

Glossary of Key Terms

Provides the canonical definitions for technical terms used throughout the Technical Guidance on Ocean Accounting.

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OUTCOME

This Circular provides the canonical definitions for technical terms used throughout the Technical Guidance on Ocean Accounting. Terms are aligned with the SEEA Glossary, 2025 SNA, and other relevant international statistical standards.

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CONTENTS

1. Outcome	3
2. Requirements	3
3. Glossary	3
A	3
B	4
C	5
D	5
E	6
F	7
G	7
H	8
I	8
L	9
M	9
N	9
O	10
P	10
Q	11
R	11
S	11
T	12
U	13
V	13
W	14
4. Sources and Abbreviations	14
Key Sources	14
Standard Abbreviations Used in Technical Guidance	15
5. Acknowledgements	16

ABOUT THIS CIRCULAR**RECOMMENDED CITATION**

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1. Outcome

¶1 This Circular provides the canonical definitions for technical terms used throughout the Technical Guidance on Ocean Accounting. Terms are aligned with the SEEA Glossary, 2025 SNA, and other relevant international statistical standards.

2. Requirements

¶1 None. This Circular serves as a standalone reference for terminology.

3. Glossary

A

¶1 **Abiotic** : Relating to non-living components of an ecosystem, including physical and chemical characteristics such as water temperature, salinity, and substrate type. (SEEA EA)

¶2 **Accounting period** : The time span over which accounts are compiled, typically one year, measuring stocks at the beginning and end and flows during the period. (SNA/SEEA)

¶3 **Accuracy assessment** : Documented evaluation of the correctness of classified geospatial data products or survey measurements, using a confusion matrix to compare observations against ground-reference validation data. See TG-4.1 Remote Sensing and Geospatial Data. (IPCC LULUCF good practice guidance; ISO 19157) : -> See also: Remote sensing, Confusion matrix, Ground reference data

¶4 **Adaptive capacity** : The ability of populations, economies, and institutions to adjust to ecosystem change, absorb shocks, and maintain or improve wellbeing when ocean ecosystems degrade. One of three components of vulnerability, alongside exposure and sensitivity. (IPCC AR6) : -> See also: Vulnerability, Livelihood dependency

¶5 **Administrative data** : Records collected by government agencies in the course of their regular operations for regulatory or operational purposes, as distinct from data collected specifically for statistical purposes. See TG-4.3 Administrative Data Sources. (UNECE, 2011; UN NQAF)

¶6 **Aquaculture** : The farming of aquatic organisms including fish, molluscs, crustaceans and aquatic plants, with some form of intervention in the rearing process to enhance production. See TG-3.9 Aquaculture Accounts. (SEEA CF para. 5.420)

¶7 **Areas Beyond National Jurisdiction (ABNJ)** : Marine areas lying outside the jurisdiction of any state – the high seas (water column) and the Area (seabed and subsoil beyond the limits of national jurisdiction). Ocean accounts are compiled on a national basis, so ABNJ fall outside the national Ecosystem Accounting Area; where an account's scope extends to them, the boundary and the basis for attribution must be documented. See TG-6.6 Deep Sea and ABNJ Accounting. (UNCLOS Part XI; BBNJ Agreement) : -> See also: BBNJ Agreement, Exclusive Economic Zone (EEZ), Ecosystem Accounting Area (EAA), Transboundary data

¶8 **Asset** : A store of value representing a benefit or series of benefits accruing to the economic owner by holding or using the entity over a period of time. (SNA) In Ocean Accounts, produced assets and non-produced assets (natural resources) fall within the SNA core. Ecosystem assets are defined separately under SEEA EA. See also: **Ecosystem asset**. : -> See also: Produced asset, Environmental asset, Ecosystem asset, Natural resource

¶9 **Asset account** : An account that records the opening stock, changes during the accounting period, and closing stock of an asset. See TG-3.1 Asset Accounts. (SEEA) : -> See also: Flow, Stock,

Depletion, Ecosystem asset

¶10 **Avoided damage cost** : A valuation method that estimates the value of an ecosystem service from the costs that would be incurred if the service-providing ecosystem were absent. One of the revealed-preference methods recognised in SEEA EA Chapter 9. (SEEA EA Chapter 9) : -> See also: Valuation, Regulating and maintenance service

B

¶1 **Basic Spatial Unit (BSU)** : The fundamental geographic unit used for spatial accounting in Ocean Accounts. BSUs may be differentiated into terrestrial, coastal, and marine units. Depth-layer extensions for three-dimensional representation are a GOAP Technical Guidance convention. (SEEA EA paras. 3.38-3.42) : -> See also: Exclusive Economic Zone (EEZ), Marine Spatial Planning (MSP), Sub-national accounting unit

¶2 **Bathymetry** : The measurement and mapping of seabed depth and topography. A foundational input to marine ecosystem type delineation, Basic Spatial Unit design and habitat mapping; bathymetric resolution commonly sets the practical floor on the spatial detail an extent account can carry. See [TG-4.1 Remote Sensing and Geospatial Data](#). (IHO S-44; GEBCO) : -> See also: Basic Spatial Unit (BSU), Remote sensing, Ecosystem type, Ecosystem extent

¶3 **BBNJ Agreement** : The Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas Beyond National Jurisdiction, adopted June 2023. (UN) : -> See also: Areas Beyond National Jurisdiction (ABNJ), Exclusive Economic Zone (EEZ), Marine Protected Area (MPA)

¶4 **Benefit transfer** : A valuation approach in which monetary estimates from existing studies at one site are adapted and applied to a new site where primary valuation is not feasible, following adjustments for differences in ecosystem condition, beneficiary population, and economic context. (SEEA EA Chapter 9) : -> See also: Valuation, Ecosystem service

¶5 **Biodiversity** : The variability among living organisms from all sources including, inter alia, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part; this includes diversity within species, between species and of ecosystems. (CBD, 1992, Art. 2)

¶6 **Biotic** : Relating to living components of an ecosystem, including compositional, structural, and functional characteristics. (SEEA EA)

¶7 **Blended finance** : Financial structures that combine concessional capital from public or philanthropic sources with commercial capital from private investors to mobilise investment in sustainable development. See [TG-1.8 OA and Project-Level Finance](#). (OECD, 2018) : -> See also: Blue financial instruments, Blue bond, Parametric insurance

¶8 **Blue bond** : A fixed-income security whose proceeds are earmarked for ocean-related expenditures that maintain or enhance marine ecosystem assets or support ocean sustainability objectives. See [TG-2.6 Ocean-related Investment](#). (ICMA Green Bond Principles, adapted for ocean) : -> See also: Blue financial instruments, Blended finance

¶9 **Blue carbon** : Carbon stored in coastal and marine ecosystems, primarily through the accumulation of organic matter in mangroves, seagrasses, and tidal marshes. See [TG-6.2 Mangrove and Coastal Wetland Accounting](#). (IPCC AR6 Glossary, 2021) : -> See also: Carbon sequestration, Blue financial instruments

¶10 **Blue economy** : The sustainable use of ocean resources for economic growth, improved livelihoods, and jobs while preserving the health of marine ecosystems. (World Bank, 2017) : -> See also: Ocean economy, Ocean accounts, Natural capital

¶11 **Blue financial instruments** : Financial products designed to generate positive ocean outcomes alongside financial returns. Includes blue bonds, parametric insurance linked to ecosystem

condition, blue carbon credits, and blended finance structures. See [TG-2.6 Ocean-related Investment](#). (GOAP Technical Guidance)

C

¶1 **Capacity (of ecosystem)** : The ability of an ecosystem to generate a specific ecosystem service at the highest yield that does not negatively affect the future supply of that or other ecosystem services. (SEEA EA paras. 6.133–6.141) : -> See also: Ecosystem service

¶2 **Carbon sequestration** : The process by which carbon dioxide is removed from the atmosphere and stored in carbon pools such as oceans, forests, or soils. (IPCC AR6 Glossary, 2021)

¶3 **Citizen science** : The participation of non-professional volunteers in scientific observation, measurement, or data interpretation using structured protocols and digital platforms. In ocean accounting, citizen-science data supplement official monitoring subject to fitness-for-purpose assessment. See [TG-4.4 Citizen Science](#). (GOAP Technical Guidance) : -> See also: Quality assurance (QA), Community-based monitoring, Validation

¶4 **Coastal zone** : The area where land and sea interact, encompassing both terrestrial and aquatic components of the shoreline environment. Compilers should document the spatial boundary adopted. (SEEA EA) : -> See also: Exclusive Economic Zone (EEZ), Marine Spatial Planning (MSP)

¶5 **Community-based monitoring** : Systematic observation of marine and coastal resources undertaken by resource-users or local institutions under agreed protocols, frequently alongside customary management arrangements. Distinguished from citizen science by its basis in local governance and resource rights rather than volunteer participation. See [TG-4.4 Citizen Science and Community-Based Monitoring](#). (GOAP Technical Guidance) : -> See also: Citizen science, Traditional knowledge, Administrative data

¶6 **Condition (ecosystem)** : See **Ecosystem condition**.

¶7 **Condition indicator** : A condition variable rescaled to a dimensionless 0–1 (or 0–100) scale relative to a reference condition value. See [TG-4.8 Physical Condition Measurement](#) and [TG-4.9 Biological Condition Measurement](#). (SEEA EA paras. 5.44–5.58) : -> See also: Condition variable, Reference condition, Ecosystem condition

¶8 **Condition variable** : The raw measured quantity, with its original units, that underlies a condition indicator (e.g. live coral cover in %, dissolved oxygen in mg/L). Distinguished from the rescaled condition indicator. See [TG-4.8 Physical Condition Measurement](#). (SEEA EA paras. 5.94–5.110) : -> See also: Condition indicator, Ecosystem Condition Typology (ECT)

¶9 **Confusion matrix** : A table comparing classified imagery or model output against ground-reference validation data, used to calculate accuracy metrics for ecosystem extent mapping. See [TG-4.1 Remote Sensing and Geospatial Data](#). (IPCC LULUCF good practice guidance) : -> See also: Accuracy assessment, Remote sensing

¶10 **Consumption of fixed capital** : The decline in the value of the stock of fixed assets used in production during the accounting period, as a result of physical deterioration, normal obsolescence or normal accidental damage. Conceptually equivalent to economic depreciation. It is distinguished from depletion, which applies to natural resources. (SNA) : -> See also: Depreciation, Depletion, Net Domestic Product (NDP)

¶11 **Cultivated biological resources** : Biological resources subject to direct control, responsibility and management by institutional units. In the ocean domain, this primarily refers to aquaculture. Growth is recorded as production, and the resources are classified as produced assets. (SNA 2025; SEEA CF para. 5.420)

D

¶1 **Data harmonisation** : The process of transforming data from different sources to common definitions, classifications, spatial units, and temporal references for integration into a coherent framework. See [TG-4.6 Data Harmonisation and Interoperability](#). (GSGF Principle 4) : -> See also: Interoperability, Metadata, Transboundary data

¶2 **Data pipeline to capital** : The conceptual pathway through which ocean account data flows from baseline asset valuation, through risk assessment and impact indicator generation, to investment decision-making and post-investment monitoring. (GOAP Technical Guidance)

¶3 **Data quality dimensions** : The six dimensions against which the SEEA EA assesses the quality of data entering environmental-economic accounts: relevance, timeliness, accuracy, coherence, interpretability and accessibility. Assessed per source and recorded in account metadata. See [TG-0.7 Quality Assurance Principles](#). (SEEA EA para. 2.86; UN NQAF) : -> See also: Quality assurance (QA), Validation, Uncertainty, Metadata

¶4 **Degradation (ecosystem)** : A decline in an ecosystem asset reflected in a decline in the condition of the ecosystem asset and an associated decline in the value of the asset. (SEEA EA)

¶5 **Depletion** : The decrease in the quantity of the stock of a natural resource over an accounting period due to extraction at a level greater than regeneration. (SEEA CF) : -> See also: Asset account, Stock, Flow, Degradation (ecosystem)

¶6 **Depreciation** : The decline in value of a fixed asset over an accounting period due to physical deterioration, obsolescence, or accidental damage. Also referred to as consumption of fixed capital (CFC) in the SNA. (SNA)

E

¶1 **Ecosystem** : A dynamic complex of plant, animal, and microorganism communities and their non-living environment interacting as a functional unit. (SEEA EA, following CBD) : -> See also: Ecosystem asset, Ecosystem service, Ecosystem type, Ecosystem condition, Ecosystem extent

¶2 **Ecosystem accounting** : An integrated statistical framework for organising data about habitats and landscapes, measuring the ecosystem services provided to the economy and human well-being, tracking changes in ecosystem assets, and linking this information with economic and other human activity. (SEEA EA para. 1.1)

¶3 **Ecosystem Accounting Area (EAA)** : The spatial boundary within which ecosystem accounts are compiled, defined by jurisdictional limits or ecological coherence. May be national, sub-national, or transboundary. (SEEA EA paras. 3.18-3.30) : -> See also: Basic Spatial Unit (BSU), Exclusive Economic Zone (EEZ), Sub-national accounting unit

¶4 **Ecosystem asset** : Contiguous spaces of a specific ecosystem type characterised by a distinct set of biotic and abiotic components and their interactions. (SEEA EA) : -> See also: Ecosystem, Ecosystem type, Ecosystem condition, Environmental asset, Individual environmental asset

¶5 **Ecosystem condition** : The quality of an ecosystem measured in terms of its abiotic and biotic characteristics (composition, structure and function), which underpins ecological integrity and capacity to supply ecosystem services. (SEEA EA) : -> See also: Ecosystem, Ecosystem asset, Ecosystem Condition Typology (ECT), Reference condition

¶6 **Ecosystem Condition Typology (ECT)** : A hierarchical classification of ecosystem condition variables into three groups (abiotic, biotic, and landscape characteristics) and six classes used in SEEA EA. (SEEA EA)

¶7 **Ecosystem extent** : The size of an ecosystem asset, measured in terms of area for each ecosystem type. (SEEA EA)

¶8 **Ecosystem service** : The contributions of ecosystems to the benefits that are used in economic and other human activity. See [TG-2.4 Environmental \(including Ecosystem\) Goods and Services](#).

(SEEA EA para. 6.4) : -> See also: Ecosystem, Final ecosystem service, Intermediate ecosystem service, Provisioning service, Regulating and maintenance service

¶9 **Ecosystem type** : A category in a classification of ecosystem assets based on similar ecological, biophysical, or functional characteristics. The Global Ecosystem Typology provides a standard classification. (SEEA EA) : -> See also: Ecosystem, Ecosystem asset, Global Ecosystem Typology (GET)

¶10 **Enhancement (ecosystem)** : An increase in an ecosystem asset reflected in an increase in the condition of the ecosystem asset and an associated increase in the value of the asset. (SEEA EA)

¶11 **Environmental asset** : The naturally occurring living and non-living components of the Earth, together constituting the biophysical environment, which may provide benefits to humanity. Classified into five sub-categories under SEEA CF para. 5.2: land, mineral and energy resources, biological resources, water resources, and other natural resources. Distinct from ecosystem assets, which are spatially defined areas measured under SEEA EA. (SEEA CF para. 5.1) : -> See also: Individual environmental asset, Ecosystem asset

¶12 **Environmental DNA (eDNA)** : Genetic material released into water, sediment, or other media by organisms present in or passing through an environment, sampled and analysed to detect species presence or estimate abundance. Applied in marine biodiversity monitoring and ecosystem condition assessment. (OBIS eDNA Guidelines) : -> See also: Biotic, Biodiversity, Ocean Biodiversity Information System (OBIS)

¶13 **Exclusive Economic Zone (EEZ)** : A sea zone over which a state has special rights regarding the exploration and use of marine resources, extending 200 nautical miles from the coast. (UNCLOS) : -> See also: Basic Spatial Unit (BSU), Marine Spatial Planning (MSP), Coastal zone

¶14 **Extent account** : An account that records the opening extent, changes during the accounting period, and closing extent of ecosystem assets by ecosystem type. (SEEA EA)

F

¶1 **FAIR principles** : Four principles for data management (Findable, Accessible, Interoperable, and Reusable), developed to enable research data discoverability and reuse. (Wilkinson et al., 2016) : -> See also: Data harmonisation, Interoperability, Metadata

¶2 **Final ecosystem service** : Those ecosystem contributions that are directly used, consumed or enjoyed by people and thus directly affect human wellbeing. Contrasted with intermediate ecosystem services. (SEEA EA paras. 6.11-6.17)

¶3 **Fishing effort** : A measure of the intensity of fishing activity, expressed in units such as vessel-days, fishing trips, hook-hours, or standardised fishing power. (FAO Guidelines for the Routine Collection of Capture Fishery Data) : -> See also: Maximum Sustainable Yield (MSY), Illegal, Unreported and Unregulated (IUU) fishing

¶4 **Flow** : A quantity measured over a period of time, such as production, income, or physical transfers. Contrasted with stocks. (SNA/SEEA) : -> See also: Stock, Asset account, Depletion

G

¶1 **Global Ecosystem Typology (GET)** : An international standard classification of ecosystem types developed by IUCN. It provides a framework for ecosystem accounting. (IUCN)

¶2 **Global Statistical Geospatial Framework (GSGF)** : A UN-GGIM endorsed framework providing five principles for integration of statistical and geospatial information at national and international levels. (UN-GGIM, GSGF v2.0) : -> See also: Integrated Geospatial Information Framework (IGIF), Interoperability, Metadata

¶3 **Governance** : The structures and processes by which societies share power and shape individual and collective actions, including formal and informal rules, rule-making systems, and actor-networks. See [TG-3.7 Governance Accounts](#). (IPBES)

¶4 **Governance effectiveness** : The degree to which governance arrangements achieve their intended management objectives, measured through indicators such as enforcement capacity, compliance rates, and stakeholder participation. See [TG-2.13 Governance and Institutional Indicators](#). (GOAP Technical Guidance, drawing on IUCN Green List Standard)

¶5 **Gross Domestic Product (GDP)** : The sum of gross value added by all resident producers in the economy plus any product taxes and minus any subsidies not included in the value of the products. (SNA)

¶6 **Gross Ecosystem Product (GEP)** : An aggregate monetary measure of the value of all final ecosystem services supplied by ecosystems within an accounting area over a defined period. Used as an ecosystem-accounting counterpart to GDP, and not part of the SNA core. (SEEA EA Chapter 9; GOAP Technical Guidance) : -> See also: Final ecosystem service, Valuation, Gross Domestic Product (GDP)

¶7 **Gross Value Added (GVA)** : See **Value added** (gross measure). (SNA)

¶8 **Ground reference data** : Independent observations of actual conditions at known locations, used to train and to test a classified geospatial product. Should be collected independently of the classification and sampled so that every mapped class is represented. See [TG-4.1 Remote Sensing and Geospatial Data](#). (ISO 19157; IPCC LULUCF good practice guidance) : -> See also: Accuracy assessment, Confusion matrix, Remote sensing, Validation

H

¶1 **Holistic dashboard** : An integrated presentation of ocean account indicators spanning environmental, economic, social, and governance domains. See [TG-3.8 Combined Presentations](#). (GOAP Technical Guidance)

I

¶1 **Illegal, Unreported and Unregulated (IUU) fishing** : Fishing activity that violates national or international regulations, occurs without reporting to management authorities, or takes place in areas or by vessels not authorised to fish. (FAO; SDG 14.6.1) : -> See also: Fishing effort, Vessel Monitoring System (VMS), Regional Fisheries Management Organisation (RFMO)

¶2 **Individual environmental asset** : Environmental assets as defined in the SEEA Central Framework, classified according to the SNA's five categories of natural resources. Contrasted with ecosystem assets. (SEEA CF)

¶3 **Integrated Coastal Zone Management (ICZM)** : A multisectoral approach to managing the land-sea interface that integrates terrestrial and marine resource management and addresses cumulative impacts of land-based activities on coastal and marine ecosystems. (UNESCO; EU ICZM Recommendation 2002/413/EC) : -> See also: Marine Spatial Planning (MSP), Coastal zone, Sustainable ocean planning

¶4 **Integrated Geospatial Information Framework (IGIF)** : The UN-GGIM framework for national geospatial information management, structured around nine strategic pathways spanning governance, policy, data, innovation and capacity. Its marine companion (IGIF-H) applies the framework to marine geospatial information, and provides the institutional reference for aligning ocean account spatial data with national geospatial infrastructure. See [TG-2.12 Spatial Data Frameworks](#). (UN-GGIM & World Bank, 2018, 2020) : -> See also: Global Statistical Geospatial Framework (GSGF), Interoperability, Metadata, Basic Spatial Unit (BSU)

¶5 **Intermediate ecosystem service** : Ecosystem contributions that support the functioning of ecosystems and the supply of final ecosystem services but are not directly used or consumed by people. (SEEA EA paras. 6.11-6.17)

¶6 **Interoperability** : The ability of data systems, tools, and standards to exchange and integrate information without loss of meaning, spanning technical, semantic, and organisational dimensions. See [TG-4.6 Data Harmonisation and Interoperability](#). (GSGF Principle 4) : -> See also: Data harmonisation, FAIR principles, Metadata

¶7 **Investment-readiness criteria** : A set of minimum requirements that ocean account-derived information must meet to support investment decision-making, including baseline data quality, time-series availability, spatial resolution, and institutional backing. (GOAP Technical Guidance)

L

¶1 **Livelihood dependency** : The reliance of populations or communities on ocean ecosystems for economic sustenance, food security, cultural identity, and wellbeing. See [TG-2.3 Livelihood Dependencies](#). (GOAP Technical Guidance) : -> See also: Adaptive capacity, Vulnerability, Subsistence harvesting

M

¶1 **Marine Protected Area (MPA)** : A clearly defined geographical space, recognised, dedicated and managed, through legal or other effective means, to achieve the long-term conservation of nature with associated ecosystem services and cultural values. See [TG-1.3 OA and Marine Spatial Management](#). (IUCN)

¶2 **Marine Spatial Planning (MSP)** : A public process of analysing and allocating the spatial and temporal distribution of human activities in marine areas to achieve ecological, economic, and social objectives. See [TG-1.2 OA and Marine Spatial Planning](#). (UNESCO-IOC) : -> See also: Marine Protected Area (MPA), Basic Spatial Unit (BSU), Exclusive Economic Zone (EEZ)

¶3 **Maximum Sustainable Yield (MSY)** : The largest average catch that can be taken from a fish stock under prevailing environmental conditions without compromising the stock's long-term productivity. See [TG-6.7 Fisheries Accounting: Integrating Stock Assessment](#). (FAO; UNCLOS Articles 61, 119) : -> See also: Fishing effort, Natural biological resources

¶4 **Medium-Term Expenditure Framework (MTEF)** : A budgeting approach that projects government revenues and expenditures over a 3-5 year planning horizon, integrating annual budgets within longer-term fiscal plans. See [TG-1.1 OA and National Budget Processes](#). (World Bank; IMF) : -> See also: Ocean accounts, National planning

¶5 **Metadata** : Structured information describing a dataset's content, quality, access conditions, lineage, and other properties. Required for fitness-for-purpose assessment when integrating diverse data into ocean accounts. See [TG-4.6 Data Harmonisation and Interoperability](#). (ISO 19115; UN NQAF) : -> See also: Data harmonisation, Interoperability, Quality assurance (QA)

¶6 **Modular data architecture** : A system design approach for ocean data infrastructure that allows components (data collection, storage, processing, dissemination) to be implemented incrementally and upgraded independently. (GOAP Technical Guidance)

N

¶1 **National planning** : The national development planning process – typically a multi-year national development plan with its sectoral strategies and monitoring framework – through which government priorities and resource allocations are set. Ocean accounts enter it as evidence for target-setting, sector prioritisation and progress reporting. See [TG-1.10 OA and National Planning](#)

Integration. (GOAP Technical Guidance) : -> See also: Medium-Term Expenditure Framework (MTEF), Sustainable ocean planning, Ocean accounts

¶2 **Natural biological resources** : Biological resources not subject to direct control, responsibility and management by institutional units. In the ocean domain, this includes wild fish stocks, classified as non-produced assets. (SNA/SEEA CF)

¶3 **Natural capital** : Natural resources and ecosystem assets. The 2025 SNA defines these as natural resources (mineral and energy resources, biological resources, water resources) and ecosystem assets (spatially defined areas measured through SEEA Ecosystem Accounting). Ecosystem assets are not explicitly recognised as economic assets in the national accounts. (SNA 2025 para. 35.24) : -> See also: Ocean accounts, Ocean economy, Blue economy, Environmental asset, Ecosystem asset

¶4 **Natural capital accounting (NCA)** : The application of accounting principles to measure, monitor, and report on natural capital stocks and flows over time. NCA encompasses individual environmental asset accounting (SEEA CF) and ecosystem accounting (SEEA EA). (SEEA; WAVES Partnership)

¶5 **Natural resource** : A component of the natural environment from which resource inputs and other flows are derived. (SEEA CF)

¶6 **Net Domestic Product (NDP)** : Gross Domestic Product less consumption of fixed capital. The 2025 SNA emphasises NDP as the conceptually preferred measure of economic performance, as it accounts for capital depreciation and resource depletion. (SNA 2025)

¶7 **Net ocean GVA** : Gross Value Added of the ocean economy adjusted to deduct consumption of fixed capital and the depletion of marine natural resources. A sustainability-adjusted measure of the ocean sector's contribution to national income. See TG-2.5 Structure and Function of the Ocean Economy. (GOAP Technical Guidance, applying SNA 2025 depletion treatment) : -> See also: Gross Value Added (GVA), Net Domestic Product (NDP), Depletion

O

¶1 **Ocean accounts** : A structured framework for compiling and integrating data about marine and coastal environments and their relationship with human societies and economies, compatible with international statistical standards (SNA and SEEA) and adhering to principles of official statistics. (GOAP) : -> See also: Ocean economy, Natural capital, Blue economy, SNA, SEEA

¶2 **Ocean Biodiversity Information System (OBIS)** : A global platform maintained by IOC-UNESCO that aggregates marine species occurrence records from distributed data providers. The primary international repository for biodiversity data used in ecosystem extent and condition accounting. (IOC-UNESCO) : -> See also: Environmental DNA (eDNA), Biodiversity, Metadata

¶3 **Ocean economy** : Economic activities that take place in the ocean, use the ocean as an input, or produce goods or services for ocean-related activities. See TG-2.5 Structure and Function of the Ocean Economy. (OECD, 2016) : -> See also: Ocean accounts, Blue economy, Natural capital, Gross Value Added (GVA)

P

¶1 **Parametric insurance** : Insurance products that trigger automatic payouts when a measured environmental parameter (e.g. sea surface temperature, wind speed, rainfall) crosses a pre-defined threshold, rather than requiring ex-post damage assessment. (Climate and disaster risk finance literature) : -> See also: Blue financial instruments, Blended finance

¶2 **Physical Supply and Use Table (PSUT)** : A table that records the supply and use of products and natural inputs in physical units, extending the monetary supply and use framework of the SNA. (SEEA CF)

¶3 **Produced asset** : A non-financial asset that has come into existence as a result of production. Includes fixed assets, inventories, and valuables. (SNA)

¶4 **Production boundary** : The boundary defining the scope of production in the national accounts. Activities within it are counted as production, whilst activities outside it are not. (SNA)

¶5 **Provisioning service** : Ecosystem contributions to the growth or development of biotic resources that may be harvested and used in production or directly consumed. (SEEA EA para. 6.21) : -> See also: Regulating and maintenance service, Final ecosystem service, Intermediate ecosystem service

Q

¶1 **Quality assurance (QA)** : Systematic procedures designed to prevent, identify, and address data quality issues across the statistical production cycle. QA addresses procedural design and governance, whilst quality control (QC) addresses implementation and detection of errors. See [TG-0.7 Quality Assurance Principles for the data-quality dimensions, documentation requirements and quality flags applied to ocean accounts](#). (UN NQAF Manual, 2019) : -> See also: Metadata, FAIR principles, Validation

R

¶1 **Reference condition** : A state against which ecosystem condition is measured, typically representing the natural or undegraded state of an ecosystem. SEEA EA recognises three approaches: (i) historical baselines drawn from long-term records, (ii) contemporary least-disturbed reference sites used as spatial analogues, and (iii) modelled potential condition under specified counterfactuals. Compilers should document the approach adopted. See [TG-4.8 Physical Condition Measurement](#). (SEEA EA paras. 5.36-5.43) : -> See also: Ecosystem condition, Condition indicator, Condition variable

¶2 **Regional Fisheries Management Organisation (RFMO)** : An international body established under UNCLOS to manage fish stocks (typically highly migratory or straddling stocks) in defined ocean regions. (UNCLOS Part VII; FAO) : -> See also: Fishing effort, Vessel Monitoring System (VMS), Transboundary data

¶3 **Regulating and maintenance service** : Ecosystem contributions that moderate or regulate the ambient environment, including physical, chemical, and biological conditions. Includes services such as coastal protection, climate regulation, and water purification. (SEEA EA paras. 6.22-6.30)

¶4 **Remote sensing** : The collection of information about objects or areas on Earth from a distance, typically via satellite or airborne sensors, without physical contact. A primary data source for ecosystem extent mapping and condition indicator derivation. See [TG-4.1 Remote Sensing and Geospatial Data](#). (SEEA EA Technical Guidance on Biophysical Modelling) : -> See also: Accuracy assessment, Confusion matrix, Bathymetry

¶5 **Residual** : Materials discarded by economic units after production or consumption. Includes solid waste, air emissions, water emissions, and other substances released to the environment. (SEEA CF)

¶6 **Resource rent** : The economic surplus arising from the use of a natural resource, calculated as gross revenue minus the costs of production including a normal return to produced capital and labour. The primary SEEA EA monetary valuation method for provisioning ecosystem services. See [TG-1.9 Safe Usage of Monetary Valuation](#). (SEEA EA Section 9.3) : -> See also: Valuation, Provisioning service, Depletion

S

- ¶1 **SEEA** : System of Environmental-Economic Accounting. Comprises the SEEA Central Framework (SEEA CF) and SEEA Ecosystem Accounting (SEEA EA). (UN) : -> See also: SNA, Ocean accounts, Environmental asset, Ecosystem accounting
- ¶2 **Service Benefiting Area (SBA)** : The spatial extent of populated or built-up land whose exposure to coastal hazards is materially reduced by ecosystem-based protection (e.g. coral reefs, mangroves, seagrass beds). Used in SEEA EA storm-mitigation service flow accounts to link supply to beneficiaries. (SEEA EA Chapter 7) : -> See also: Service Provisioning Area (SPA), Ecosystem service, Regulating and maintenance service
- ¶3 **Service Provisioning Area (SPA)** : The spatial extent of ecosystems supplying a particular service. Pairs with the Service Benefiting Area (SBA) in SEEA EA spatially explicit ecosystem service accounts. (SEEA EA Chapter 7) : -> See also: Service Benefiting Area (SBA), Ecosystem service
- ¶4 **SNA** : System of National Accounts. The international standard for measuring economic activity. The current version is the 2025 SNA. (UN) : -> See also: SEEA, Ocean accounts, Gross Domestic Product (GDP), Gross Value Added (GVA)
- ¶5 **Statistical Data and Metadata eXchange (SDMX)** : An international standard for the structure and exchange of statistical data and metadata, sponsored by UNSD, Eurostat, OECD, and others. (SDMX Technical Standards v3.0) : -> See also: Metadata, Interoperability, Transboundary data
- ¶6 **Stock** : A quantity measured at a point in time, such as asset holdings or population. Contrasted with flows. (SNA/SEEA) : -> See also: Flow, Asset account, Depletion
- ¶7 **Sub-national accounting unit** : A spatial unit for ocean accounting below the national level, such as a province, municipality, marine park, or coastal zone. See [TG-3.11 Sub-National Ocean Accounts](#). (GOAP Technical Guidance)
- ¶8 **Subsistence harvesting** : Non-commercial extraction of marine resources by households for direct own consumption. Typically unpaid and unrecorded in official fisheries statistics but within the SNA production boundary. (FAO SSF Guidelines; SEEA EA) : -> See also: Livelihood dependency, Production boundary, Provisioning service
- ¶9 **Supply and use table** : A table recording the supply of goods and services by domestic industries and imports, and their use by industries and final demand. (SNA)
- ¶10 **Sustainability** : The property of a system or process of being maintained over time without exhausting natural resources or causing severe ecological damage. Distinguished from **Sustainable development**, which describes development that achieves sustainability.
- ¶11 **Sustainable development** : Development that meets the needs of the present without compromising the ability of future generations to meet their own needs. (Brundtland Commission, 1987)
- ¶12 **Sustainable ocean planning** : An integrated, whole-of-ocean approach in which a single national plan reconciles conservation, production and equity objectives across all ocean sectors. Broader in scope than marine spatial planning, which allocates space and activity within such a plan. See [TG-1.4 OA and Sustainable Ocean Planning](#). (Ocean Panel; GOAP Technical Guidance) : -> See also: Marine Spatial Planning (MSP), Integrated Coastal Zone Management (ICZM), National planning

T

- ¶1 **Taskforce on Nature-related Financial Disclosures (TNFD)** : An international standard-setting initiative that has developed a framework for organisations to report and act on nature-related dependencies, impacts, risks, and opportunities. (TNFD Recommendations, 2023) : -> See also: Investment-readiness criteria, Data pipeline to capital, Blue financial instruments
- ¶2 **Thematic account** : An account that focuses on a particular environmental or economic theme, such as energy, water, or the ocean. In Technical Guidance usage, 'thematic account' describes ac-

counts developed outside the SNA core framework to capture ocean-specific data, treated within the satellite accounts architecture of SNA 2025 Chapter 29. : -> See also: Ocean accounts, SEEA

¶3 **Tiered approach** : An incremental data-collection and measurement framework in which higher tiers provide greater accuracy at greater data and capacity cost. Tier 1 relies on global default datasets, Tier 2 uses national or regional data, and Tier 3 uses high-resolution direct measurement. (SEEA EA Technical Guidance; IPCC inventory guidelines) : -> See also: Data quality dimensions, Quality assurance (QA)

¶4 **Traditional knowledge** : Knowledge, innovations and practices of indigenous and local communities embodying traditional lifestyles relevant for the conservation and sustainable use of biological diversity. See TG-3.6 Traditional Knowledge. (CBD Art. 8(j))

¶5 : Note: IPBES uses the related term **Indigenous and Local Knowledge (ILK)** to encompass knowledge systems of indigenous peoples and local communities more broadly. Both terms appear in the Technical Guidance and should be treated as complementary.

¶6 **Transboundary data** : Information needed by one country for ocean accounting that is held or produced by another country. See TG-4.12 Transboundary Data. (GOAP Technical Guidance) : -> See also: Regional Fisheries Management Organisation (RFMO), Data harmonisation, Trust framework (for data sharing)

¶7 **Trust framework (for data sharing)** : Agreed principles, roles, and protocols governing data sharing between organisations for ocean accounting purposes. See TG-4.7 National Data Coordination Architectures. (GOAP Technical Guidance)

U

¶1 **Uncertainty** : The extent to which a reported value may depart from the true value, arising from measurement, sampling, modelling or assumption. The SEEA EA identifies four categories pertinent to ecosystem accounting: physical measurement, valuation, ecosystem dynamics, and future prices and values. Uncertainty is to be characterised and documented alongside the estimate, not suppressed. See TG-0.7 Quality Assurance Principles. (SEEA EA paras. 2.90–2.94) : -> See also: Data quality dimensions, Validation, Quality assurance (QA), Benefit transfer

V

¶1 **Validation** : Checking that a dataset, model or account is fit for its intended purpose by testing it against independent evidence – ground reference data, an alternative source, or expert review. Distinguished from verification, which checks only that a specified procedure was followed. Validation procedures for particular data sources are set out in the Section 4 circulars listed in TG-0.7 Quality Assurance Principles Section 3.9. (UN NQAF; ISO 19157) : -> See also: Quality assurance (QA), Accuracy assessment, Ground reference data, Uncertainty

¶2 **Valuation** : The process of assigning monetary values to assets or services. SEEA EA Chapter 9 recognises three primary categories: market-based methods, non-market revealed preference methods (e.g. hedonic pricing, travel cost), and non-market stated preference methods (e.g. contingent valuation). Compilers should apply methods consistently with the SEEA EA hierarchy and document the approach taken. See TG-1.9 Safe Usage of Monetary Valuation. (SEEA EA Chapter 9)

¶3 **Value added** : The value generated by production, measured as the value of output less the value of intermediate consumption. Recorded gross (before deducting consumption of fixed capital) as **Gross Value Added (GVA)**, or net (after deducting consumption of fixed capital) as **Net Value Added (NVA)**. (SNA) : -> See also: Gross Value Added (GVA), Net Domestic Product (NDP)

¶4 **Vessel Monitoring System (VMS)** : A satellite-based tracking system required by many fisheries management authorities for licensed fishing vessels above a specified size threshold. Transmits position and activity data at frequent intervals to fisheries authorities. See TG-4.3 Administrative Data

Sources. (FAO Voluntary Guidelines for Flag State Performance) : -> See also: Illegal, Unreported and Unregulated (IUU) fishing, Fishing effort, Administrative data

¶5 **Vulnerability** : The degree to which a population, sector, or system is susceptible to harm from ecosystem change or external shocks. Operationalised as a function of exposure, sensitivity, and adaptive capacity, with particular attention to groups dependent on marine resources. See [TG-2.9 Disaster Risk Indicators](#). (IPCC AR6; Sendai Framework for Disaster Risk Reduction) : -> See also: Adaptive capacity, Livelihood dependency

W

¶1 **Wellbeing** : A state of being that includes having basic material needs met, freedom and choice, health and bodily well-being, good social relations, security, peace of mind, and spiritual experience. See [TG-3.5 Social Accounts](#). (MEA, 2005)

¶2 : Note: IPBES uses the term 'good quality of life' in preference to 'wellbeing'. Where IPBES frameworks are cited in Technical Guidance circulars, use that term. (IPBES, 2015)

4. Sources and Abbreviations

Key Sources

- ¶1 **CBD**: Convention on Biological Diversity
- ¶2 **FAO**: Food and Agriculture Organization of the United Nations
- ¶3 **GOAP**: Global Ocean Accounts Partnership
- ¶4 **IPBES**: Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services
- ¶5 **IPCC**: Intergovernmental Panel on Climate Change
- ¶6 **IUCN**: International Union for Conservation of Nature
- ¶7 **MEA**: Millennium Ecosystem Assessment (2005)
- ¶8 **OECD**: Organisation for Economic Co-operation and Development
- ¶9 **SEEA CF**: System of Environmental-Economic Accounting Central Framework (2012)
- ¶10 **SEEA EA**: System of Environmental-Economic Accounting Ecosystem Accounting (2021)
- ¶11 **SNA 2025**: System of National Accounts 2025
- ¶12 **UN**: United Nations
- ¶13 **UNCLOS**: United Nations Convention on the Law of the Sea
- ¶14 **UNESCO-IOC**: UNESCO Intergovernmental Oceanographic Commission
- ¶15 **World Bank, 2017**: *Toward a Blue Economy: A Promise for Sustainable Development*
- ¶16 **OECD, 2016**: *The Ocean Economy in 2030*
- ¶17 **IPCC AR6 Glossary, 2021**: IPCC Sixth Assessment Report Working Group I Glossary
- ¶18 **Kunming-Montreal GBF, 2022**: Kunming-Montreal Global Biodiversity Framework
- ¶19 **IPBES, 2015**: Diaz, S. et al. (2015). The IPBES Conceptual Framework – connecting nature and people. *Current Opinion in Environmental Sustainability* 14: 1-16.
- ¶20 **IPCC AR6**: IPCC Sixth Assessment Report (Working Groups I-III, 2021-2022).
- ¶21 **UN NQAF, 2019**: United Nations National Quality Assurance Framework Manual for Official Statistics.
- ¶22 **UN-GGIM**: United Nations Committee of Experts on Global Geospatial Information Management.
- ¶23 **GSGF**: Global Statistical Geospatial Framework (UN-GGIM, version 2.0).
- ¶24 **TNFD, 2023**: Taskforce on Nature-related Financial Disclosures, Recommendations of the Taskforce on Nature-related Financial Disclosures.
- ¶25 **OECD, 2018**: *Making Blended Finance Work for the Sustainable Development Goals*.

- ¶26 **Wilkinson et al., 2016:** The FAIR Guiding Principles for scientific data management and stewardship. *Scientific Data* 3: 160018.
- ¶27 **FAO SSF Guidelines:** Voluntary Guidelines for Securing Sustainable Small-Scale Fisheries in the Context of Food Security and Poverty Eradication (FAO, 2015).
- ¶28 **ISO 19115:** Geographic information – Metadata (International Organization for Standardization).
- ¶29 **SDMX:** Statistical Data and Metadata eXchange Technical Standards v3.0.
- ¶30 **BBNJ Agreement:** Agreement under UNCLOS on the Conservation and Sustainable Use of Marine Biological Diversity of Areas Beyond National Jurisdiction (adopted 2023).
- ¶31 **Sendai Framework:** Sendai Framework for Disaster Risk Reduction 2015–2030 (UN, 2015).

Standard Abbreviations Used in Technical Guidance

Abbreviation	Full Term
ABNJ	Areas Beyond National Jurisdiction
BBNJ	Agreement on Biodiversity Beyond National Jurisdiction
BSU	Basic Spatial Unit
CBD	Convention on Biological Diversity
CF	Central Framework (SEEA CF)
CICES	Common International Classification of Ecosystem Services
EA	Ecosystem Accounting (SEEA EA)
EAA	Ecosystem Accounting Area
ECT	Ecosystem Condition Typology
eDNA	Environmental DNA
EEZ	Exclusive Economic Zone
FAIR	Findable, Accessible, Interoperable, Reusable
GDP	Gross Domestic Product
GEP	Gross Ecosystem Product
GET	Global Ecosystem Typology
GSGF	Global Statistical Geospatial Framework
GVA	Gross Value Added
ICZM	Integrated Coastal Zone Management
IGIF	Integrated Geospatial Information Framework
IUU	Illegal, Unreported and Unregulated (fishing)
MPA	Marine Protected Area
MSP	Marine Spatial Planning
MSY	Maximum Sustainable Yield
MTEF	Medium-Term Expenditure Framework
NCA	Natural Capital Accounting
NDP	Net Domestic Product
NQAF	National Quality Assurance Framework (UN)
NSO	National Statistics Office
OA	Ocean Accounts
OBIS	Ocean Biodiversity Information System
PSUT	Physical Supply and Use Table

Abbreviation	Full Term
QA/QC	Quality Assurance / Quality Control
RFMO	Regional Fisheries Management Organisation
SBA	Service Benefiting Area
SDG	Sustainable Development Goal
SDMX	Statistical Data and Metadata eXchange
SEEA	System of Environmental-Economic Accounting
SF-MST	Statistical Framework for Measuring the Sustainability of Tourism
SNA	System of National Accounts
SPA	Service Provisioning Area
SUT	Supply and Use Table
TNFD	Taskforce on Nature-related Financial Disclosures
UNSC	United Nations Statistical Commission
VMS	Vessel Monitoring System

5. Acknowledgements

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