contrast to a kind of science which utilizes the „pre-industrial situation" as benchmark for the „majority of eco-system assets". 4.79 mentions explicitly the water quality norms of the European Water Framework Directive. This side blow on the (ecological) science and the European regulation on water protection is not only not understandable at all, it discredits also the principally correct interest, to develop a new measure to evaluate the stocks – comparison between the stocks at the beginning and at the end of the accounting period.

Proposal: This paragraph should only present the possibility for the establishment of a new reference point, namely via comparison of the situation at the starting point and the end of the accounting period. It

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[2] Regards the monetary value this might be not the case if one considers that diamonds consist completely out of carbon!

[3] Jock MARTIN: "Considering SEEA Part 3 "*/Applications and Extensions/*", I would like to remind the EEA position regarding the policy importance of compiling integrated carbon accounts as a way to address altogether in one framework key policies related to Resource Efficiency (incl. energy, food security), Climate Change (CO_2) and Ecosystem maintenance (incl. biodiversity). The current proposal presented with SEEA Part2 is heading in the right direction but its place in the overall SEEA setting is not appropriate. As basic fossil and biological carbon balances and emissions of GHGs are part of the SEEA Central Framework and broadly covered by the SEEA Energy, the integrated carbon account would be better placed in SEEA Part 3 than in Part 2."

should also be mentioned, that this instrument is still under development and possesses some difficulties. There exists natural fluctuation of considerable degree, e. g. for the stocks in water resources. This fluctuation restricts the utilisation of asset amounts at a certain point in time as reference point.

Still chapter 4:

Balancing of water resources

SEEA Experimental Ecosystem Accounting presents in chapter 4.3 – „Compiling Ecosystem Accounts“ – a table on water resources: Table 4.1 „Physical asset accounts for water resources“ on page 62.

Table 4.1 is completely identical to table 5.11.2 on page 198 of the SEEA Central Framework (CF). It’s of course not forbidden to copy-paste tables from basis SEEA, this can be useful. In the case given, it is firstly not explicitly said, that this table comes from SEEA CF and it’s in addition written in paragraph 4.56, that „ … information at this level of detail is likely to be of particular relevance in ecosystem accounting“. The impression comes up, that special ecosystem accounting is not necessary. This cannot be intended.

Proposal: If table 4.1 should remain at this place, then the origin should be mentioned explicitly and it must be made clear, how this table could be utilised for ecosystem accounting.

Part II: Other comments

In the box below please supply any additional comments including those of a more technical nature.

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

Click here and start typing (The length of your response is not limited by this text box.)