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The MAIA country fact sheets summarize the state of affairs on natural capital accounting (NCA) in the countries connected to the MAIA project. They serve as an accessible overview and entry point for collaboration. The factsheets describe the needs from policy, society, science and business for the use of NCA, give an overview of the ongoing and published research -including knowledge gaps- in the country, include contact details and an overview of national partners and stakeholders involved in the accounts. Information in this document is based on MAIA Deliverables and exchanges, and the content is reviewed, co-authored and updated by MAIA-liaison persons in the participating country. This version was updated on 15 December 2020.

Country fact sheet: Spain (ES)

Jomme Desair, Sander Jacobs, Sylvie Campagne, Benjamin Burkhard

Country co-authors:

Fernando Santos Martín, Alejandro Caparrós, Adrián García Bruzón, Pablo Campos, Jose L. Oviedo

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TABLE OF CONTENTS





Summary

In Spain the development of natural capital accounts is seen as complementary to a broad range of national and international policy needs. They would contribute in particular to the SEEA-EEA, the European Environmental Economic Accounts (EEA) and the EU and Spanish Biodiversity strategy. Currently the focus of policy is on the Environmental Economic Accounts as they have been recently rolled out in Spain and integrated in their national statistics. There have also been discussions, to connect the accounts to the economic sector.

Natural capital accounts are being developed on two different levels: at the national level and at the regional level for Andalusia. At the national level, an ecosystem extent and a forest condition account have been developed and will be published soon. They are also working on a range of multiple ecosystem services and biodiversity accounts, and in the near future they will develop ecosystem asset accounts.

At the regional level and in Andalusia the focus has been to develop forest asset accounts in monetary terms that have been published, along with ES accounts, carbon and biodiversity accounts.

The main data gaps are related to evaluation and quantification of some ecosystem services, mainly regulating and some cultural. Otherwise, developing accounts in some specific ecosystem such as marine ecosystems present an additional difficulty. One of the main challenges is to improve the participation of institutions and to promote political and legislative actions.

Spain reports sufficient capacity and scientific information to implement SEEA-EEA in the context of MAIA. Nonetheless, there is a need for training for some Spanish government institutions. Moreover, a simple guide of applications of the different accounts would be helpful for the process. Sharing experiences and systematic communication between the different MAIA partners will be very useful.

Country policy priorities for developing natural capital accounts

Based on MAIA D5.1 (Annex 10 section 3)

In Spain the development of NCA is seen as complementary to a broad range of national and international policy needs. They would in particular contribute to the SEEA-EEA, the European Environmental Economic Accounts (EEA) and the EU and Spanish Biodiversity Strategy. Currently the focus of policy is on the Environmental Economic Accounts as they have been recently rolled out in Spain, and integrated in their national statistics. There have also been discussions and regional pilots studies to connect the accounts to the economic sector.

The development of NCA will contribute to the EU Regulation No. 691/2011 of 6 July 2011 on European Environmental Economic Accounts. The EU and Spanish Biodiversity Strategy as well as the Habitats Directive require each State to produce a six-year report on the provisions they have adopted for compliance. In Spain, this commitment is also an express mandate of Law 42/2007, of December 13, on Natural Heritage and Biodiversity. NCA will help achieve the goals set out in these strategies and directives. Furthermore, stakeholders also mentioned NCA development to enable climate adaptation, monitor and reach the Sustainable Development goals (SGD) and the Convention of Biological Diversity (CDB).

The work on EEA under the Spanish National Ecosystem Assessment has already contributed to the accomplishment of some of the EU and Spanish Biodiversity Strategy targets. There have also been discussions, and regional pilots studies (i.e. Andalusia), to connect the accounts to the economic sector.

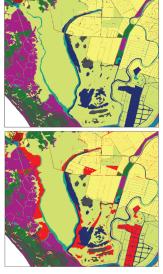


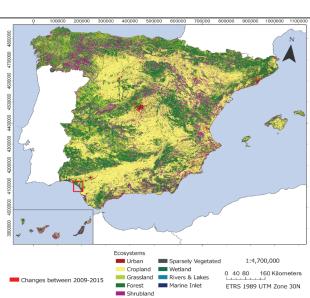


Pilot accounts under development Summary table of national accounts

		Ecosystem Types / Ecosystem Services	Link to research
Accounts for ecosystem assets	Ecosystem extent account	All ecosystems*	García-Bruzón and Santos-Martín, forthcoming. García-Bruzón et al. 2020
	Ecosystem condition account	Forest*	Campos et al., 2019; Caparrós et al., 2017
		All ecosystems	
Accounts	Ecosystem services supply and use table - physical terms	All ecosystems ES: Crop production, Livestock production, Timber production, Freshwater supply, Water infiltration, Soil fertility, Carbon storage, Nature recreation	Santos-Martín, et al. 2018
for		All ecosystems	
ecosystem services	Ecosystem services supply and use table - monetary terms	All ecosystems ES: Crop production, Livestock production, Timber production, Freshwater supply, Water infiltration, Soil fertility, Carbon storage, Nature recreation	Santos-Martín, et al. 2016
		All ecosystems Carbon	
Thematic accounts		Biodiversity	

State of development		
Finished		
Ongoing		
None ongoing or published		
*Highlighted in the fact sheet		





Summary overview of highlight national accounting projects

Experimental Ecosystem Accounting for Spain

Scale of the account National;

Involved and funding partners

Ministry of Ecological Transition (MITECO) and National Institute of Statistics of Spain (INE);

(Policy) Goal of the study

This study constitutes the first attempt at a national scale to integrate statistical data into a framework for organizing biophysical data, measuring ecosystem services, tracking changes in ecosystem assets and linking this information to economic and other human activity. This project will develop all the core accounts from the SEEA-EEA framework and a biodiversity thematic account;

Ecosystems under study

All ecosystems but with more detailed information for forest ecosystems;

ES/thematic account under study

There are multiple ES under study and the thematic account will be for Biodiversity;

Methods and data used for the study (if relevant indicators used)

- Land cover Spanish cartography (1970-2015 and 25 meters of resolution)
- Statistic approach for significative ecosystem flows
- Full condition SEEA-EEA method. Indicators based on European databases and remote sensing
- Validation phase for extent and condition accounts
- Include innovative methods based on machine learning and deep learning

Approximate date of final results

End 2022.

Figure

Spanish ecosystem types in 2015 Detail of Doñana National Park



MAIA

• An extent account proposal at the national level

We present a novel approach to construct ecosystem extent accounts automatically from ecosystem type maps. The method includes a statistical method to measure the flows of spatial changes among ecosystems over time.

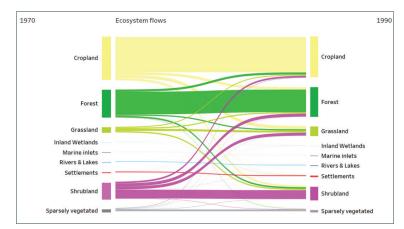
We constructed the ecosystem extent account at a national level, based on land use, land use change and forestry spatial cartography (LULUCF), exploring the synergies between natural capital accounting and carbon inventories. In a first phase, a general approach of ten terrestrial ecosystems were used, including the statistical significant gain and loss flows between 1970 and 2015 of these ecosystems.

This account has a number of potential applications: the management of natural areas and ecosystems, the integration of ecosystem accounting into national accounts, the fight against climate change and the evaluation of natural capital by the private sector, among others.

Table 1

Indicators used for measuring the forest condition accounts

ECT groups	ECT classes	Indicator
	Dhuniant state	NDWI
Abiotic ecosystem	Physical state	Soil organic carbon
characteristics	Chemical state	Tropospheric ozone
	Chemical state	Soil PH
	O III	Maxent Common forest birds
	Compositional state	Maxent Vascular plants
Dististication		Maxent IUCN vulnerable species
Biotic ecosystem characteristics		NDVI
		Tree canopy
	Structural state	GPP
		NPP
Low de como	Laural and a second	Morphological Spatial Pattern Analysis
Landscape characteristics	Landscape characteristics	Forest Area Density
characteristics	characteristics	Naturalness index



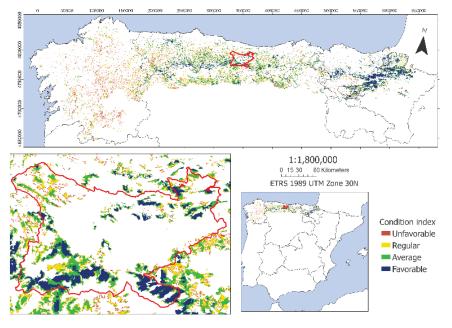


• Forest condition account proposal at the national level

We have developed an approach to making ecosystem condition accounts according to the SEEA-EEA framework through the selection of indicators following the ecosystem condition typology. This approach has a high potential for scalability and is therefore useful for generating comparable condition accounts at different scales and in different ecosystems.

For this pilot methodological approach we developed the condition account for Spanish forests using LULUCF cartography for two points in time: 2009 and 2015. This approach used the national classification of forests, made for the national forest inventory and map, which is based on LULUCF forest categories.

To ensure the consistency of different variables describing the same ecosystem type, we used sites with minimum disturbance as a reference. This was based on two criteria: forests within protected areas of IUCN category I, II, III or IV and of which the forest cover has not changed since 1970. The difference between the weighted indicators in the reference areas and the rest of the forest areas by class and region was evaluated.



Figure

Spanish Atlantic forest condition in 2015

Detail for Picos de Europa National Park



Summary table of regional accounts

Account		Ecosystem Types / Ecosystem Services	Link to research
Accounts for ecosystem assets	Ecosystem extent account	Forest	Campos et al., 2019; Caparrós et al., 2017
	Ecosystem condition account	Forest	Campos et al., 2019; Caparrós et al., 2017
		Forest	Campos et al., 2019; Caparrós et al., 2017
Accounts for ecosystem services	Ecosystem services supply and use table - physical terms	Forest ES: forestry, hunting, residential and private amenity, mushroom, carbon, water, recreation, landscape and threatened biodiversity	Campos et al., 2019; Caparrós et al., 2017
	Ecosystem services supply and use table - monetary terms	Forest ES: forestry, hunting, residential and private amenity, mushroom, carbon, water, recreation, landscape and threatened biodiversity	Campos et al., 2019; Caparrós et al., 2017
		Land	Campos et al., 2019 and 2020
Thematic accounts		Carbon	Campos et al., 2019 and 2020
		Biodiversity	Campos et al., 2019

Summary overview of highlight regional accounting projects

RECAMAN, Renta y Capital de los Montes de Andalucía

Scale of the account

Regional, Andalusia;

Involved and funding partners

Instituto de Políticas y Bienes Públicos del CSIC (IPP-CSIC), Centros de Investigaciones Forestales del INIA (CIFOR-INIA), Escuela Técnica Superior de Ingenieros de Montes (ETSIM-UPM), Universidad de Extremadura (UNEX), Instituto de Recursos Naturale del CSICs (IRN-CSIC), Centro de Servicios Forestales de Castilla y León (CESEFOR), Estación Experimental Aula Dei del CSIC (EEAD-CSIC), Egmasa, Junta de Andalucía;

(Policy) Goal of the study

To provide a large scale application of an ecosystem accounting framework designed to estimate total income, or Hicksian income;

Ecosystems under study

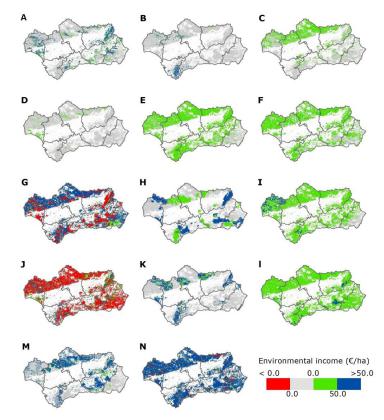
Forests and open woodlands;

ES/thematic account under study

Multiple Enviromental Incomes, see below;

Methods and data used for the study (if relevant indicators used)

Agroforestry Accounting System (AAS), Simulated Exchange Values (SEV) and many methods and data sources, see Campos et al. (2019) and Caparrós et al., (2017). A more elaborate explanation is given below for the estimation of the Hicksian income and the Simulated Exchange Values for the Andalusian forests;



Figure

Maps of environmental incomes of Andalusian forests (2010). Abreviations: A is timber, B is cork, C is firewood, D is nuts, E is grazing, F is hunting, G is private amenity, H is public recreation, I is mushrooms, J is carbon, K is landscape, L is biodiversity, M is water and N all products. Note: the value 0.0 denotes a value below 0.01 €/ha. Source: Campos et al. (2019a).

References of the main research

Campos, P., Álvarez, A., Oviedo, J.L., Ovando, P., Mesa, B., Caparrós, A., 2020. Refined Systems of National Ac- counts and Experimental Ecosystem Accounting Versus the Simplified Agroforestry Accounting System: Testing in Andalusian Holm Oak Open Woodlands. <u>https://doi.org/10.3390/f11040393</u>

Campos, P., Caparrós, A., Oviedo, J.L., Ovando, P., Álvarez-Farizo, B., Díaz-Balteiro, L., Carranza, J., Beguería, S., Díaz, M., Herruzo, A.C., Martínez-Peña, F., Soliño, M., Álvarez, A., Martínez-Jauregui, M., Pasalodos-Tato, M., de Frutos, P., Aldea, J., Almazán, E., Concepción, E.D., Mesa, B., Romero, C., Serrano-Notivoli, R., Fernández, C., Torres-Porras, J., Montero, G., 2019a. Bridging the Gap Between National and Ecosystem Accounting Application in Andalusian Forests, Spain. Ecological Economics 157, 218–236. https://doi.org/10.1016/j.ecolecon.2018.11.017

Campos, P., Oviedo, J.L., Álvarez, A., Mesa, B., Caparrós, A., 2019b. The role of non-commercial intermediate services in the valuations of ecosystem services: Application to cork oak farms in Andalusia, Spain. Ecosystem Services 39, 100996. https://doi. org/10.1016/j.ecoser.2019.100996

Caparrós, A., Oviedo, J.L., Álvarez, A., Campos, P., 2017. Simulated exchange values and ecosystem accounting: Theory and application to free access recreation. Ecological Economics 139, 140–149. https://doi.org/10.1016/j.ecolecon.2017.04.011;



• Hicksian income or Total income in the forest of Andalusia

In Andalusia, as part of the RECAMAN project and using the "Agroforestry Accounting System" (AAS), we provided monetary accounts for forests and open woodlands farms ing, carbon sequestration, water, recreation, landscape and compatible with the SEEA-EEA methodology, although the aim of the AAS is to estimate total income, or Hicksian income (Caparrós et al., 2003; Campos et al. 2019a). In fact, RECAMAN was the first large scale application of an ecosystem accounting framework designed to estimate total income. Current efforts within the MAIA project have allowed to detail the results for 12 private economic activities (timber, cork, firewood, industrial nuts, grazing (grass, acorn, browse, wild fruit), conservation forestry services, hunting owner residential services, livestock, agricultural crops and amenity service auto-consumption) and 7 public economic activities (fire services, public recreation services, mushwild biodiversity preservation services and water supply stored in lowland watershed government reservoir). Current particular parts of the AAS methodology, e.g. the role of intermediate services (Campos et al., 2019b), and on linking this methodology with SEEA-EEA (Campos et al., 2020);

• Simulated exchange values (SEV) and free access recreation in the forest of Andalusia

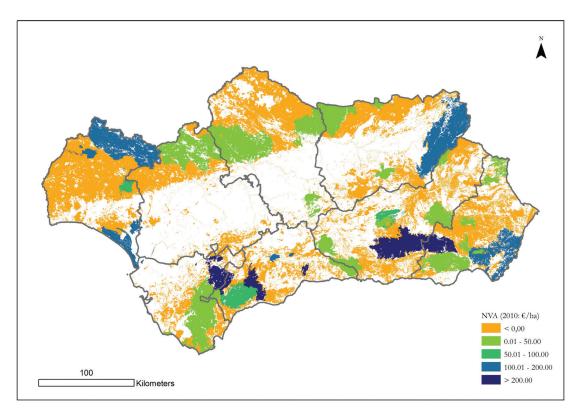
The use of simulated exchange values (SEV) for ecosystem accounting was discussed in Caparrós et al., 2017, extending the methodology initially proposed in Caparrós et al., 2003 (for choice experiments and SEV, see Oviedo et al., 2016). The SEV is a practical method to estimate values for goods and services currently outside of the market in a manner consistent with the market-based figures considered in national ac-



counts. The method proposes to simulate, in a partial equilibrium context, the price that would occur if a good or service outside of the market, such as free access recreation in forests, were internalized. The method takes into account the demand, estimated using non-market valuation techniques, the supply and the market structure. The SEV has been applied, in an ecosystem accounting context and as part of the RECAMAN project, to free access recreation in the forests of Andalusia. The results were compared to those obtained using Hicksian variations (roughly, consumer surplus).

• Towards biodiversity accounts in monetary terms at national level

Within the MAIA project, we are estimating Simulated Exchange Values (SEV) for the preservation of threatened biodiversity at national level. The goal is to obtain spatially explicit values and to advance, as much as possible, towards a monetary account for biodiversity at national scale. However, there are no results available yet.



Figure

Map of recreational Net Value Added in Andalusia using the SEV.

Source: Caparrós et al. (2017).



Knowledge gaps and difficulties for developing natural capital accounts

Based on MAIA D3.2 (Annex 10 section 5); D5.1 (Annex 10 section 5e and 6d)

The main data gaps are related to evaluation and quantification of some ecosystem services, mainly regulating and some cultural. Otherwise, developing accounts in some specific ecosystem such as marine ecosystems present an additional difficulty. One of the main challenges is to improve the participation of institutions and to promote political and legislative actions.

A key gap is the lack of specific frameworks for the measurement of the different accounts in a replicable and scalable manner. It is a big challenge to manage the data and implement the novel methods for these experi- mental accounts.

However, the main limitation is not technical. The institu- tions that express interest in accounting do not have the working conditions to actually work on this topic. They lack time and resources. Moreover, the implementation of eco- system accounts into the SNA needs more political and leg- islative support.

Support needs for developing natural capital accounts

Based on MAIA D3.2 (Annex 10 section 6 and 7); D5.1 (Annex 10 section 6e, 7 and 8)

Spain reports to have sufficient capacity and scientific information to implement NCA in the context of MAIA. Nonetheless, there is a need for training for some Spanish government institutions. Moreover, a simple guide of applications of the different accounts would be helpful for the process. Sharing methods and systematic communication between the different MAIA partners is needed.

The capacity to produce accounts is already available in Spain. Nonetheless, there should be some training for the staff of the Ministry for Ecological Transition of Spain and the Spanish National Statistical Office. Training could be done back to back with annual MAIA workshops throughout the next 2 years.

Based on the results of other scientific projects (i.e. SNEA, RECAMAN) it can be assumed that there is enough scientific information for implementing MAIA in Spain. The Ministry of Ecological Transition supports this and is convinced that MAIA could facilitate the interface between scientific knowledge in different disciplines and decisions.

Spain is missing a simple guide of applications of the different accounts. The sharing of methods by the different teams would help to advance and improve in different areas. Therefore, more systematic communication and information exchange between MAIA partners is needed.

Involved partners and stakeholders

Based on D5.1 (Annex 10 section 2); European NCA stakeholder day

Government	Research	Private sector or NGO
Ministry of Ecological Transition (MITECO)	Universidad Rey Juan Carlos de Madrid (URJC)	Ecoacsa
National Institute of Statistics of Spain (INE)	Spanish National Research Council (CSIC)	
Biodiversity Foundation (FB)		

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