

# Gross ecosystem product (GEP) accounting for the ecological restoration of mine sites

## Graphical Abstract



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14 **Gross ecosystem product (GEP) accounting for the ecological restoration of mine sites**

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## Gross ecosystem product (GEP) accounting for the ecological restoration of mine sites

**Abstract:** This study developed a gross ecosystem product (GEP) accounting framework for small-scale mining areas and applied it to systematically evaluate the dynamics of ecosystem service values before and after ecological restoration in a typical karst mining region in Jinsha County, Guizhou Province. All monetary values are in Chinese currency (Renminbi, RMB) and are expressed in units of ten thousand yuan. The total regional GEP after ecological restoration increased significantly from 68.20 ten thousand yuan before restoration to 1212.90 ten thousand yuan, representing an increase of 1144.70 ten thousand yuan. Ecological regulating services were the primary contributors to this growth, with the soil conservation value increasing from 50.56 to 920.34 ten thousand yuan, providing the core driving force of GEP growth. An analysis of land use structure revealed that the proportional contribution of services from dry land within the GEP increased from 26.88% to 58.95%, becoming the dominant land type driving the growth of regional ecological economic value. Therefore, ecological restoration projects in karst mining areas effectively improve the quality of the regional ecological environment and also significantly enhance the value of ecosystem service functions. The study provides a quantitative basis and methodological support for the scientific transformation from lucid waters and lush mountains to invaluable assets, and for promoting the sustainable ecological management of small and medium-sized mining areas.

**Keywords:** Ecological restoration; Gross ecosystem product (GEP); Ecosystem services; Land use change

### 1. Introduction

Mineral resources are an important material foundation for national economic growth and social

46 development. However, their large-scale exploitation, while supporting industrialization and  
47 urbanization, also inevitably has a profound negative impact on regional ecosystems. These impacts  
48 primarily manifest as vegetation destruction, soil erosion, terrain and landform degradation, loss of  
49 biodiversity, and various environmental pollution issues (Xu *et al.* 2025; Xu *et al.* 2025). The  
50 concept that lucid waters and lush mountains are invaluable assets highlights the need to align  
51 conservation with economic incentives. Historically, mining remediation has relied predominantly  
52 on end-of-pipe strategies targeting singular issues such as pollution control or vegetation restoration  
53 (Liu *et al.* 2022; Zhang *et al.* 2020). This fragmented approach has limited the ability to quantify  
54 comprehensive ecological benefits, obscuring practical pathways for value conversion and thereby  
55 weakening the intrinsic motivation for ecological preservation. Consequently, scientifically and  
56 comprehensively assessing the effectiveness of mine ecological restoration, translating abstract  
57 ecological benefits into concrete economic and social values, and thereby assigning a price to “lucid  
58 waters and lush mountains” have become urgent scientific challenges. Addressing these challenges  
59 is essential for advancing green, low-carbon development and the construction of an ecological  
60 civilization in the mining sector.

61 Gross ecosystem product (GEP) refers to the total economic value of all the products and services  
62 provided by ecosystems for human well-being and sustainable economic and social development. It  
63 is an important comprehensive indicator for measuring ecological benefits (Li *et al.* 2021). By  
64 establishing a rigorous GEP accounting system, it is possible to systematically quantify the key  
65 functions provided by ecosystems, such as provisioning services, regulating services, and cultural  
66 services, thereby providing a unified and comparable value basis for ecological benefit assessment,  
67 the design of ecological compensation mechanisms, and the formulation of green policies (Zhou *et*  
68 *al.* 2022). Recently, studies have conducted an extensive exploration of the theoretical framework

69 and practical application of GEP accounting at the regional and global scales, providing an  
70 important foundation for the assessment of ecosystem service value (Li *et al.* 2021; Wu *et al.* 2021;  
71 Xie *et al.* 2018). However, most studies have focused on macro-scale systems, such as river basins  
72 and provinces, with much less attention given to ecological restoration projects in local contexts,  
73 such as small mining areas. Therefore, introducing GEP accounting into the field of mine ecological  
74 restoration will not only help to systematically trace the changes in ecosystem services during the  
75 restoration process, but will also provide a quantitative basis for coordinated decision-making on  
76 ecological protection and economic development in mining areas, facilitating a shift from the  
77 traditional model of prioritizing development over conservation to a green development model that  
78 prioritizes ecological benefits. In this context, conducting GEP accounting research on mine  
79 ecological restoration in typical mining areas and exploring the specific pathways for the  
80 conversion of ecological benefits into economic and social value are of significant theoretical and  
81 practical significance. Such studies would improve the evaluation systems used in mine ecological  
82 restoration and strengthen the internal drivers of ecological protection.

83 Based on this background, this study considered a typical mining ecological restoration area in  
84 the karst region of Guizhou Province as a case study, and constructed a GEP accounting system  
85 applicable to the project scale. The aim was to accurately quantify the value increment of  
86 small-scale restoration projects in terms of provisioning services, regulating services, and cultural  
87 services, determine their GEP structure and growth mechanism, and analyze how the functional  
88 contributions of different land types evolved before and after restoration at the micro-level.  
89 Additionally, the study clarified the pathways through which the ecological-economic pattern of  
90 small remediation projects is reshaped. By establishing a GEP accounting and analysis framework  
91 applicable to small scales, this research provides quantifiable and comparable evidence of

92 ecological benefits for the ecological governance of small mining areas. It aims to enhance  
93 stakeholder confidence and provide scientific references and practical pathways for promoting the  
94 large-scale advancement of ecological restoration in small-scale mining areas.

## 95 **2. Overview of the study area**

96 The study area is a coal mine located in Jinsha County, Guizhou Province, in the southeast of  
97 Guizhou Province, China, situated approximately 40 km from the county seat of Bijie City. Its  
98 geographical coordinates range from 106°21'54" to 106°23'37" east longitude and 27°16'14" to  
99 27°17'24" north latitude (Figure 1). The area has a subtropical humid monsoon climate, with an  
100 average annual temperature of 14.5°C and an average annual precipitation of 1126.71 mm, most of  
101 which occurs from May to September. This region is located in the transition zone from the central  
102 Guizhou plateau to the northwest Guizhou mountainous area. It is characterized by karst gully  
103 landforms, consisting of low and medium mountains formed by tectonic erosion and dissolution  
104 processes. The local hydrological system is part of the Liuguang River, a tributary of the Wujiang  
105 River in the upper reaches of the Yangtze River Basin. No major rivers have developed in the  
106 immediate vicinity. The soil is mainly yellow soil and lime soil, with a relatively thin layer  
107 generally ranging from 30 to 50 cm in thickness. The medium-sized mine started production in  
108 2013, with a designed annual output of 450,000 tons. Long-term open-pit mining has caused strong  
109 human engineering disturbances, leading to significant geological and environmental problems,  
110 such as the large-scale exposure of coal gangue and the development of dangerous rock masses.

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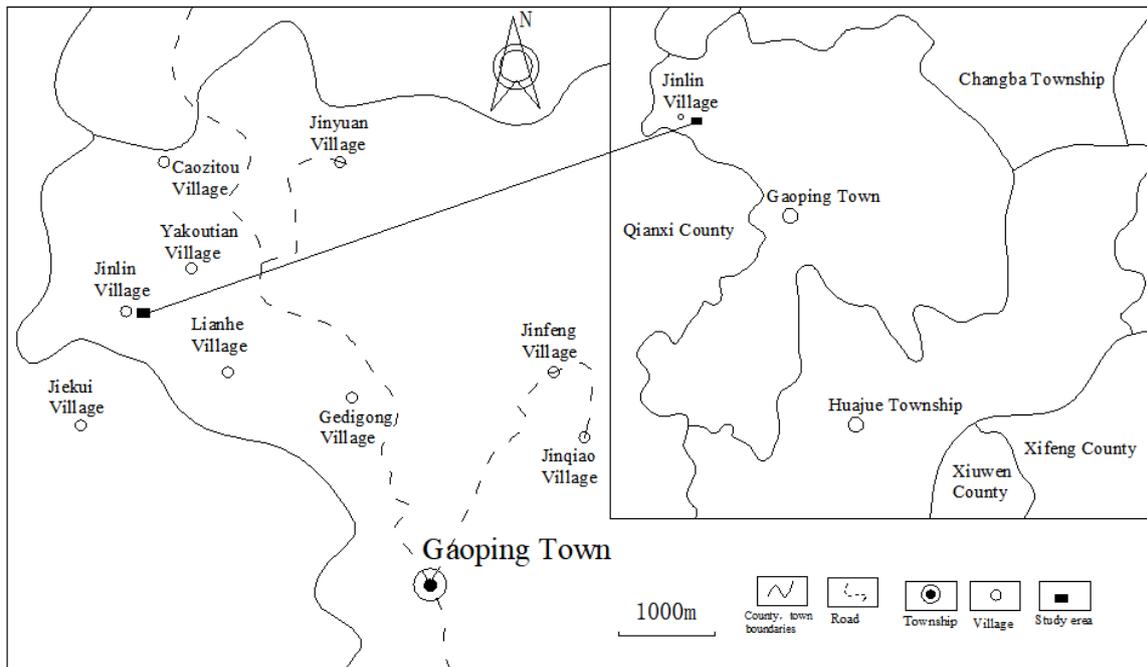


Figure 1 Location map of the project area

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115 In accordance with the requirements of the Bijie City Natural Resources and Planning Bureau  
 116 for promoting the rectification of market-oriented mine ecological restoration projects, the coal  
 117 mine initiated an ecological restoration project in 2022. A restoration strategy was adopted that  
 118 combined ecological reconstruction with auxiliary regeneration. The project comprehensively  
 119 restored 77.37 ha of damaged land. The restoration measures involved reshaping the terrain and  
 120 landforms, constructing infrastructure, ecological restoration, and environmental protection projects.  
 121 In terms of vegetation restoration, 20,550 trees were planted, and 2,413 kg of grass seeds were sown.  
 122 In the cultivated areas, green manure (corn and rape) was planted, while in the forest areas, tree  
 123 species were planted, including willow, privet, lindens, and osmanthus.

124 There was a significant change in the land use structure before and after the restoration (Table  
 125 1). Before the restoration, mining land accounted for 91.65% of the total area (70.91 ha), and the  
 126 original industrial and mining land was mainly converted into dry land and forest land. The area of  
 127 dry land increased by 40.47 ha, reaching 41.42 ha, becoming the dominant land use type; the area of

128 forest land increased by 31.50 ha, reaching 34.07 ha.

129 Table 1 Changes in land use types before and after the ecological restoration project

Land types	Before restoration (ha)	Proportion (%)	After restoration (ha)	Proportion (%)	Variation (ha)
Mining Land	70.91	91.65%	0	0	-70.91
Dryland	0.95	1.23%	41.42	53.54%	40.47
Forest Land	2.57	3.32%	34.07	44.03%	31.50
Grassland	1.11	1.33%	1.88	2.43%	0.77
Construction Land	1.83	2.47%	0	0	-1.83
Total	77.37	-	-	-	-

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### 131 3. Accounting indicators and methods

#### 132 3.1 Accounting indicator system

133 The GEP accounting framework quantifies the status of the ecosystem from a value perspective.

134 The *Technical Guidelines for Land Ecosystem Product GEP Accounting* (hereinafter referred to as

135 the “guidelines”) provide a scientific basis for conducting GEP accounting across various regions

136 (Liu *et al.* 2022). According to the guidelines, the GEP accounting indicator system comprises three

137 major service categories: provisioning services, regulating services, and cultural services. In this

138 study, based on data availability and the applicability of assessment methods, as well as the

139 ecological restoration status of the study area, eight indicators were selected for accounting:

140 agricultural products, water source conservation, soil retention, air purification, carbon fixation,

141 oxygen provision, climate regulation, and landscape value (Table 2). Different assessment methods

142 were adopted for the different service categories: the value of provisioning services was mainly

143 calculated using the market value method; the value of regulating services was mainly calculated

144 using the substitution cost method; and because no standardized statistics were available for tourist

145 attractions in this study area, the equivalent factor method was applied to directly calculate the

146 value of forest cultural services. Notably, the functional quantity of cultural services was not

147 quantified in physical terms. The specific accounting methods are summarized in Table 2.

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149 Table 2 Physical and value measurement indicators system for the GEP of the restoration area

Service category	Accounting project	Physical quantity indicators	Value indicators (in ten thousand yuan)
Provisioning services	Agricultural products	Area (ha)	Value of agricultural products
	Water conservation	Water conservation capacity (m <sup>3</sup> /a)	Value of water conservation
	Soil conservation	Soil retention capacity (t/a)	Value of reducing sediment accumulation Value of reducing non-point source pollution
Regulating services		Reduce the amount of sulfur dioxide (t/a)	Value of sulfur dioxide purification
	Air purification	Reduce the amount of nitrogen oxide (t/a)	Value of nitrogen oxide purification
		Absorbed dust volume (t/a)	Value of dust absorption
	Carbon fixation	Fixed carbon dioxide quantity (t/a)	Value of fixed carbon dioxide
	Oxygen supply	Oxygen supply quantity (t/a)	Value of providing oxygen
	Climate regulation	Oxygen provides value (kW·h/a)	Value of vegetation transpiration regulation
Cultural services	Landscape value	-	Value of cultural service products

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## 151 2.2 Accounting formula and data sources

152 This study used multi-source data to support the calculation of ecosystem product value. Land use  
153 type data were obtained from the project's ecological restoration technical plan; precipitation and  
154 daily temperature data were provided by the local meteorological department; surface runoff  
155 volume was calculated based on the recommended surface runoff coefficient in the “Ecosystem  
156 Product Value Accounting Specifications (Trial)” (National Development and Reform Commission,  
157 National Bureau of Statistics, 2022) in combination with the measured rainfall. Parameters related  
158 to air purification were determined according to the same specification, while carbon sequestration  
159 and oxygen release parameters were obtained from the *Technical Guidelines for the Calculation of*  
160 *Land Ecosystem Product Value* (National Development and Reform Commission, National Bureau  
161 of Statistics, 2022). Other key parameters were determined through on-site investigations, soil

162 sample analysis, and relevant literature references. For the accounting method, the price approach  
 163 proposed by Ouyang *et al.* (2013) was adopted, in which the functional quantities of various  
 164 ecological products and services are converted into monetary values. The final GEP of the project  
 165 area was obtained by summing up the values of the products from provisioning services, regulatory  
 166 services, and cultural services. The specific formulas and data sources used in the calculation before  
 167 and after restoration are detailed in Table 3.

168 Table 3 Accounting formulas and parameter sources used for determining the GEP

Value category	Accounting project	Accounting method	Accounting formula	Parameter explanation	Data source
Value of provisioning services	Value of agricultural products	Market Value Method	$V_m = \sum_{i=1}^n E_i \times P_i$	$V_m$ represents the value of ecosystem $c$ (in yuan per year); $E_i$ is the output of the $i$ -th type of ecosystem product (determined according to the measurement unit of the product, kg per year); $P_i$ is the price of the $i$ -th type of ecosystem product.	The data on major crops, yield per unit area, unit price, cost per unit price, etc. were sourced from the local agricultural department.
		Water balance method		$Q_{wr} = \sum_{i=1}^n A_i \times (P_i - R_i - ET_i) \times 10^{-3}$ $V_{wr} = Q_{wr} \times C_{wc}$	$Q_{wr}$ represents the water conservation volume ( $m^3/a$ ); $P_i$ represents the rainfall amount ( $mm/a$ ); $R_i$ represents the surface runoff volume ( $mm/a$ ); $ET_i$ represents the evapotranspiration volume ( $mm/a$ ); $A_i$ represents the area of type $i$ ecosystem ( $m^2$ ); $i$ represents the type of ecosystem, and $n$ represents the total number of ecosystem types; $V_{wr}$ represents the water conservation value (yuan/a); $C_{wc}$ represents the market price of water resources transactions.
Value of regulating services	Value of soil conservation	Revised Universal Soil Loss Equation	$Q_{sr} = R \times K \times LS \times (1 - C \times P)$ $V_{sd} = V_{sd} + V_{dpa}$ $V_{sd} = \lambda \times (Q_{sr} / \rho) \times c$ $V_{dpa} = \sum_{i=1}^n Q_{sr} \times C_i \times P_i \times \alpha$	$Q_{sr}$ represents the soil retention amount (tons per year); $R$ is the rainfall erosion force factor; $K$ is the soil erodibility factor, usually expressed as the soil loss caused by unit rainfall erosion force on a standard plot; $LS$ is the slope length and slope gradient factor (dimensionless), $C$ is the vegetation cover and management factor (dimensionless), $P$ is the soil and water conservation measure factor (dimensionless). $V_{sr}$ represents the ecosystem soil retention value (yuan per year); $V_{sd}$ represents the value of reducing sediment accumulation (yuan per year); $V_{dpa}$ represents the value of reducing non-point source pollution (yuan per year); $Q_{sr}$ represents the soil retention amount (tons per year); $c$ is the unit cost of reservoir dredging project (yuan per cubic meter); $\rho$ is the soil density (tons per cubic meter); $\lambda$ is the sediment accumulation coefficient; $i$ represents the quantity of nitrogen, phosphorus, etc. nutrients in the soil, $i = 1, 2, \dots, n$ ; $C_i$ represents the content of nitrogen, phosphorus, etc. nutrients in the soil; $\alpha$ is the coefficient for	$R$ represents the rainfall erosion force factor. The value was taken as the average annual rainfall erosion force in the Yangtze River Basin within Guizhou Province, and was 5823.42 MJ·mm/( $hm^2 \cdot h$ ) (Zhu <i>et al.</i> , 2021). Before restoration, the values of $K$ were based on literature values for loess soil in Guizhou (Gao <i>et al.</i> , 2022), and after restoration, they were 0.0336, 0.0544, and 0.0378 for forest land, cultivated land, and grassland, respectively (Tang <i>et al.</i> , 2016). The slope length and slope gradient factor were taken as an average value of 11.23 in the purple soil hilly areas of the southwest region (Yang <i>et al.</i> , 2013). $C$ was combined with land use types. For dry land, it was 0.130, for forest land, it was 0.001 (Cai <i>et al.</i> , 2000), and for grassland, it was 0.040 (Ye <i>et al.</i> , 2021). The water and

converting to fertilizer amount;  $P_i$  is the fertilizer price.

soil conservation measures factor adopted the assignment method. According to previous studies, the P factor was assigned for different land use types. For dry land, grassland, and forest land, the assignments were 0.4, 1, and 1, respectively (He *et al.*, 2023). The cost of the reservoir dredging project was 18.24 yuan/m<sup>3</sup>, referring to the official website of the Ministry of Water Resources of China. The pure content (%) of nitrogen and phosphorus and other nutrient elements in the soil was obtained from laboratory measurement, with values of 1.53 and 0.72 g/kg, respectively. The  $\alpha$  values for nitrogen and phosphorus were 2.17 and 5.56, respectively, and the  $P_i$  values were obtained from market research with values of 1500 and 900 yuan, respectively.

According to the “Norms for the Calculation of Ecological Product Value (Trial)”, the amounts of sulfur dioxide, nitrogen oxides and dust absorbed by forests each year were 0.036, 0.0226, and 0.1076 tons per hectare per year; for dry land, the values were 0.025, 0.0157, and 0.0841 tons per hectare per year; for grassland, the values are 0.0294, 0.0157 and 0.0847 tons per hectare per year, respectively. According to the pollution discharge charging standards issued by the National Development and Reform Commission, the charge for sulfur dioxide discharge is 1.2 yuan per kg, for nitrogen oxides it is 0.63 yuan per kg, and for dust it is 0.15 yuan per kg.

Value of air purification

$$Q_{ap} = \sum_{i=1}^n Q_i$$

$$V_{ap} = \sum_{i=1}^n (Q_{api} \times C_i)$$

$Q_{ap}$  represents the actual amount of air purification;  $Q_i$  is the emission volume of the  $i$ -th type of air pollutant;  $Q_{api}$  is the purification volume of the  $i$ -th type of air pollutant (tons per year), where  $i$  represents the type of air pollutant;  $C_i$  is the treatment cost of the  $i$ -th type of air pollutant (yuan per ton).

Value of fixed carbon dioxide

$$Q_{\text{CO}_2} = M_{\text{CO}_2} / M_c \times (FCS + GSCS + CSCS)$$

$$FCS = FCSR \times SF \times (1 + \beta)$$

$$GSCS = GSR \times SG$$

$$CSCS = CSR \times SC$$

$$V_q = Q_{\text{CO}_2} \times C_c$$

$Q_{\text{CO}_2}$  represents the total carbon sequestration volume (tons per year); FCS is the forest carbon sequestration volume (tons per year), GSCS is the grassland carbon sequestration volume (tons per year), CSCS is the farmland carbon sequestration volume (tons per year),  $M_{\text{CO}_2} / M_c$  represents the coefficient for converting C to CO<sub>2</sub>. FCSR is the forest carbon sequestration rate (tons per year per hectare per square meter), SF is the forest area (ha),  $\beta$  is the forest soil carbon sequestration coefficient, GSR is the grassland soil carbon sequestration rate, SG is the grassland area (ha), CSR is the farmland soil carbon sequestration rate (tons per year per hectare per square meter), and SC is the farmland area (ha).  $V_q$  is the carbon sequestration value (yuan per year), and  $C_c$  is the carbon price (yuan per ton).

According to the “Guidelines”, in 2015, the carbon sequestration efficiency of forest vegetation and forest soil in Guizhou Province was 1.17 and 0.76 tC/(hm<sup>2</sup>·a), respectively, while the carbon sequestration efficiency of grassland was 0.02 tC/(hm<sup>2</sup>·a). From Tian *et al.* (2014), the carbon sequestration efficiency of dry land was 0.047 t/(hm<sup>2</sup>·a).

Value of oxygen release

$$Q_{op} = M_{O_2}/M_{CO_2} \times Q_{CO_2}$$

$$V_{op} = Q_{op} \times C_o$$

$Q_{op}$  represents the oxygen release rate (tons per year);  $M_{O_2}/M_{CO_2}$  is the coefficient for converting  $CO_2$  into  $O_2$ , and  $Q_{CO_2}$  represents the carbon sequestration amount (tons per year).  $V_{op}$  is the ecosystem oxygen release value (yuan per year);  $Q_{op}$  is the ecosystem oxygen release volume (tons of oxygen per year), and  $C_o$  is the industrial oxygen production price (yuan per ton).

From Cao *et al.* (2023), the manufacturing cost of oxygen in Guizhou Province was set at 1000 yuan per ton.

Value of climate regulation

$$Q_c = Q_p$$

$$Q_p = \sum_i GPP \times S_i \times d / (3600 \times R)$$

$$V = Q \times p$$

$Q_c$  represents the climate regulation function quantity (kW·h);  $Q_p$  represents the total vegetation regulation function quantity (kW·h); GPP is the climate regulation function quantity per unit area of the ecosystem (kJ/hm<sup>2</sup>);  $S_i$  is the area of the  $i$ -th ecosystem type (hm<sup>2</sup>);  $R$  is the air conditioning energy efficiency ratio;  $d$  is the number of days the air conditioning is open (d);  $V$  is the climate regulation value (yuan/a);  $p$  is the electricity price (yuan/[kW·h])

From the literature, the amount of heat absorbed by the green space per unit area (1 hm<sup>2</sup>) is 81100 kJ (Ouyang *et al.* 2013). The number of days when air conditioning is used was estimated based on the daily temperature data from 2009 to 2018 in Bijie City. The value of  $R$  was 3.0; in accordance with the *Implementation Opinions of the Development and Reform Commission of Guizhou Province on Innovating and Improving the Price Mechanism for Promoting Green Development*, the electricity price was taken as the first tariff level of the China Southern Power Grid, which was 0.45 yuan per kW·h.

Value of cultural service

$$V_i = \sum A_i \cdot S_i \cdot R \cdot P_a \cdot P_b$$

$A_i$  represents the unit area value equivalent factor of the aesthetic landscape function service provided by the  $i$ -th ecosystem in the study area;  $S_i$  is the area (hm<sup>2</sup>) of the  $i$ -th ecosystem in the study area in the current year;  $R$  is the ecological service value equivalent coefficient, which refers to the economic value of one ecological service equivalent factor provided by the natural ecosystem with no human intervention, and is taken as 1/7;  $P_a$  is the market average price of grain in Jinsha County;  $P_b$  is the average grain yield per hectare in Jinsha County (kg/hm<sup>2</sup>), and the data is obtained from the local agricultural bureau.

From Jiang *et al.* (2017),  $A_i = 0.06$  (for dry land), 0.82 (for forest land), and 0.56 (for grassland).

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## 170 3 Results and analysis

### 171 3.1 Changes in the value of different ecosystem service types before and after mine ecological 172 restoration

173 The preliminary accounting results of this project are presented in Table 4 and clearly demonstrate  
174 the remarkable achievements of mine ecological restoration in enhancing the GEP. Overall,  
175 ecological restoration has driven a substantial growth in the GEP of the mining area. The total

176 annual value after restoration reached 1212.90 (in units of ten thousand yuan), a net increase of  
177 1144.70 ten thousand yuan compared to the 68.20 ten thousand yuan before restoration. Ecological  
178 regulating services constituted the largest portion of the overall value. Within the regulating services,  
179 the increase in soil conservation value after restoration was the most significant, rising from 50.56  
180 to 920.34 ten thousand yuan. This finding aligned with Liu *et al.* (2020), who reported that soil  
181 conservation services contributed most significantly to GEP improvements after the ecological  
182 restoration of an abandoned mining area in Xingguo County, Jiangxi Province. The other key  
183 regulating services also showed varying degrees of improvement after restoration. The value of  
184 water conservation services increased from 4.18 to 46.05 ten thousand yuan, reflecting the positive  
185 regulatory effect of vegetation restoration on the regional water cycle. The significant growth in the  
186 values of climate regulation (from 9.84 to 164.71 ten thousand yuan) and oxygen release (from 1.43  
187 to 19.26 ten thousand yuan) confirmed the contribution of the ecosystem to the regional  
188 environment and the carbon-oxygen balance through processes such as photosynthesis by  
189 vegetation. In terms of provisioning services, the value of agricultural products increased from 0.71  
190 to 42.47 ten thousand yuan after restoration, which reflected the direct economic output of land  
191 reclamation and soil improvement. At the same time, the aesthetic landscape value as an ecological  
192 cultural service also increased from 0.43 to 4.92 ten thousand yuan, indicating that the landscape  
193 aesthetic function of the region began to emerge, creating conditions for potential ecological  
194 tourism development.

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Table 4 Comparison of the GEP calculation results before and after ecological restoration

Accounting project	Category	Before restoration			After restoration		
		Physical quantity	Value of Quantity/Ten thousand yuan	Total/Ten thousand yuan	Physical quantity	Value of Quantity/Ten thousand yuan	Total/Ten thousand yuan
Ecological provisionin g services	Value of agricultural products	0.95/ ha	0.71	0.71	41.42 ha	42.47	42.47
	Water conservation capacity	17414/(m <sup>3</sup> /a)	4.18	4.18	191,860 /m <sup>3</sup> /a)	46.05	46.05
	Reduction of sediment accumulation	11529 /(t/a)	3.36		218,953 /(t/a)	23.90	
	Soil conservation value	287.73 /(m <sup>3</sup> /a)	43.16	50.56	5,465 /(m <sup>3</sup> /a)	819.75	920.34
	Reduction of phosphorus non-point source pollution	40.95 /(m <sup>3</sup> /a)	4.04		681 /(m <sup>3</sup> /a)	76.69	
Ecological regulating services	Purification of sulfur dioxide	1.50 /(t/a)	0.18		23.86 /(t/a)	2.86	
	Air purification	0.90 /(t/a)	0.06	0.29	14.90 /(t/a)	0.94	4.93
	Purification of particulate matter	3.29 /(t/a)	0.05		75.37 /(t/a)	1.13	
	Carbon sequestration value	19.62 /(t/a)	0.76	0.76	264.80 /(t/a)	10.22	10.22
	Oxygen release value	14.27 /(t/a)	1.43	1.43	192.60 /(t/a)	19.26	19.26
Ecological cultural services	Climate regulation value	218565/(Kw·h )	9.84	9.84	3,660,246 (Kw·h)	164.71	164.71
	Aesthetic landscape			0.43	-	4.92	4.92
	Total		68.20		-		1212.90

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210 **3.2 The composition of the GEP value for each land use type before and after ecological**

211 **restoration**

212 The composition of the GEP values for each land use type before and after ecological restoration in  
213 the study area is shown in Table 5. Before restoration, the GEP value was highly concentrated  
214 within a few services, with a relatively simple structure. The soil conservation value was dominant,  
215 among which forest (36.61%), dry land (20.60%), and grassland (16.92%) together accounted for  
216 74.13%, forming the cornerstone of the regional ecological service value. The proportion of all  
217 other service categories was less than 10%, indicating an imbalance in ecosystem functions.

218 Following restoration, this trend of centralization not only persisted but was further intensified  
219 and improved through a significant increase in total GEP value. The core position of the soil  
220 conservation service became even more prominent, with its proportional contribution to the total  
221 GEP value rising from 74.13% to 75.88%. A particularly notable change occurred within its internal  
222 structure: the proportion of the soil conservation service value attributed to dry land increased  
223 substantially from 20.60% to 47.12%, becoming the single largest component in the entire GEP  
224 system. This was likely due to the remarkable achievements of restoration projects such as slope  
225 farmland improvement and terraced field construction. Although the proportional contribution of  
226 the soil conservation service value in forests decreased from 36.61% to 27.12%, its absolute value  
227 increased significantly. Furthermore, the relative importance of some other services increased after  
228 restoration. The total proportion of provisioning services increased from about 1.04% before  
229 restoration to 3.50%, all due to service contributions from dry land, demonstrating the restoration  
230 project's role in promoting the coordinated development of ecology and production. The  
231 proportional contribution of climate regulation to the GEP value rose from 14.42% to 13.58%  
232 (remaining stable but with a large increase in absolute value), with the proportional contribution  
233 from services on dry land rising from 3.09% to 7.24%. This made it the third largest ecosystem

234 service after soil conservation, highlighting the positive impact of vegetation restoration on the

Accounting project	Category	Land types	Before restoration		After restoration	
			Value of Quantity/Ten thousand yuan	Proportional contribution/%	Value of Quantity/Ten thousand yuan	Proportional contribution/%
Ecological provisioning services	Agricultural products	Forest Land	0	-	0	0.00
		Dryland	0.71	1.04	42.47	3.50
		Grassland	0	-	0	0.00
Ecological conservation	Water	Forest Land	2.56	3.75	34.03	2.81
		Dryland	1.39	2.04	9.64	0.79

235 regional microclimate. Furthermore, although the absolute value of services such as water  
236 conservation, carbon sequestration, and oxygen release increased, their proportional contribution to

237 Table 5 The composition of GEP value for different land use types before and after ecological restoration for  
238 each accounting project

regulating services	capacity	Grassland	0.23	0.34	2.38	0.20	
		Forest Land	24.97	36.61	328.89	27.12	
	conservation	Soil	Dryland	14.05	20.60	571.57	47.12
		Grassland		11.54	16.92	19.88	1.64
		Forest Land		0.19	0.28	2.50	0.21
	purification	Air	Dryland	0.04	0.06	2.32	0.19
		Grassland		0.06	0.09	0.11	0.01
		Forest Land		0.75	1.10	9.94	0.82
	sequestration	Carbon	Dryland	0.006	0.01	0.28	0.02
		Grassland		0.003	0.00	0.006	0.00
		Forest Land		1.41	2.07	18.73	1.54
	release	Oxygen	Dryland	0.01	0.01	0.52	0.04
		Grassland		0.005	0.01	0.01	0.00
		Forest Land		5.47	8.02	72.41	5.97
	regulation	Climate	Dryland	2.11	3.09	87.80	7.24
Grassland			2.26	3.31	4.50	0.37	
Forest Land			0.32	0.47	4.35	0.36	
Ecological cultural services	Aesthetic landscape	Dryland	0.01	0.01	0.41	0.03	
		Grassland	0.10	0.15	0.16	0.01	

239 the total GEP value decreased. This does not mean that their functions weakened, but rather that the  
240 growth rate of services such as soil retention became even greater, resulting in a reduction in their  
241 relative importance.

242 The ecological restoration project significantly increased the total value of GEP and reshaped  
243 the value structure in terms of individual services proportional contributions by altering the growth  
244 rates of different service types. The restored ecosystem formed a more efficient and stable value  
245 system with soil conservation as the absolute core, and climate regulation and provisioning services  
246 as important supplements. This marks a successful transformation of the regional ecosystem service  
247 functions from basic maintenance to enhanced efficiency and quality improvement.  
248

### 249 3.3 Changes in the total GEP before and after ecological restoration of land use types

250 The comparison of the total GEP values before and after ecological restoration for different land use  
251 types in the study area is shown in Table 6. In terms of land use structure, dry land replaced forest  
252 land as the primary contributor to GEP. Its GEP increased from 18.33 ten thousand yuan

253 (accounting for 26.88% of the total) to 715.01 ten thousand yuan (accounting for 58.95%),  
 254 significantly enhancing its dominant position. Although the value of forest land increased from  
 255 35.67 (accounting for 52.3%) to 470.85 ten thousand yuan, its proportional contribution decreased  
 256 to 38.82%. Compared to dry land and forest land, the value of grassland increased slightly, but its  
 257 proportional contribution significantly decreased from 20.82% to 2.23%, indicating that its  
 258 contribution to the overall ecological value was relatively marginalized under this restoration model.  
 259 Mining and construction land did not contribute to GEP both before and after restoration.

260 Table 6 Comparison of the total GEP values before and after ecological restoration for different land types

Land use types	GEP/Ten thousand yuan	Proportional contribution/ %	Rank	GEP/ Ten thousand yuan	Proportional contribution/ %	Rank
Mining Land	0	0	/	0	/	/
Forest Land	35.67	52.3	1	470.85	38.82	2
Dryland	18.33	26.88	2	715.01	58.95	1
Grassland	14.19	20.82	3	26.97	2.23	3
Construction Land	0	0	/	0	0	/
Total	68.20	/	/	1212.90	/	/

261

## 262 4 Discussion

263 The calculation of GEP provides a powerful scientific tool for the quantitative assessment of  
 264 ecological restoration effectiveness (Han *et al.* 2023). It converts abstract ecological benefits into  
 265 tangible economic values, effectively promoting the practical transformation of the concept of  
 266 “clear waters and green mountains are as good as mountains of gold and silver”. This study  
 267 conducted an empirical analysis in the ecological restoration area of a typical mining area, not only  
 268 confirming the significant potential of ecological restoration to increase the total value of the  
 269 ecosystem, but also clarifying the value transformation pathway that drives the appreciation of  
 270 ecological capital from two aspects: service structure and land use type.

### 271 4.1 Identification of the mechanism driving the growth of GEP through ecological restoration

272 The results showed that ecological regulating services, especially soil conservation, were the  
273 decisive contributors to the growth of GEP. The value of soil conservation services increased from  
274 50.56 ten thousand yuan before restoration to 920.34 ten thousand yuan, accounting for over 70% of  
275 the total increase in GEP after restoration. This was a result of the combined effect of the specific  
276 ecological background of the study area and human intervention. Mining activities, especially  
277 open-pit mining and tailings accumulation, cause severe damage to regional ecosystems through the  
278 complete stripping of surface vegetation, the severe compaction of soil and destruction of its  
279 structure, and the alteration of topography and landforms. This can lead to extremely serious soil  
280 erosion and subsequent non-point source pollution (Wang *et al.* 2025), making soil retention  
281 capacity a key factor limiting regional ecological security (Zhang *et al.* 2025). The ecological  
282 restoration project in this mining area significantly enhanced the soil retention capacity of the  
283 ecosystem by restoring the surface vegetation cover and strengthening the soil's erosion resistance.  
284 The soil retention volume increased from 11,529 to 218,953 tons per year. Ecological restoration  
285 measures, such as reconstructing the vegetation root network (Hao *et al.* 2020) and improving the  
286 physical structure of the soil (Zhang *et al.* 2025), have resulted in the formation of a multi-level  
287 water and soil conservation system. This system also indirectly reduces the driving force of soil  
288 erosion through the interception of precipitation by vegetation and the reduction of surface runoff  
289 speed (Jin *et al.* 2021). At the same time, the enhancement of soil retention capacity further  
290 promotes the accumulation of soil organic matter and the cycling of nutrients, providing a favorable  
291 substrate for the continuous growth of vegetation. This is the main reason why ecological regulating  
292 services held a dominant position in the growth of GEP. The benefits of ecological restoration are  
293 neither uniform nor universal, but rather prioritize and significantly compensate for those ecological  
294 functions that have been most severely damaged and have the most significant constraints, thereby

295 achieving maximum marginal benefits. In contrast, the significant improvement in the values of  
296 climate regulation and water conservation services was the result of a synergistic effect that  
297 emerged after the restoration of vegetation cover.

298 In addition to the core driving force of soil conservation, other ecological regulating services also  
299 exhibited significant synergistic growth. The value of water conservation increased more than ten  
300 times, reflecting the positive regulation of vegetation restoration and soil structure improvement on  
301 the regional water cycle. The significant increase in the value of climate regulation was mainly  
302 attributed to the recovery of vegetation biomass, which effectively reduces the surface temperature  
303 through transpiration and increases air humidity, thereby exerting a significant regulatory effect on  
304 the local microclimate of the mining area (Zhang *et al.* 2021). The growth in the value of carbon  
305 sequestration and oxygen release is a direct manifestation of the photosynthesis and biomass  
306 accumulation of vegetation, marking the successful transformation of the ecosystem from a carbon  
307 source to a carbon sink (Zhang *et al.* 2023).

#### 308 **4.2 Land use pattern transformation and value conversion of the dominant functional land** 309 **use types**

310 Before the restoration, the ecological value of the study area was mainly supported by forests and  
311 drylands, and the functional structure was relatively simple, with soil conservation being the  
312 dominant ecosystem service. After the restoration, the proportion of GEP supplied from dryland  
313 increased from 26.88% to 58.95%. The restored dryland not only provided direct provisioning  
314 services through agricultural production (with the value increasing from 0.71 to 42.47 ten thousand  
315 yuan), but more importantly, it transformed into an efficient ecological regulation system. The value  
316 of soil conservation services contributed more half of the GEP of the entire area. This proves that  
317 through land leveling, contour planting, ecological ditches, and other methods, productive land can

318 be simultaneously transformed into a powerful ecological infrastructure. Forest ecosystems have  
319 significant roles in soil retention, climate regulation, water resource conservation, oxygen release,  
320 and carbon fixation. This indicates that forest ecosystems are stable and resilient, and have a crucial  
321 role in maintaining regional ecological balance and biodiversity. They complement each other  
322 spatially and collaborate functionally, jointly forming a protective barrier for regional ecological  
323 security. In contrast, the value contribution of grasslands remains relatively marginal, suggesting  
324 that future restoration planning should reconsider their spatial layout and functional optimization.  
325 For example, integrating grasslands with forests and drylands through ecological corridor-style  
326 designs would enhance the connectivity and stability of the overall landscape.

#### 327 **4.3 Accounting application value and future development path**

328 This study demonstrates the critical role of Gross Ecosystem Product (GEP) accounting in  
329 ecological restoration. GEP precisely identifies restoration needs and quantifies the value of  
330 ecosystem services, moving beyond mere forest cover metrics to support targeted, functional  
331 restoration. Our results show a dramatic GEP increase post-restoration, largely driven by high-value  
332 agricultural land, proving sustainable land use is viable even in resource-scarce regions. Crucially,  
333 this value growth extends beyond ecological gains; it is fueled by socio-economic drivers like green  
334 finance. Research shows venture capital networks stimulate green innovation through knowledge  
335 sharing and market incentives (Lei and Xu, 2025). Thus, quantified ecological value (GEP) and  
336 market forces are synergistic. Integrating GEP into policies for eco-compensation and green credit  
337 can channel capital into restoration, creating a self-reinforcing cycle in mining areas.

338 There were several limitations to this study. First, the GEP accounting system is still in the  
339 development stage. Some important service values (such as the intrinsic value of biodiversity  
340 conservation and specific cultural service values) have not been fully incorporated into the

341 accounting process due to limitations in the quantification methods and data availability, which may  
342 lead to a certain degree of underestimation in the value assessment. Second, this study mainly  
343 presents a static comparison before and after restoration, without identifying the dynamic evolution  
344 process of GEP over time. Future studies should conduct a time series analysis to track the  
345 accumulation and stability of ecological benefits. In the future, research should further investigate  
346 the efficiency of different restoration technologies (such as vegetation species configuration and the  
347 application of soil amendments) in enhancing the value of specific ecosystem services. It is also  
348 necessary to promote a deeper integration of GEP accounting results with market-oriented policy  
349 tools, such as ecological compensation and green finance, to stimulate the intrinsic motivation for  
350 ecological protection.

## 351 **5 Conclusion**

352 This study conducted a systematic calculation of the ecosystem gross product value for typical mine  
353 ecological restoration areas, quantitatively revealing the significant ecological and economic  
354 benefits generated by the ecological restoration projects. The research results showed that the total  
355 GEP of the restored area increased from 68.20 to 1212.90 ten thousand yuan . Moreover, this study  
356 found that the growth of GEP exhibited distinct structural characteristics. Ecological regulating  
357 services are the main driver of value growth, with the soil retention value serving as the core driving  
358 force. At the same time, ecological restoration has reshaped the spatial pattern of regional ecological  
359 value. The proportional contribution of services from dry land to overall GEP increased from 26.88%  
360 before restoration to 58.95%, surpassing forests to become the land use making the primary  
361 contribution to the overall value. This indicates that through scientific land reclamation and  
362 ecological management, a synergistic enhancement of economic output and ecological regulation  
363 functions can be achieved on productive farmland. Forests continue to play a diversified and stable

364 regulatory role, complementing dry land to form an ecological security pattern with complementary  
365 functions.

366 This study advocates establishing GEP accounting as the core tool for ecological restoration  
367 projects. Future work must refine this system to capture more implicit values and enable long-term  
368 monitoring. Critically, the market translation of ecological value depends on specialized human  
369 capital. Research confirms that incentive policies (e.g., smart manufacturing pilots) can build a  
370 human capital foundation for green innovation through training and specialization, thereby  
371 improving environmental performance (Lei and Zhang, 2026). Therefore, a key pathway for deeply  
372 integrating GEP with policy tools like eco-compensation is to embed mechanisms for cultivating  
373 and assessing relevant professional capabilities within the policy design itself. Only through the  
374 “twin-engine drive” of accounting science and human capital development can quantified  
375 ecological value be robustly transformed into market signals that advance green development.

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## 472 **List of Tables**

473 Table 1 Changes in land use types before and after the ecological restoration project

Land types	Before restoration (ha)	Proportion (%)	After restoration (ha)	Proportion (%)	Variation (ha)
Mining Land	70.91	91.65%	0	0	-70.91

Dryland	0.95	1.23%	41.42	53.54%	40.47
Forest Land	2.57	3.32%	34.07	44.03%	31.50
Grassland	1.11	1.33%	1.88	2.43%	0.77
Construction Land	1.83	2.47%	0	0	-1.83
Total	77.37	-	-	-	-

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Table 2 Physical and value measurement indicators system for the GEP of the restoration area

Service category	Accounting project	Physical quantity indicators	Value indicators (in ten thousand yuan)
Provisioning services	Agricultural products	Area (ha)	Value of agricultural products

	Water conservation	Water conservation capacity (m <sup>3</sup> /a)	Value of water conservation
	Soil conservation	Soil retention capacity (t/a)	Value of reducing sediment accumulation Value of reducing non-point source pollution
Regulating services	Air purification	Reduce the amount of sulfur dioxide (t/a) Reduce the amount of nitrogen oxide (t/a)	Value of sulfur dioxide purification Value of nitrogen oxide purification
	Carbon fixation	Absorbed dust volume (t/a) Fixed carbon dioxide quantity (t/a)	Value of dust absorption Value of fixed carbon dioxide
	Oxygen supply	Oxygen supply quantity (t/a)	Value of providing oxygen
	Climate regulation	Oxygen provides value (kW·h/a)	Value of vegetation transpiration regulation
	Cultural services	Landscape value	-

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Table 3 Accounting formulas and parameter sources used for determining the GEP

Value category	Accounting project	Accounting method	Accounting formula	Parameter explanation	Data source
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Value of provisioning services	Value of agricultural products	Market Value Method	$V_m = \sum_{i=1}^n E_i \times P_i$	<p><math>V_m</math> represents the value of ecosystem <math>c</math> (in yuan per year); <math>E_i</math> is the output of the <math>i</math>-th type of ecosystem product (determined according to the measurement unit of the product, kg per year); <math>P_i</math> is the price of the <math>i</math>-th type of ecosystem product.</p> <p><math>Q_{wr}</math> represents the water conservation volume (<math>m^3/a</math>); <math>P_i</math> represents the rainfall amount (<math>mm/a</math>); <math>R_i</math> represents the surface runoff volume (<math>mm/a</math>); <math>ET_i</math> represents the evapotranspiration volume (<math>mm/a</math>); <math>A_i</math> represents the area of type <math>i</math> ecosystem (<math>m^2</math>); <math>i</math> represents the type of ecosystem, and <math>n</math> represents the total number of ecosystem types; <math>V_{wr}</math> represents the water conservation value (yuan/a); <math>C_{we}</math> represents the market price of water resources transactions.</p>	<p>The data on major crops, yield per unit area, unit price, cost per unit price, etc. were sourced from the local agricultural department.</p> <p>The rainfall data were obtained from the monitoring of meteorological stations; the required evapotranspiration data was obtained from the literature (Tan <i>et al.</i> 2023); the <math>A_i</math> data was obtained from the project acceptance documents.</p> <p><math>R</math> represents the rainfall erosion force factor. The value was taken as the average annual rainfall erosion force in the Yangtze River Basin within Guizhou Province, and was <math>5823.42 \text{ MJ} \cdot \text{mm}/(\text{hm}^2 \cdot \text{h})</math> (Zhu <i>et al.</i>, 2021). Before restoration, the values of <math>K</math> were based on literature values for loess soil in Guizhou (Gao <i>et al.</i>, 2022), and after restoration, they were 0.0336, 0.0544, and 0.0378 for forest land, cultivated land, and grassland, respectively (Tang <i>et al.</i>, 2016). The slope length and slope gradient factor were taken as an average value of 11.23 in the purple soil hilly areas of the southwest region (Yang <i>et al.</i>, 2013). <math>C</math> was combined with land use types. For dry land, it was 0.130, for forest land, it was 0.001 (Cai <i>et al.</i>, 2000), and for grassland, it was 0.040 (Ye <i>et al.</i>, 2021). The water and soil conservation measures factor adopted the assignment method. According to previous studies, the <math>P</math> factor was assigned for different land use types. For dry land, grassland, and forest land, the assignments were 0.4, 1, and 1, respectively (He <i>et al.</i>, 2023). The cost of the reservoir dredging project was <math>18.24 \text{ yuan}/m^3</math>, referring to the official website of the Ministry of Water Resources of China. The pure content (%) of nitrogen and phosphorus and other nutrient elements in the soil was obtained from laboratory measurement, with values of 1.53 and 0.72 g/kg, respectively. The <math>\alpha</math> values for nitrogen and phosphorus were 2.17 and 5.56, respectively, and the <math>P_i</math> values were obtained</p>
Value of regulating services	Value of water conservation	Water balance method	$Q_{wr} = \sum_{i=1}^n A_i \times (P_i - R_i - ET_i) \times 10^{-3}$ $V_{wr} = Q_{wr} \times C_{we}$	<p><math>Q_{sr}</math> represents the soil retention amount (tons per year); <math>R</math> is the rainfall erosion force factor; <math>K</math> is the soil erodibility factor, usually expressed as the soil loss caused by unit rainfall erosion force on a standard plot; <math>LS</math> is the slope length and slope gradient factor (dimensionless), <math>C</math> is the vegetation cover and management factor (dimensionless), <math>P</math> is the soil and water conservation measure factor (dimensionless). <math>V_{sr}</math> represents the ecosystem soil retention value (yuan per year); <math>V_{sd}</math> represents the value of reducing sediment accumulation (yuan per year); <math>V_{dpa}</math> represents the value of reducing non-point source pollution (yuan per year); <math>Q_{sr}</math> represents the soil retention amount (tons per year); <math>c</math> is the unit cost of reservoir dredging project (yuan per cubic meter); <math>\rho</math> is the soil density (tons per cubic meter); <math>\lambda</math> is the sediment accumulation coefficient; <math>i</math> represents the quantity of nitrogen, phosphorus, etc. nutrients in the soil, <math>i = 1, 2, \dots, n</math>; <math>C_i</math> represents the content of nitrogen, phosphorus, etc. nutrients in the soil; <math>\alpha</math> is the coefficient for converting to fertilizer amount; <math>P_i</math> is the fertilizer price.</p>	
		Revised Universal Soil Loss Equation	$Q_{sr} = R \times K \times LS \times (1 - C \times P)$ $V_{sr} = V_{sd} + V_{dpa}$ $V_{sd} = \lambda \times (Q_{sr} / \rho) \times c$ $V_{dpa} = \sum_{i=1}^n Q_{sr} \times C_i \times P_i \times \alpha$		

from market research with values of 1500 and 900 yuan, respectively.

Value of air purification

$$Q_{ap} = \sum_{i=1}^n Q_i$$

$$V_{ap} = \sum_{i=1}^n (Q_{api} \times C_i)$$

$Q_{ap}$  represents the actual amount of air purification;  $Q_i$  is the emission volume of the  $i$ -th type of air pollutant;  $Q_{api}$  is the purification volume of the  $i$ -th type of air pollutant (tons per year), where  $i$  represents the type of air pollutant;  $C_i$  is the treatment cost of the  $i$ -th type of air pollutant (yuan per ton).

According to the "Norms for the Calculation of Ecological Product Value (Trial)", the amounts of sulfur dioxide, nitrogen oxides and dust absorbed by forests each year were 0.036, 0.0226, and 0.1076 tons per hectare per year; for dry land, the values were 0.025, 0.0157, and 0.0841 tons per hectare per year; for grassland, the values are 0.0294, 0.0157 and 0.0847 tons per hectare per year, respectively. According to the pollution discharge charging standards issued by the National Development and Reform Commission, the charge for sulfur dioxide discharge is 1.2 yuan per kg, for nitrogen oxides it is 0.63 yuan per kg, and for dust it is 0.15 yuan per kg.

Value of fixed carbon dioxide

$$Q_{io_2} = M_{co_2} / M_c \times (FCS + GSCS + CSCS)$$

$$FCS = FCSR \times SF \times (1 + \beta)$$

$$GSCS = GSR \times SG$$

$$CSCS = CSR \times SC$$

$$V_q = Q_{io_2} \times C_c$$

$Q_{io_2}$  represents the total carbon sequestration volume (tons per year); FCS is the forest carbon sequestration volume (tons per year), GSCS is the grassland carbon sequestration volume (tons per year), CSCS is the farmland carbon sequestration volume (tons per year),  $M_{co_2} / M_c$  represents the coefficient for converting C to CO<sub>2</sub>. FCSR is the forest carbon sequestration rate (tons per year per hectare per square meter), SF is the forest area (ha),  $\beta$  is the forest soil carbon sequestration coefficient, GSR is the grassland soil carbon sequestration rate, SG is the grassland area (ha), CSR is the farmland soil carbon sequestration rate (tons per year per hectare per square meter), and SC is the farmland area (ha).  $V_q$  is the carbon sequestration value (yuan per year), and  $C_c$  is the carbon price (yuan per ton).

According to the "Guidelines", in 2015, the carbon sequestration efficiency of forest vegetation and forest soil in Guizhou Province was 1.17 and 0.76 tC/(hm<sup>2</sup>·a), respectively, while the carbon sequestration efficiency of grassland was 0.02 tC/(hm<sup>2</sup>·a). From Tian *et al.* (2014), the carbon sequestration efficiency of dry land was 0.047 t/(hm<sup>2</sup>·a).

Value of oxygen release

$$Q_{op} = M_{o_2} / M_{co_2} \times Q_{co_2}$$

$$V_{op} = Q_{op} \times C_o$$

$Q_{op}$  represents the oxygen release rate (tons per year);  $M_{o_2} / M_{co_2}$  is the coefficient for converting CO<sub>2</sub> into O<sub>2</sub>, and  $Q_{co_2}$  represents the carbon sequestration amount (tons per year).  $V_{op}$  is the ecosystem oxygen release value (yuan per year);  $Q_{op}$  is the ecosystem oxygen release volume (tons of oxygen per year), and  $C_o$  is the industrial oxygen production price (yuan per ton).

From Cao *et al.* (2023), the manufacturing cost of oxygen in Guizhou Province was set at 1000 yuan per ton.

Value of climate

$$Q_c = Q_p$$

$$Q_p = \sum_i^2 GPP \times S_i \times d / (3 \ 600 \times R)$$

$Q_c$  represents the climate regulation function quantity (kW·h);  $Q_p$  represents the total vegetation regulation

From the literature, the amount of heat absorbed by the green space per unit area (1

regulation

$$V=Q \times p$$

function quantity (kW·h); GPP is the climate regulation function quantity per unit area of the ecosystem (kJ/hm<sup>2</sup>); S<sub>i</sub> is the area of the i-th ecosystem type (hm<sup>2</sup>); R is the air conditioning energy efficiency ratio; d is the number of days the air conditioning is open (d); V is the climate regulation value (yuan/a); p is the electricity price (yuan/[kW·h])

hm<sup>2</sup>) is 81100 kJ (Ouyang *et al.* 2013). The number of days when air conditioning is used was estimated based on the daily temperature data from 2009 to 2018 in Bijie City. The value of R was 3.0; in accordance with the *Implementation Opinions of the Development and Reform Commission of Guizhou Province on Innovating and Improving the Price Mechanism for Promoting Green Development*, the electricity price was taken as the first tariff level of the China Southern Power Grid, which was 0.45 yuan per kW·h.

Value of cultural service

$$V_i = \sum A_i \cdot S_i \cdot R \cdot P_a \cdot P_b$$

A<sub>i</sub> represents the unit area value equivalent factor of the aesthetic landscape function service provided by the i-th ecosystem in the study area; S<sub>i</sub> is the area (hm<sup>2</sup>) of the i-th ecosystem in the study area in the current year; R is the ecological service value equivalent coefficient, which refers to the economic value of one ecological service equivalent factor provided by the natural ecosystem with no human intervention, and is taken as 1/7; P<sub>a</sub> is the market average price of grain in Jinsha County; P<sub>b</sub> is the average grain yield per hectare in Jinsha County (kg/hm<sup>2</sup>), and the data is obtained from the local agricultural bureau.

From Jiang *et al.* (2017), A<sub>i</sub> = 0.06 (for dry land), 0.82 (for forest land), and 0.56 (for grassland).

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Table 4 Comparison of the GEP calculation results before and after ecological restoration

Accounting project	Category	Before restoration			After restoration			
		Physical quantity	Value of Quantity/Ten thousand yuan	Total/Ten thousand yuan	Physical quantity	Value of Quantity/Ten thousand yuan	Total/Ten thousand yuan	
Ecological provisioning services	Value of agricultural products	0.95/ ha	0.71	0.71	41.42 ha	42.47	42.47	
	Water conservation capacity	17414/(m <sup>3</sup> /a)	4.18	4.18	191,860 /m <sup>3</sup> /a)	46.05	46.05	
	Soil conservation value	Reduction of sediment accumulation	11529 /(t/a)	3.36		218,953 /(t/a)	23.90	
		Reduction of nitrogen non-point source pollution	287.73 /(m <sup>3</sup> /a)	43.16	50.56	5,465 /(m <sup>3</sup> /a)	819.75	920.34
		Reduction of phosphorus non-point source pollution	40.95 /(m <sup>3</sup> /a)	4.04		681 /(m <sup>3</sup> /a)	76.69	
		Purification of sulfur dioxide	1.50 /(t/a)	0.18		23.86 /(t/a)	2.86	
Ecological regulating services	Air purification	Purification of nitrogen oxides	0.90 /(t/a)	0.06	0.29	14.90 /(t/a)	0.94	4.93
		Purification of particulate matter	3.29 /(t/a)	0.05		75.37 /(t/a)	1.13	
		Carbon sequestration value	19.62 /(t/a)	0.76	0.76	264.80 /(t/a)	10.22	10.22
		Oxygen release value	14.27 /(t/a)	1.43	1.43	192.60 /(t/a)	19.26	19.26
		Climate regulation value	218565/(Kw·h )	9.84	9.84	3,660,246 (Kw·h)	164.71	164.71
Ecological cultural services	Aesthetic landscape			0.43	-	4.92	4.92	
	Total		68.20		-		1212.90	

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Table 5 The composition of GEP value for different land types before and after ecological restoration

Accounting project	Category	Land types	Before restoration		After restoration	
			Value of Quantity/Ten thousand yuan	Proportional contribution/%	Value of Quantity/Ten thousand yuan	Proportional contribution/%
Ecological provisioning services	Agricultural products	Forest Land	0	-	0	0.00
		Dryland	0.71	1.04	42.47	3.50
		Grassland	0	-	0	0.00
	Water conservation capacity	Forest Land	2.56	3.75	34.03	2.81
		Dryland	1.39	2.04	9.64	0.79
		Grassland	0.23	0.34	2.38	0.20
	Soil conservation	Forest Land	24.97	36.61	328.89	27.12
		Dryland	14.05	20.60	571.57	47.12
		Grassland	11.54	16.92	19.88	1.64
	Air purification	Forest Land	0.19	0.28	2.50	0.21
		Dryland	0.04	0.06	2.32	0.19
		Grassland	0.06	0.09	0.11	0.01
Ecological regulating services	Carbon sequestration	Forest Land	0.75	1.10	9.94	0.82
		Dryland	0.006	0.01	0.28	0.02
		Grassland	0.003	0.00	0.006	0.00
	Oxygen release	Forest Land	1.41	2.07	18.73	1.54
		Dryland	0.01	0.01	0.52	0.04
		Grassland	0.005	0.01	0.01	0.00
	Climate regulation	Forest Land	5.47	8.02	72.41	5.97
		Dryland	2.11	3.09	87.80	7.24
		Grassland	2.26	3.31	4.50	0.37
Ecological cultural services	Aesthetic landscape	Forest Land	0.32	0.47	4.35	0.36
		Dryland	0.01	0.01	0.41	0.03
		Grassland	0.10	0.15	0.16	0.01

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Table 6 Comparison of the total GEP values before and after ecological restoration for different land types

Land use types	GEP/Ten thousand yuan	Proportional contribution/ %	Rank	GEP/ Ten thousand yuan	Proportional contribution/ %	Rank
Mining Land	0	0	/	0	/	/
Forest Land	35.67	52.3	1	470.85	38.82	2
Dryland	18.33	26.88	2	715.01	58.95	1
Grassland	14.19	20.82	3	26.97	2.23	3
Construction Land	0	0	/	0	0	/
Total	68.20	/	/	1212.90	/	/

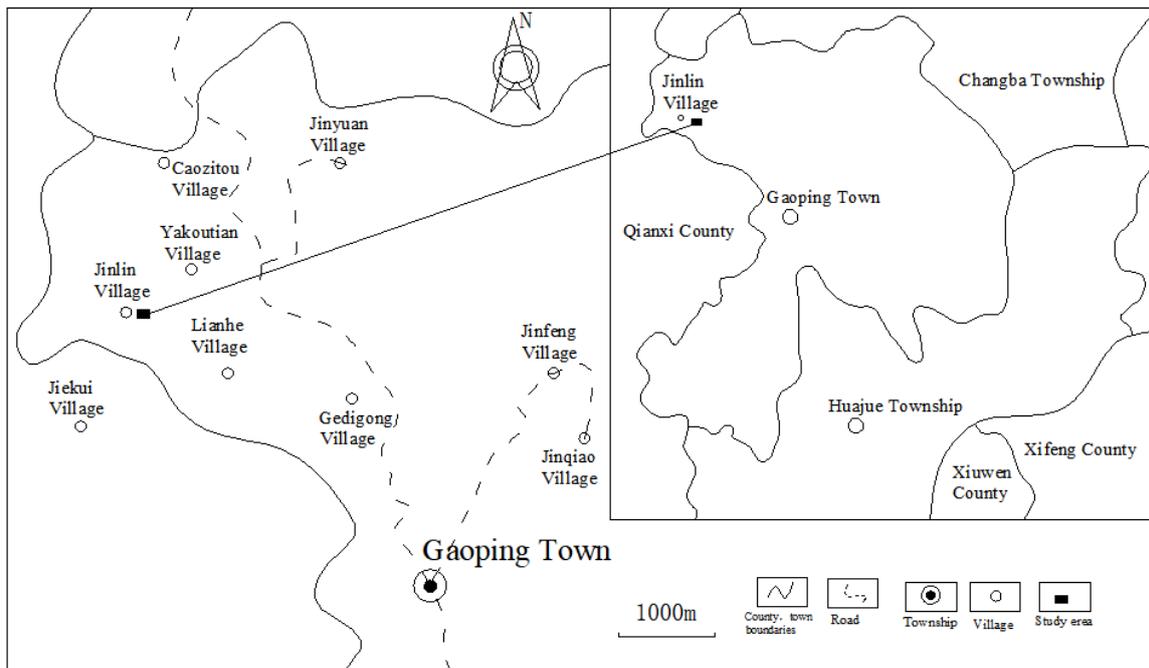
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593 **Figure captions**



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Figure 1 Location map of the project area