

Governance Accounts

Provides guidance on compiling governance accounts for ocean accounting, documenting institutional arrangements.

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Last updated September 2026 **Responsible officer** Dr Jordan Gacutan

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OUTCOME

This Circular provides guidance on compiling governance accounts for ocean accounting, documenting institutional arrangements, legal frameworks, and policy instruments that shape ocean management. Upon completing this Circular, readers will understand how to systematically record and classify the governance structures that apply to marine areas, including the multi-level framework established by the United Nations Convention on the Law of the Sea (UNCLOS), regional fisheries management arrangements, and national marine spatial planning instruments. The accounts enable analysis of governance effectiveness and support linkages between ocean accounting and policy evaluation frameworks, including SDG 16 (Peace, Justice and Strong Institutions) and SDG 14 (Life Below Water). The guidance integrates with the wider Ocean Accounts framework described in [TG-0.1 General Introduction](#) and the statistical standards outlined in [TG-0.2 Standards Overview](#). The governance structures documented using this guidance provide the institutional context needed for marine spatial planning ([TG-1.2 Marine Spatial Planning](#)) and the jurisdictional framework for accounting in deep-sea areas beyond national jurisdiction ([TG-6.6 Deep Sea and ABNJ](#)).

Section 3.3.5 carries the COFOG concordance for ocean-related government expenditure, including the classes that are only partly ocean-related and the ocean-share apportionment they require. It is the source of the expenditure figures presented in budget submissions under [TG-1.1 OA and National Budget Processes](#) Section 3.7.

Governance accounts connect to several other accounts in the ocean accounting framework. They inform the policy decisions recorded in marine spatial plans ([TG-1.2](#)) and provide the management intensity data needed for MPA effectiveness assessment ([TG-1.3 Marine Spatial Management \(including MPAs\)](#)). They supply the institutional context for social accounts ([TG-3.5 Social Accounts](#)), where the governance rules documented here shape distributional outcomes, and for ocean economy accounts ([TG-3.3 Economic Activity](#)), where regulatory regimes influence the structure and composition of economic activity in marine sectors. They also draw on administrative data sources ([TG-4.3 Administrative Data](#)), including official gazettes, licensing databases, budget documents, and enforcement records that form the empirical basis for governance compilation. Important Note: Governance accounting for ocean systems is an emerging field. Whilst this Circular provides a conceptual framework and initial methodological guidance, standardised classifications and compilation approaches are still under development. Practitioners should treat this guidance as provisional and anticipate refinements as experience accumulates across implementing countries. The Emerging badge assigned to this Circular reflects this provisional status. All guidance should be interpreted with caution and adapted to national circumstances.

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ABOUT THIS CIRCULAR

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DRAFT

1. Outcome

¶1 This Circular provides guidance on compiling governance accounts for ocean accounting, documenting institutional arrangements, legal frameworks, and policy instruments that shape ocean management. Upon completing this Circular, readers will understand how to systematically record and classify the governance structures that apply to marine areas, including the multi-level framework established by the United Nations Convention on the Law of the Sea (UNCLOS), regional fisheries management arrangements, and national marine spatial planning instruments. The accounts enable analysis of governance effectiveness and support linkages between ocean accounting and policy evaluation frameworks, including SDG 16 (Peace, Justice and Strong Institutions) and SDG 14 (Life Below Water). The guidance integrates with the wider Ocean Accounts framework described in **TG-0.1 General Introduction** and the statistical standards outlined in **TG-0.2 Standards Overview**. The governance structures documented using this guidance provide the institutional context needed for marine spatial planning (**TG-1.2 Marine Spatial Planning**) and the jurisdictional framework for accounting in deep-sea areas beyond national jurisdiction (**TG-6.6 Deep Sea and ABNJ**).

¶2 Section 3.3.5 carries the COFOG concordance for ocean-related government expenditure, including the classes that are only partly ocean-related and the ocean-share apportionment they require. It is the source of the expenditure figures presented in budget submissions under **TG-1.1 OA and National Budget Processes** Section 3.7.

¶3 Governance accounts connect to several other accounts in the ocean accounting framework. They inform the policy decisions recorded in marine spatial plans (**TG-1.2**) and provide the management intensity data needed for MPA effectiveness assessment (**TG-1.3 Marine Spatial Management** (including MPAs)). They supply the institutional context for social accounts (**TG-3.5 Social Accounts**), where the governance rules documented here shape distributional outcomes, and for ocean economy accounts (**TG-3.3 Economic Activity**), where regulatory regimes influence the structure and composition of economic activity in marine sectors. They also draw on administrative data sources (**TG-4.3 Administrative Data**), including official gazettes, licensing databases, budget documents, and enforcement records that form the empirical basis for governance compilation.

¶4 **Important Note:** Governance accounting for ocean systems is an emerging field. Whilst this Circular provides a conceptual framework and initial methodological guidance, standardised classifications and compilation approaches are still under development. Practitioners should treat this guidance as provisional and anticipate refinements as experience accumulates across implementing countries. The Emerging badge assigned to this Circular reflects this provisional status. All guidance should be interpreted with caution and adapted to national circumstances.

2. Requirements

¶1 This Circular requires familiarity with:

- ¶2 **TG-0.1 General Introduction to Ocean Accounts** – for the conceptual framework and key components of Ocean Accounts, including the relationship between environmental and economic accounting frameworks
- ¶3 **TG-0.2 Standards Overview** – for the international statistical standards underpinning ocean accounting, including SNA 2025, SEEA, and classification systems

3. Guidance Material

¶1 ⓘ Scope

¶2 TG-3.7 owns the governance account tables: the institutional inventory, the marine zone and protected-area accounts, enforcement and compliance measures, and the government ocean expenditure and revenue accounts – expenditure by COFOG function and institutional sector, the EPEA-adapted environmental protection expenditure account, environmental taxes, resource rent, and administrative service revenue. It cross-refers to **TG-2.13** for the indicators derived from these accounts, **TG-3.14** for data governance and ethics, and **TG-1.1** and **TG-1.12** for the budget processes that consume the expenditure accounts.

3.1 Institutional Arrangements

¶1 Governance accounts document the institutional arrangements that govern ocean areas and resources. These arrangements operate across multiple scales (international, regional, national, and local) and involve actors including governments, intergovernmental organisations, regional bodies, and customary governance systems. The institutional mapping compiled through governance accounts provides the context for the spatial planning processes described in **TG-1.2 Marine Spatial Planning**, which depend on clear documentation of jurisdictional authority and institutional responsibilities within the accounting area.

3.1.1 The UNCLOS framework

¶1 The United Nations Convention on the Law of the Sea (UNCLOS), adopted in 1982, establishes the fundamental legal framework for ocean governance. UNCLOS creates a hierarchical system of maritime zones, each with distinct governance implications that can be recorded in accounting frameworks¹.

¶2 *Table 3.7.1: UNCLOS maritime zones and accounting treatment*

Zone	Distance from Baseline	Key Rights	Accounting Treatment
Internal waters	Inside baseline	Full sovereignty	National territory
Territorial sea	0–12 nm	Full sovereignty	National territory
Contiguous zone	12–24 nm	Customs, fiscal, immigration, sanitary	National jurisdiction
EEZ	0–200 nm (regime applies beyond territorial sea)	Resource rights	National resource sovereignty
Continental shelf	Seabed to 200/350 nm	Seabed resources	National seabed rights
High seas	Beyond 200 nm	Freedom of navigation	No national ownership
The Area	Deep seabed beyond jurisdiction	Common heritage	ISA administration

¶3 **Territorial Sea:** Extends up to 12 nautical miles from baselines, where the coastal State exercises “sovereignty...over the territorial sea...subject to this Convention and to other rules of international law” (UNCLOS Article 2)². Within this zone, the coastal State has full regulatory authority, including over navigation (subject to innocent passage), fisheries, and environmental protection.

¶4 **Exclusive Economic Zone (EEZ):** Extends up to 200 nautical miles from baselines, where the coastal State has “sovereign rights for the purpose of exploring and exploiting, conserving and managing the natural resources, whether living or non-living” (UNCLOS Article 56)³. The EEZ regime balances coastal State resource rights with freedoms of navigation, overflight, and submarine cable laying enjoyed by all States. SDG indicator 14.2.1 specifically addresses the “Proportion of national exclusive economic zones managed using ecosystem-based approaches”⁴.

¶5 **Continental Shelf:** The seabed and subsoil extending beyond the territorial sea throughout the natural prolongation of the land territory, where the coastal State exercises sovereign rights for ex-

ploring and exploiting natural resources (UNCLOS Articles 76-77)⁵. For extended continental shelves beyond 200 nautical miles, claims must be submitted to the Commission on the Limits of the Continental Shelf.

¶6 **High Seas:** Areas beyond national jurisdiction where “no State may validly purport to subject any part of the high seas to its sovereignty” (UNCLOS Article 89)⁶. The high seas are governed by the principle of freedom of the seas, including freedom of navigation, fishing (subject to conservation obligations), and scientific research. Governance accounts for high seas areas require coordination with the frameworks described in [TG-6.6 Deep Sea and ABNJ](#), which addresses accounting for areas beyond national jurisdiction in detail, including the role of sectoral management bodies and the emerging BBNJ Agreement provisions for area-based management tools.

¶7 **The Area:** The seabed and ocean floor beyond national jurisdiction, together with its resources, which are “the common heritage of mankind” (UNCLOS Article 136)⁷. Activities in the Area are governed by the International Seabed Authority (ISA), established under UNCLOS Part XI. The ISA has developed regulations for prospecting and exploration of polymetallic nodules, polymetallic sulphides, and cobalt-rich ferromanganese crusts. The governance framework for the Area is further discussed in [TG-6.6 Deep Sea and ABNJ](#).

¶8 Governance accounts should document the spatial extent of each maritime zone within the accounting area, the governmental institutions responsible for management within each zone, and the legal instruments that operationalise UNCLOS provisions domestically. This spatial documentation relates to the delineation of ecosystem accounting areas discussed in [TG-0.1](#) and the extent accounting approaches in SEEA EA Chapter 4.

3.1.2 Multi-level governance structures

¶1 Ocean governance typically involves multiple institutions operating at different scales. Governance accounts should document:

¶2 **International organisations:** Bodies with mandates relevant to ocean management, including the International Maritime Organization (IMO) for shipping, the Food and Agriculture Organization (FAO) for fisheries, the Intergovernmental Oceanographic Commission (IOC) for marine science, and the International Seabed Authority (ISA) for deep-sea mining.

¶3 **Regional organisations:** Regional Fisheries Management Organizations (RFMOs) that manage shared fish stocks across national boundaries, Regional Seas Programmes under UNEP, and regional economic commissions with ocean-related mandates. UNCLOS specifically encourages co-operation through regional organisations: “States shall seek, either directly or through appropriate subregional or regional organizations, to agree upon the measures necessary to coordinate and ensure the conservation and development of such stocks” (UNCLOS Article 63)⁸. States bordering enclosed or semi-enclosed seas have specific cooperation obligations under UNCLOS Article 123.

¶4 Level, mandate (function) and spatial coverage are recorded as independent attributes of each institution (Table 3.7.2 template; Table 3.7.3 worked columns). The level at which an institution sits does not determine its mandate or its spatial footprint. These allocations vary widely between unitary and federal systems: coastal zone management is national in many unitary states, whilst environmental protection or fisheries is often devolved to provinces or states in federations. Compilers should therefore populate the register from their own jurisdiction’s legal instruments rather than infer a level from a mandate. Delegations, coordination arrangements and transfers between institutions are recorded as flows between stocks (see [TG-2.13 Governance and Institutional Indicators](#)), not as a hierarchy of command descending from international bodies: under UNCLOS the coastal State’s sovereign rights in the territorial sea, EEZ and continental shelf are original, not delegated downward. Where formal mandate and operative authority diverge, compilers should record both the de jure mandate and the de facto operative rule (Section 3.6.4).

¶5 **National institutions:** Government ministries, agencies, and statutory bodies responsible for ocean management, including fisheries departments, maritime authorities, environmental protection agencies, and coastal zone management bodies. The Classification of the Functions of Government (COFOG) provides a framework for classifying government expenditure by function, with categories relevant to ocean governance including 04.2 (Agriculture, Forestry, Fishing and Hunting), 05.4 (Protection of Biodiversity and Landscape), and 05.6 (Environmental Protection n.e.c.)⁹.

¶6 **Subnational and local institutions:** Provincial, state, and local governments with ocean management responsibilities, as well as customary governance institutions that may have traditional authority over marine areas and resources. Where customary marine tenure systems apply, the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP)¹⁰ is the overarching international rights instrument: Articles 25–26 affirm the rights of indigenous peoples to their lands, territories, and resources including marine areas, and Article 32 affirms their right to determine priorities for the use and development of those territories. Compilers incorporating customary governance institutions into the governance account should document UNDRIP alignment and refer to **TG-3.6 Traditional Knowledge Accounts** for detailed customary marine tenure compilation methodology.

¶7 **Co-management arrangements:** Partnerships between government agencies and resource users, including fishing communities, tourism operators, and Indigenous peoples, that share management responsibilities. Co-management arrangements are particularly important for fisheries governance. See [TG-1.5 Fisheries Management](#) for related guidance.

3.1.3 Accounting for institutional arrangements

¶1 Governance accounts should compile inventories of institutions with ocean management responsibilities. Each institution is recorded once as an institutional stock and then tagged independently on three axes that together locate it within the governance register (Figure 3.7.1): level, mandate (function) and spatial coverage. Table 3.7.2 presents a suggested template for organising such inventories. The template is indicative rather than prescriptive, and compilers should adapt the structure to national circumstances and data availability.

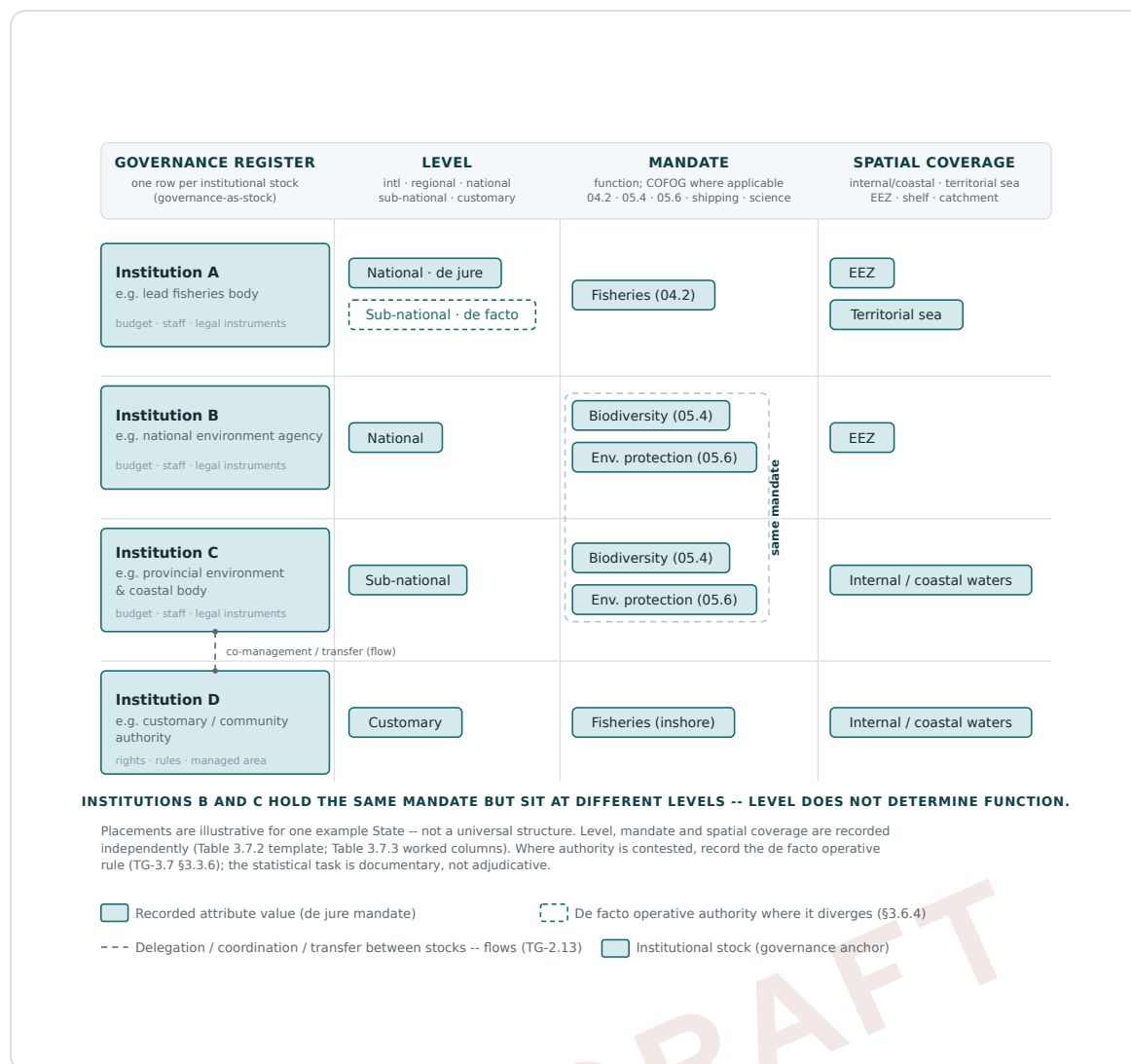


Figure 3.71 Each governance institution is one stock tagged independently on Level, Mandate and Spatial coverage -- axes that do not determine one another. Placements are illustrative; dashed ties are delegation flows, not a command hierarchy.

Source: TG-3.7 §3.1.2, §3.3.6 and Tables 3.7.2--3.7.3 (institutional inventory template and worked columns); SEEA-EA (2021) institutional arrangements for ecosystem accounting; COFOG 04.2 / 05.4 / 05.6.

¶2 **Table 3.7.2: Suggested template for institutional inventory**

Field	Description	Example
Institution name	Official name	Ministry of Fisheries
Organizational type	Government department, statutory authority, intergovernmental organization, etc.	Statutory authority
Geographic scope	Specific maritime zones, ecosystem types, or management areas	EEZ and territorial sea
Functional scope	Fisheries, environment, shipping, research, etc.	Fisheries management and licensing
Legal basis	Legislation or instrument establishing authority	Fisheries Act 2005, s. 12
Relationships	Subordination, coordination, advisory links to other institutions	Reports to Ministry of Environment
Resource allocation	Budget and personnel where available	Annual budget: USD X million; N staff

Field	Description	Example
Co-management sub-template		
Arrangement type	Formal agreement, MOU, statutory co-management, informal protocol	Formal joint management agreement
Partner organizations	Name(s) of non-government partner(s)	Coastal Fishers Association
Geographic scope of arrangement	Maritime zones or areas covered by the co-management arrangement	Territorial sea, 0–3 nm
Duration	Start date and end date or ongoing	2022–2027
Decision-making rights per party	Description of which decisions each party controls or shares	Government sets TAC; community enforces access rules
Monitoring obligations	Which party is responsible for monitoring, frequency, and reporting	Joint annual stock survey; community daily log
SDG 14.b.1 (variable 3)	Whether this arrangement satisfies the criterion for small-scale fisher participation in decision-making	Yes / No / Partial

¶3 *Note: The co-management sub-template should be updated annually at each account compilation. The SDG 14.b.1-linked participation variable (variable 3) should be reviewed biennially in alignment with the FAO Code of Conduct for Responsible Fisheries (CCRF) questionnaire cycle. The participation mechanism field should record whether the arrangement satisfies SDG 14.b.1 variable (3): existence of mechanisms through which small-scale fishers contribute to decision-making processes. See FAO (2024)¹¹ and FAO (2015)¹² for the classification of co-management types consistent with the SSF Guidelines (Part 5).*

¶4 This institutional mapping provides the foundation for analysing governance coverage, identifying gaps, and assessing coordination mechanisms.

3.2 Legal Frameworks

¶1 Legal frameworks establish the rules that govern activities in marine areas. Governance accounts should document the hierarchy of legal instruments across international, regional, national, and local levels.

3.2.1 International legal instruments

¶1 Beyond UNCLOS itself, numerous international agreements create legal obligations relevant to ocean governance:

¶2 **Fisheries law:** The UN Fish Stocks Agreement (1995) elaborates UNCLOS provisions on straddling and highly migratory stocks, requiring conservation and management measures based on the precautionary approach and best scientific evidence¹³. The FAO Code of Conduct for Responsible Fisheries (1995) provides voluntary standards for sustainable fishing practices. For detailed treatment of fisheries governance, see [TG-1.5 Fisheries Management](#).

¶3 **Environmental protection:** The Convention on Biological Diversity (CBD) applies to marine areas within national jurisdiction, with recent decisions under the Kunming-Montreal Global Biodiversity Framework calling for protection of 30% of marine areas by 2030¹⁴. The London Convention and Protocol regulate marine dumping. Regional agreements such as OSPAR (North-East Atlantic) and the Barcelona Convention (Mediterranean) establish regional obligations for marine environmental protection.

¶4 **Genetic resources and access and benefit-sharing:** The Nagoya Protocol on Access and Benefit-Sharing (2010), adopted under the CBD, establishes binding obligations for access to genetic resources and the fair and equitable sharing of benefits arising from their utilisation¹⁵. The Nagoya Protocol is directly relevant to governance accounts that include marine genetic resources

within national jurisdiction: compilers should record national ABS legislation, competent national authorities, and any bilateral ABS agreements for marine species as part of the legal framework inventory. The Nagoya Protocol also provides the multilateral template for the BBNJ Agreement's Part II provisions on marine genetic resources in areas beyond national jurisdiction. The two instruments are therefore complementary for compilers working across jurisdictional boundaries. Monetary valuation of ABS benefit streams is outside the scope of this Circular. ABS instruments are recorded as governance framework conditions, not as balance sheet assets (consistent with the treatment established for treaty commitments generally in Section 3.2.1).

¶5 **Indigenous rights:** The United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP, 2007)¹⁰ provides the overarching international framework for the rights of indigenous peoples over their lands, territories, and resources, including marine areas. UNDRIP Articles 25–26 affirm the rights of indigenous peoples to their lands, territories, and resources, including marine areas, and Article 32 affirms their right to determine priorities for the development and use of those territories. Governance accounts that document customary marine governance institutions should record UNDRIP alignment in the legal framework inventory alongside national legislation recognising customary marine tenure. See [TG-3.6 Traditional Knowledge Accounts](#) for detailed customary marine tenure compilation methodology.

¶6 **Maritime security and safety:** IMO conventions address vessel safety (SOLAS), marine pollution from ships (MARPOL), and related matters. Port State control regimes enable enforcement of international shipping standards.

¶7 **New instruments:** The BBNJ Agreement establishes new governance mechanisms for high seas areas, including provisions for marine protected areas, environmental impact assessment, and marine genetic resources¹⁶. The BBNJ Agreement entered into force on 17 January 2026. For current ratification status, compilers should consult the United Nations Treaty Collection directly, as membership numbers change frequently. Governance accounts should document the country's ratification status and monitor COP decisions as they emerge.

BBNJ monitoring checklist (subject to revision following COP1 outcomes)

Compilers should track the following five items annually:

1. ¶8 National ratification status and implementing legislation (update when legislation is enacted or amended)
2. ¶9 COP decisions that create new governance obligations (e.g., area-based management tool designations, EIA thresholds)
3. ¶10 ABNJ marine protected area designations established under BBNJ Part III
4. ¶11 Benefit-sharing arrangements for marine genetic resources under BBNJ Part II, including digital sequence information provisions
5. ¶12 National ABS implementing legislation and any bilateral ABS agreements concluded for marine genetic resources in areas beyond national jurisdiction (cross-reference Nagoya Protocol national framework)

Version note: This checklist will require revision following the first Conference of the Parties (COP1). The governance architecture for area-based management tools and EIA thresholds remains undetermined pending COP1 decisions.

¶13 For the application of BBNJ governance provisions to deep-sea accounting, see [TG-6.6 Deep Sea and ABNJ](#).

¶14 **Treaty compliance recording.** For RFMOs and other multilateral treaties, governance accounts should record compliance status in the institutional inventory (Table 3.7.3) as an ordinal categorical field: full compliance, partial compliance, or non-compliance. The source for each compli-

ance rating should be the relevant RFMO annual compliance monitoring report (e.g., WCPFC CMM 2023-04 for the Western and Central Pacific)¹⁷. Treaty obligations are governance framework conditions, not economic assets, and should not be assigned a monetary value in governance accounts. Under SNA 2025 and SEEA-EA (2021), treaty commitments are not recognised as balance sheet assets because they do not individually generate measurable economic benefits that can be controlled separately¹⁸.

3.2.2 National legislation

¶1 Domestic legal frameworks translate international obligations into enforceable national law. Governance accounts should document:

¶2 **Primary legislation:** Acts of parliament or equivalent instruments that establish the legal framework for ocean management, including fisheries acts, maritime zones acts, environmental protection acts, and marine spatial planning legislation.

¶3 **Secondary legislation:** Regulations, rules, and orders made under primary legislation that provide detailed implementation requirements, such as fishing licence conditions, pollution discharge standards, and protected area management rules.

¶4 **Customary law:** In some jurisdictions, customary marine tenure systems and traditional governance practices have legal recognition and should be included in governance accounts. See [TG-3.6 Traditional Knowledge Accounts](#) for guidance on documenting customary governance systems.

3.2.3 Accounting for legal frameworks

¶1 Legal framework accounts should compile inventories of applicable legal instruments, classified by:

- ¶2 Instrument type (treaty, act, regulation, customary law)
- ¶3 Jurisdictional level (international, regional, national, subnational)
- ¶4 Thematic scope (fisheries, environment, shipping, etc.)
- ¶5 Geographic application (specific maritime zones or management areas)
- ¶6 Entry into force and amendment history
- ¶7 Implementation status and enforcement mechanisms

¶8 SDG indicator 14.c.1 specifically measures “Number of countries making progress in ratifying, accepting and implementing through legal, policy and institutional frameworks, ocean-related instruments that implement international law, as reflected in the United Nations Convention on the Law of the Sea”¹⁹. Governance accounts can provide the systematic documentation needed for such reporting.

3.3 Policy Instruments

¶1 Beyond legal frameworks, ocean governance employs diverse policy instruments to achieve management objectives. These instruments can be classified using frameworks from environmental economics and policy analysis.

3.3.1 Regulatory instruments

¶1 **Spatial management:** Marine Protected Areas (MPAs) and other area-based conservation measures restrict or regulate activities within defined geographic boundaries. The IUCN defines protected areas as “clearly defined geographical spaces, recognized, dedicated and managed, through legal or other effective means, to achieve the long-term conservation of nature”²⁰. Other Effective Area-Based Conservation Measures (OECMs) achieve conservation outcomes through management regimes not primarily intended for conservation, such as fisheries closures or military exclusion zones. For detailed guidance on MPA accounting, see [TG-1.3 Marine Spatial Management \(including MPAs\)](#).

¶2 **MPA governance account template.** Table 3.7.5 presents a suggested per-MPA record template that provides the governance data layer for effectiveness assessment under IUCN Green List criteria and GBF Target 3 reporting.

¶3 *Table 3.7.5: MPA governance account template*

Field	Description	Example
MPA name	Official designated name	Coral Atoll Marine Reserve
Designation date	Date of legal establishment	2019-03-15
IUCN category	Management category I–VI	IV (Habitat/Species Management Area)
Area (km ²)	Total designated area	12,500
Management plan status	Approved / Draft / None	Approved (2020)
Zoning	Number and type of management zones (Core / Buffer / Transition)	3 zones: no-take core (2,500 km ²), buffer (5,000 km ²), sustainable use (5,000 km ²)
Managing authority	Institution(s) responsible	National MPA Authority
Staffing (FTE)	Full-time equivalent staff assigned	8
Annual budget (USD)	Operational budget for the MPA	450,000
Enforcement capacity	Patrol assets and surveillance systems	1 patrol vessel, no VMS
Key legal instruments	Legislation and regulations establishing and governing the MPA	Marine Protected Areas Act 2019, s. 12; Management Plan Regulation 2020
OECM status	Whether the area qualifies as an OECM rather than a formally designated MPA	Not applicable (formally designated)
METT score tier	Management Effectiveness Tracking Tool score: Low (0–33) / Medium (34–66) / High (67–100)	Medium (score: 52)
GD-PAME assessment date	Date of most recent METT submission to GD-PAME on Protected Planet	2024-07
IUCN Green List status	Certified / In progress / Not assessed	In progress

¶4 *Note: METT-4 (2020)*²¹ produces a composite score across 38 parameters on a 0–3 scale, submitted to GD-PAME on Protected Planet. The IUCN Green List Standard Version 1.1²² assesses sites across good governance, sound design and planning, effective management, and successful conservation outcomes. Both tools are identified as complementary indicators for the “effectively conserved and managed” element of GBF Target 3 under CBD Decision 15/5²³. GD-PAME (Protected Planet) is the primary data source for METT scores and assessment dates.

¶5 **Access controls and access rights inventory.** Licensing and permitting systems regulate who can conduct activities in marine areas. UNCLOS requires coastal States to establish laws and regulations relating to fishing in the EEZ, including “licensing of fishermen, fishing vessels and equipment” (UNCLOS Article 62)²⁴. Governance accounts should compile a systematic access rights inventory covering:

- ¶6 **Fishing licences and quota allocations:** The number, type, and conditions of fishing licences issued; the total allowable catch and its allocation among domestic commercial, artisanal, and foreign fleets; and any individual transferable quota (ITQ) holdings. SDG indicator 14.b.1 measures “Progress by countries in the degree of application of a legal/regulatory/policy/institutional framework which recognizes and protects access rights for small-scale fisheries”²⁵. Governance accounts should document the frameworks that this indicator assesses.

- ¶7 **Aquaculture permits:** Permits for marine aquaculture operations, including species, location, and operational conditions.
- ¶8 **MPA access permits:** Where MPAs restrict access, records of permits for research, tourism, or traditional use within managed zones.
- ¶9 **Coastal land tenure records:** Foreshore leases, reclamation permits, and coastal land titles that determine access to the land-sea interface.
- ¶10 **ABS permits and benefit-sharing agreements:** Permits issued under national ABS legislation for access to marine genetic resources within national jurisdiction, together with any associated benefit-sharing agreements. These are classified as operational authorisations (flow data compiled annually), consistent with the treatment of treaty commitments as governance framework conditions rather than balance sheet assets. No monetary valuation of ABS benefit streams is required in governance accounts.

¶11 **Transparency and public disclosure.** Governance accounts should record the existence and accessibility of key public disclosure mechanisms, as these are a core accountability dimension relevant to IUU fishing prevention (SDG 14.6.1) and public trust. Compilers should record three binary governance disclosure indicators:

1. ¶12 **Public fishing licence register** – whether a public register of issued fishing licences exists (yes/no). If yes, note the access modality (e.g., online database, official gazette, available on request).
2. ¶13 **EEZ access agreement publication policy** – whether a formal policy exists for publishing EEZ access agreements concluded with foreign fleets (yes/no). If yes, note any exemptions (e.g., commercial sensitivity, national security).
3. ¶14 **Public seabed lease register** – whether a public register of seabed leases exists (yes/no).

¶15 Binary scoring (yes/no) is the standard for first-generation accounts. Graded scoring (e.g., full disclosure / partial / summary-only) is optional where more detailed assessment is feasible. Where a country has legitimate confidentiality grounds for non-disclosure of specific agreement details under national law, the record should state “exempted” rather than “not disclosed,” with a note on the applicable legal basis.

¶16 **Classification of access rights: asset-type rights versus operational authorisations.** Not all access rights have the same accounting treatment. Compilers should distinguish:

- ¶17 **Asset-type rights** (e.g., ITQs, tenure rights, foreshore leases): These have characteristics of tradeable assets that can be valued and tracked as stocks, with changes recorded as other volume changes or revaluations in opening/closing balance accounts. Cross-reference SEEA CF Chapter 5 on environmental asset accounts²⁶ for the asset treatment of resource access rights.
- ¶18 **Operational authorisations** (e.g., annual fishing licences, seasonal permits, ABS permits): These are flow data compiled annually. They do not carry capital value in their own right and should be recorded as annual flows rather than balance sheet entries.

¶19 Under SNA 2025, ITQ holdings are not recorded as separate balance sheet assets. The value attributable to ITQ rights is consolidated into the fish stock asset (AN12 – biological resources) rather than recorded as a separate contractual asset. Where ITQ markets exist, market quota prices provide a bottom-up method for valuing the fish resource stock. The access rights inventory (Table 3.7.3) records ITQ characteristics (quota volume, species, transferability) as descriptive metadata linked to the stock account, not as a standalone asset line. The OECD Measuring Natural Resources compilation guide (2025)²⁷ and SEEA-AFF (2020)²⁸ are consistent with this approach.

¶20 This access rights inventory provides the governance data that [TG-3.5 Social Accounts](#) Section 3.7.2 draws upon when assessing equity in access to ocean resources. The governance rules documented here shape the distributional outcomes recorded in social accounts.

¶21 **Output controls:** Catch limits, quotas, and harvest control rules regulate the quantity of resources that can be extracted. Total Allowable Catch (TAC) systems allocate catch rights among users, whilst Individual Transferable Quotas (ITQs) create tradeable property rights in fisheries.

¶22 **Technical measures:** Gear restrictions, minimum size limits, closed seasons, and other technical measures shape how activities are conducted to reduce environmental impacts.

¶23 **Compliance, enforcement, and monitoring.** Governance accounts should document the compliance and enforcement mechanisms associated with regulatory instruments. Table 3.7.6 presents a structured template for recording enforcement metrics. Where complete data are not available, compilers should document whichever metrics are obtainable and note significant gaps.

¶24 *Table 3.7.6: Enforcement and compliance metrics template*

Metric	Description	Typical source
Patrol vessel coverage	Vessel-hours per 1,000 km ² per year	Maritime authority operational records
VMS coverage rate	Percentage of licensed vessels with operational Vessel Monitoring Systems	Fisheries department VMS database
Inspection rate	Inspections per 1,000 vessel-days in the accounting period	Maritime authority / fisheries enforcement records
Infringement detection rate	Detected infringements per 1,000 vessel-days	Enforcement agency case records
Prosecution rate	Percentage of detected infringements resulting in formal sanctions	Judicial records / enforcement agency
Licence compliance rate	Percentage of licence holders meeting all reporting requirements	Fisheries department licensing database

¶25 These enforcement data are typically drawn from administrative records held by fisheries management, maritime, and environmental protection agencies. Whilst complete compliance data may not be available in all jurisdictions, documenting the extent and nature of enforcement activity provides context for assessing the effectiveness of regulatory instruments. The enforcement metrics compiled here feed directly into the MPA effectiveness assessments described in TG-1.3.

3.3.2 Economic instruments

¶1 **Taxes and charges:** Resource rent taxes, fishing levies, and user fees can internalise environmental costs and generate revenue for ocean management. The SEEA Central Framework addresses environmental taxes and subsidies within the accounting framework²⁶. Compilers should note that these instruments are not all taxes in the accounting sense: a payment for access to a government-owned resource is rent, and a fee that buys a commensurate administrative service is a sale of services. The three-way test and the corresponding revenue tables are set out in Section 3.3.5 (Table D).

¶2 **Subsidies:** Government payments that affect fishing capacity, aquaculture development, or other ocean activities. SDG Target 14.6 calls for prohibition of “fisheries subsidies that contribute to overcapacity and overfishing”²⁹. Governance accounts should document the type, magnitude, and recipients of ocean-related subsidies.

¶3 **Subsidy classification.** In practice, many government transfers simultaneously serve multiple purposes (e.g., food security, rural employment, and fishing capacity support). Unambiguous classification as “harmful,” “beneficial,” or “neutral” is therefore difficult. Compilers should apply the FAO fisheries subsidies typology³⁰, which distinguishes capacity-enhancing, beneficial, and ambiguous categories, as the primary classification reference. For a multi-purpose transfer with both marine and terrestrial components (e.g., a fuel subsidy applying to all engine types), the marine share should be apportioned using the best available proxy, for example the proportion of fuel sales attributable to registered fishing vessels in national fuel supply data. FAO FishStatJ³¹ is identified

as the recommended starting-point data source for subsidy magnitudes. The OECD Producer Support Estimate (PSE) methodology provides an alternative framework where FishStatJ data are incomplete.

¶4 **Payment for ecosystem services:** Schemes that compensate resource users for providing ecosystem services, such as payments to fishing communities for protecting spawning areas or mangrove conservation incentives. These relate to ecosystem services accounting discussed in [TG-2.4 Ecosystem Goods and Services](#).

¶5 **Conservation finance:** Blue bonds, debt-for-nature swaps, and other financing mechanisms that mobilise private capital for ocean conservation. See [TG-1.7 Multilateral Finance](#) and [TG-1.8 Project Finance](#) for related guidance on financing instruments.

3.3.3 Informational instruments

¶1 **Monitoring and reporting requirements:** Obligations to collect and report data on activities, catches, and environmental conditions, including Vessel Monitoring Systems (VMS) for fishing vessels. These monitoring systems generate data that feeds into the data collection approaches discussed in Section 4 of the Technical Guidance.

¶2 **Certification and labelling:** Market-based schemes that differentiate products based on sustainability criteria, such as Marine Stewardship Council (MSC) certification for fisheries.

¶3 **Environmental assessment:** Requirements for environmental impact assessment before approving development activities, and strategic environmental assessment for plans and programmes. See [TG-1.6 Environmental Impact Assessment](#) for related guidance.

3.3.4 Accounting for policy instruments

¶1 Policy instrument accounts should document:

- ¶2 Instrument type (regulatory, economic, informational)
- ¶3 Specific mechanism (MPA, licence, quota, tax, etc.)
- ¶4 Geographic scope of application
- ¶5 Target activities or resources
- ¶6 Implementing agency
- ¶7 Compliance and enforcement mechanisms
- ¶8 Linkages to legal frameworks

3.3.5 Compilable governance account tables

¶1 Governance accounts should, where data permit, compile quantitative tables that present governance expenditure and revenue in a format consistent with international statistical standards. The tables described in this subsection adapt four established frameworks to the ocean governance context: COFOG for government expenditure by function (Table A), SNA 2025 for institutional sector classification (Table B), the SEEA CF Environmental Protection Expenditure Account (EPEA) for environmental protection spending (Table C), and the SEEA CF treatment of environmental transactions for governance revenue (Table D). Compilers should treat these as target structures and populate whichever cells national data sources can support, documenting gaps transparently.

¶2 **Scope boundary: two distinct SEEA CF modules.** Tables A to C and Table D borrow from different parts of SEEA CF Chapter 4, and the distinction governs how they may be used. Tables A to C are *outlay* accounts: they belong to the family of environmental activity accounts, which measure the resources devoted to environmental protection and resource management and are classified by purpose using CEPA and CReMA (and, for government, by function using COFOG). Table D is a *receipts* account: it belongs to the environmental transactions module, which records taxes, subsidies and similar transfers, rent and permits, and is classified by the nature of the transaction rather

than by purpose. The two modules have different aggregates, are typically compiled by different units within a national statistical system, and are not two halves of a single balance. Three consequences follow for compilers:

1. ¶3 **Do not net receipts against outlays.** No aggregate of the form “revenue less expenditure”, “net cost of governance”, or “cost recovery ratio” should be presented as an accounting balance of these tables. Earmarking does not change this: where MPA access fees fund ranger staffing, the fees are recorded as receipts in Table D and the staffing as expenditure in Table C, and both entries stand at their gross value. A cost-recovery comparison may still be reported as an analytical ratio, provided it is labelled as such, sits outside the account tables, and states both gross figures.
2. ¶4 **Neither table is a subset of the other.** Table D is not the financing section of the EPEA. The adapted EPEA at Table 3.7.9 covers the production and consumption of marine environmental protection services only; it does not record the transfers and receipts that finance them.
3. ¶5 **Table D overlaps the asset accounts and must be reconciled with them.** Rent recorded in Table D is the same resource rent that underpins monetary asset valuation. See the reconciliation note under Table D.

¶6 **Table A: Government ocean governance expenditure by function (COFOG-based).** COFOG classifies government expenditure by socio-economic function (COFOG paras. 15–31). Table 3.7.7 identifies the COFOG codes most relevant to ocean governance and provides the expenditure categories that governance accounts should aim to compile. For each COFOG code, compilers should identify the responsible government agencies and apportion their expenditures to the relevant function.

¶7 Where a single agency serves multiple COFOG functions (e.g., a ministry covering both fisheries management and aquaculture regulation), compilers should apply a two-tier apportionment decision protocol:

1. ¶8 **Programme-level data available:** Map each programme or budget line directly to the relevant COFOG code based on the programme’s functional description. This is the preferred approach and produces the most transparent and verifiable compilation.
2. ¶9 **Agency-level totals only (no programme-level breakdown):** Allocate agency expenditure across COFOG codes using staffing ratios (number of FTE assigned to each function) or activity-based shares (proportion of outputs or workload attributable to each function), documenting the proxy used. This approach should be used only where programme-level data are unavailable, and the proxy method must be stated in the compilation metadata.

¶10 Where apportionment is not practicable under either tier, the expenditure should be assigned to the predominant function (COFOG para. 19). COFOG para. 22 specifically warns that environmental protection expenditures “may appear as relatively minor items in the expenditures of administrative bodies that have quite different functions”. Compilers should make special efforts to identify and correctly classify all ocean-related environmental protection expenditure³². Section 3.6.2 demonstrates the two-tier protocol using the Ministry of Fisheries as a worked example.

¶11 *Table 3.7.7: Government ocean governance expenditure by function (COFOG-based)*

COFOG code	Function	Final consumption expenditure	Compensation of employees	Gross capital formation	Subsidies	Current transfers	To ou lay
03.1.0	Police services (coast guard / offshore enforcement share)						
04.2.3	Fisheries management						
04.3.2	Petroleum and natural gas (offshore share)						
04.3.5	Electricity (offshore wind share)						
04.5.2	Water transport						
04.7.3	Tourism (coastal and marine share)						
05.1.0	Marine waste management						
05.2.0	Coastal wastewater						
05.3.0	Marine pollution abatement						
05.4.0	Marine biodiversity protection						
05.5.0	R&D marine environment						
05.6.0	Environmental protection n.e.c. (ocean)						
02.1.0	Defence (naval share)						
01.3.0	General services (maritime administration, hydrographic services)						
06.3.0	Water supply (desalination)						
07.4.0	Public health services (marine food safety)						

COFOG code	Function	Final con- sump- tion ex- pen- diture	Compensation of employees	Gross capi- tal for- ma- tion	Subsidies	Current trans- fers	To ou lay
08.1.0	Recreational and sporting services (coastal recre- ation infrastructure)						
09.4.0	Tertiary edu- cation (mar- itime educa- tion and training)						
10.5.0	Unemployment (fisheries worker adjust- ment programmes)						
Total	Ocean governance						

¶12 *Note: This table presents the ocean-relevant portion of each COFOG class. Standard COFOG labels are shown with the ocean-specific share identified in parentheses. Compilers should add a methodological note explaining how the ocean-relevant portion of each COFOG class was determined.*

¶13 **Most of these classes are mixed**, covering ocean and non-ocean functions within the same code. An ocean share must be estimated for each mixed class before expenditure is summed across the table. Summing the classes without ocean-share adjustment overstates ocean-related public expenditure, in some cases by an order of magnitude – COFOG 04.2 covers all agriculture, forestry and fishing, and COFOG 09.4 all tertiary education. The two-tier apportionment protocol above applies; where neither tier is available, the ocean share should be estimated from the most relevant administrative data (the fisheries share of the agriculture ministry budget for 04.2, the proportion of police personnel assigned to maritime units for 03.1, the marine and maritime share of enrolments for 09.4) and recorded in the metadata annex, consistent with the approach in SF-MST Table 3.9 for tourism-related functions of government.³³ Classes wholly dedicated to ocean functions take an ocean ratio of 1.0, and this should be stated rather than left implicit.

¶14 Expenditure compiled on this basis is the figure presented in budget submissions under **TG-1.1 OA and National Budget Processes** Section 3.7.

¶15 **Table B: Ocean governance expenditure by institutional sector and maritime zone.** Table 3.7.8 cross-classifies ocean governance expenditure by SNA 2025 institutional sector (SNA 2025 paras. 5.27–5.28) and UNCLOS maritime zone. This table identifies which sectors bear the cost of governance in which maritime areas. The general government sector (S13) is typically the dominant funder of governance, but non-financial corporations (S11) may incur compliance costs, whilst international organisations (S2) contribute through regional cooperation mechanisms.

¶16 For the S11 (private corporations) row and the households row, zone attribution is often not feasible from aggregated data because compliance costs (e.g., VMS installation, licence fees) are incurred fleet-wide rather than by individual zone. Where vessel-level data linking effort to zone are available (e.g., from VMS logs or fishing logbooks), compilers may use effort-share proxies (such as the proportion of vessel-days spent in each zone) to apportion S11 and household compliance costs. Where effort-share data are unavailable, these rows should be left blank with an explanatory

metadata note. A simplified tier-1 version of Table 3.7.8 that aggregates all non-government sectors into a single row is appropriate for countries with limited data.

¶17 *Table 3.7.8: Ocean governance expenditure by institutional sector and maritime zone*

Maritime zone	General government			Public corps	Private corps	Households	NPISH
	Central	State/Province	Local				
Internal waters							
Territorial sea							
EEZ							
Continental shelf							
High seas / ABNJ							
Total							

¶18 **Table C: Ocean environmental protection expenditure account (EPEA-adapted).** Following the SEEA CF Table 4.4 structure (SEEA CF paras. 4.49–4.50, 4.85), Table 3.7.9 presents the national expenditure on ocean-specific environmental protection. This table distinguishes between the production of environmental protection services (by government and specialist producers) and their consumption (by users across sectors). Together these entries account for the resources devoted to marine environmental governance.

¶19 *Table 3.7.9: Ocean environmental protection expenditure account (EPEA-adapted)*

Type of expenditure	Government EP producers	Other specialist producers	Non-specialist producers	Households	General government	NPISH	Total
Marine EP specific services							
Intermediate consumption							
Final consumption							
Gross fixed capital formation							
Connected products							
Intermediate consumption							
Final consumption							
Capital formation for marine EP activities							
Marine EP transfers							
– to/from rest of world (net)							
Total national expenditure on marine EP							

¶20 *Classification note: In the SEEA EPEA structure, “marine EP specific services” are services whose primary purpose is marine environmental protection (e.g., MPA ranger staffing, marine pollution monitoring programmes). “Connected products” are goods and services that facilitate environmental protection but have other primary uses (e.g., fishing vessel safety equipment, coastal CCTV surveillance systems). Capital formation entries cover produced assets whose primary purpose is marine EP (e.g., patrol vessel purchase, MPA visitor centre construction). Ocean-specific examples for each row type: specific services – MPA ranger staffing, marine pollution monitoring; connected products – vessel safety equip-*

ment, coastal CCTV; capital formation – patrol vessel purchase, MPA visitor centre. Cross-reference SEEA CF paras. 4.49–4.50 for definitional authority.

¶21 **Table D: Ocean governance revenue from environmental transactions.** Table D compiles the receipts that governments collect from ocean activities. It is presented as three separate tables because the payments a compiler encounters in ocean administration fall into three different accounting categories, and only the first consists of taxes. Recording all ocean receipts as taxes overstates tax revenue, understates property income, and—because rent is the basis of monetary asset valuation—double counts against the asset accounts.

¶22 **The three-way classification test.** Before entering a payment in any part of Table D, apply the following questions in order³⁴:

1. ¶23 **Is the payment made for the use of a natural resource that the government owns?** If so, it is **rent** (property income), not a tax, however the instrument is named in national legislation. Fishing access payments, offshore petroleum and mineral royalties, and seabed or foreshore leases normally fall here. Record in Table 3.7.10b.
2. ¶24 **If not, does the payer receive an administrative service commensurate with the amount paid?** If so, it is a **sale of services** (non-tax revenue). Application processing, inspection and certification, and observer-programme cost recovery normally fall here. Record in Table 3.7.10c.
3. ¶25 **Otherwise, the payment is a compulsory unrequited transfer to government: it is a tax.** Where its tax base is a physical unit with a proven negative environmental impact—energy, transport, pollution, or resources—it is an **environmental tax**. Record in Table 3.7.10a.

¶26 The test turns on the substance of the transaction, not the label. A charge called a “licence fee” may be rent, a sale of services, or a tax depending on what the payer receives, and a single instrument may need to be split where the amount plainly exceeds the cost of any service provided. Compilers should record the classification decision and its basis in the compilation metadata, and should reconcile the resulting totals with the government finance statistics for the same reference year.

¶27 *Table 3.7.10a: Ocean environmental taxes*

¶28 Environmental taxes are defined by their tax base rather than their declared purpose: a fuel tax applies to marine fuel regardless of the government’s stated intent³⁵.

Type of tax	Taxes on products	Other taxes on production	Taxes on income	Other current taxes	Capital taxes	Total
Marine fuel taxes						
Vessel tonnage taxes						
Marine pollution and dumping taxes						
Other ocean-related environmental taxes						
Total ocean environmental taxes						

¶29 *Table 3.7.10b: Rent on marine natural resources (property income)*

Type of payment	Resource or asset	Sector paying	Amount
Domestic fishing access payments	Fish stocks		
Foreign-fleet access agreement payments	Fish stocks		
Offshore petroleum and mineral royalties	Subsoil assets		

Type of payment	Resource or asset	Sector paying	Amount
Aquaculture site leases	Seabed / water column		
Foreshore and seabed leases	Land and seabed		
Total rent on marine natural resources			

¶30 *Table 3.7.10c: Sales of marine administrative services (non-tax revenue)*

Type of fee	Service provided	Amount
Vessel registration and survey fees	Registration, safety survey	
Licence and permit application processing	Application assessment	
Aquaculture and discharge permit administration	Assessment, monitoring	
MPA access and visitor fees	Site access and facilities	
Observer programme cost recovery	Observer placement	
Total sales of marine administrative services		

¶31 *Reconciliation note: rent and the asset accounts.* The rent recorded in Table 3.7.10b is the same resource rent that monetary asset accounts use to value marine assets, and that fiscal analysis uses to separate income from depletion. Rent received by government is one part of the total resource rent generated by extraction; the remainder accrues to the extractor. Compilers should therefore (a) not treat the government's rent receipts as a measure of total resource rent, and (b) reconcile Table 3.7.10b against the resource rent estimates used in the monetary fish stock and subsoil asset accounts in **TG-3.1 Assets** and in the depletion calculation at **TG-1.1 Budget Processes** Section 3.4, documenting any difference. Presenting government rent receipts alongside a depletion-adjusted net income measure without this reconciliation double counts the same flow³⁶.

¶32 These four tables together provide an accounting framework for governance expenditure and for governance revenue, compiled and presented separately in accordance with the scope boundary set out at the head of this subsection. Section 3.6 demonstrates how to populate Table A using the worked example scenario.

3.3.6 Spatial classification of designated marine uses

¶1 Governance accounts produce a spatial classification of designated marine use zones: the geographic areas within which specific activities are authorised, regulated, or prohibited by governance instruments. This spatial overlay of governance designations is among the more operationally useful outputs of governance accounts, because it provides the governance data layer that marine spatial planning processes (TG-1.2) overlay with ecosystem extent to relate governance arrangements to ecological assets.

¶2 Table 3.7.11 presents a classification of designated marine use types. Each zone within the accounting area should be assigned to one or more use categories based on the governance instruments that apply to it.

¶3 *Table 3.7.11: Classification of designated marine use zones*

Ocean environmental goods and services sector (EGSS)

¶1 The expenditure accounts above record what government and others *spend* on ocean environmental protection. The EGSS account records the supply side: the industries that produce the goods and services that spending buys. The two are counterparts, and compiling one without the other leaves ocean environmental expenditure with no visible producing sector – which matters directly to **TG-1.7**, **TG-1.12** and **TG-2.6**, all of which reason about ocean environmental investment.

¶2 The ocean EGSS boundary covers producers whose output is environmental protection or resource management in the marine and coastal domain. The activity list below is the ocean subset;

the full EGSS activity classification is in the SEEA CF.

¶3 **Table 3.7.15: Ocean environmental goods and services sector account – structural template**

EGSS activity	Typical ISIC	Output	Gross value added	Employment (FTE)	Exports
Marine and coastal habitat restoration	0210, 4290, 7490	[value]	[value]	[n]	[value]
Coastal protection works (engineered and nature-based)	4291	[value]	[value]	[n]	[value]
Wastewater and ballast water treatment for marine discharge	3700, 3900	[value]	[value]	[n]	[value]
Marine waste collection, recycling and litter removal	3811, 3830	[value]	[value]	[n]	[value]
Marine environmental monitoring, survey and consultancy	7112, 7120, 7211	[value]	[value]	[n]	[value]
Marine protected area management services	8413, 9103	[value]	[value]	[n]	[value]
Low-impact and selective fishing gear manufacture	3220	[value]	[value]	[n]	[value]
Total ocean EGSS		[Σ]	[Σ]	[Σ]	[Σ]

¶4 *Table 3.7.15: Structural template of an ocean EGSS account. Most rows are partial: only the ocean-related share of the ISIC class belongs here, estimated on the same ocean-ratio basis as **TG-3.3** Section 3.5 Step 4, and the ratio should be recorded per row.*

¶5 **Two boundary cautions.** First, EGSS output overlaps the ocean economy supply-use table in TG-3.3: a firm building a seawall is in both. Present them as complementary views rather than adding them, and state the overlap. Second, EGSS is defined by the *purpose* of the output, not the industry of the producer, so a shipyard's share of output that is selective gear is in scope while the rest of it is not. Where purpose cannot be separated from a producer's accounts, record the row as not estimable rather than assigning the whole producer.

Use category	Description	Typical governance source
Fishery management zone	Area subject to specific fisheries regulations (TAC, gear restrictions, seasonal closures)	Fisheries act, RFMO conservation measures
Aquaculture zone	Area designated for marine aquaculture operations	Aquaculture licensing regulations
Port area	Harbour, anchorage, and approaches subject to port authority jurisdiction	Port and maritime transport legislation
Shipping lane	Designated traffic separation scheme, fairway, or recommended route	IMO-approved routing measures, national maritime regulations
Tourism zone	Area designated or primarily managed for marine tourism and recreation	Tourism and coastal development legislation
Offshore energy zone	Area licensed for offshore wind, wave, tidal, or hydrocarbon extraction	Energy licensing regulations, continental shelf act
Mineral extraction area	Area licensed for seabed mining or sand/gravel extraction	Mining legislation, ISA contracts
Marine protected area	Area designated under MPA legislation (IUCN categories I–VI)	MPA act, environment act
OECM	Area achieving conservation outcomes through non-conservation management	Various (fisheries closures, military exclusion zones)

Use category	Description	Typical governance source
Military / security zone	Area restricted for defence or security purposes	Defence legislation
Undesignated	Area not subject to any specific spatial designation	Residual category

¶6 To compile this spatial classification, governance accounts should:

1. ¶7 **Assemble spatial boundaries** from the administrative records of each agency responsible for designating use zones (fisheries department for fishery zones, port authority for port areas, MPA authority for protected areas, etc.).
2. ¶8 **Reconcile overlapping designations.** Document the legal hierarchy that determines which designation takes precedence where zones overlap.
3. ¶9 **Deduplicate area statistics for GBF/SDG reporting.** Where zones overlap (e.g., an MPA that overlaps with a designated fishery zone), compilers should record all applicable designations and note the hierarchy of precedence established by national law. For GBF Target 3 and SDG 14.5.1 reporting, area statistics must be non-double-counted: dissolve overlapping polygons before calculating area totals and assign each dissolved polygon to the highest-protection IUCN category that applies. This deduplication step is consistent with the WDPA data standard³⁷ and the GBF monitoring framework (CBD Decision 15/5). Without polygon dissolution, area statistics will overcount protection coverage.
4. ¶10 **Record the operative governance rule where jurisdictional hierarchy is contested.** Where the hierarchy between two governance instruments or levels is unclear or actively contested (for example, where a national fisheries regulation conflicts with a customary seasonal closure, or where RFMO conservation measures have not been fully transposed into national law), compilers should record the de facto operative rule in force at the account reference date as the primary entry in the spatial classification, and document the contested or unclear status in the compilation metadata with a brief description of the competing claims. The statistical task is documentary, and this Circular does not prescribe which rule should legally prevail.
5. ¶11 **Calculate area statistics** for each use category, by maritime zone (internal waters, territorial sea, EEZ, continental shelf), to produce the cross-tabulation described in TG-1.2 Table 2.
6. ¶12 **Track changes over time** by recording the date of each designation, modification, or revocation, enabling time-series analysis of how the spatial footprint of governance evolves.

¶13 The designated use zone classification is an emerging area of practice, and the categories listed above should be adapted to national circumstances. Countries with established marine spatial plans may already maintain such classifications, whilst countries without MSP may need to compile them from disparate sector-specific administrative records.

¶14 **Management effectiveness integration.** To support the “effectively conserved and managed” element of GBF Target 3, the designated area statistics table should incorporate management effectiveness data from METT-4 scores and IUCN Green List certification status as categorical fields within Table 3.7.11 (see the management effectiveness fields in Table 3.7.5). Compilers should cross-reference GD-PAME as the data source and CBD Decision 15/5 as the reporting authority.

3.4 Governance Effectiveness

¶1 Governance accounts compile three distinct types of information that serve different analytical purposes. Governance structure indicators record which governance arrangements exist: they document the presence, type, and characteristics of institutions, legal instruments, and policy mechanisms, and are compiled as the primary content of the institutional inventory tables (Tables 3.7.2–3.7.11, Sections 3.1–3.3), analogous in function to ecosystem extent data in SEEA-EA. Governance context data capture the social circumstances (poverty, health, inclusion) and risk-resilience condi-

tions within which governance arrangements operate. These are drawn from complementary social, environmental, and economic accounts, and are typically assembled for joint presentation with governance structure data in combined analyses rather than compiled as first-order governance account entries. The placement of governance context data, whether as entries within the governance account or as contextual overlays from other accounts, remains under active methodological discussion. Compilers should document their approach explicitly where context data are incorporated. Governance effectiveness measures assess how well those arrangements work: they are analytical extensions that draw on structure data to assess coverage, coherence, compliance, adaptiveness, and participation outcomes. SEEA-EA does not define a separate governance “condition account” analogous to its ecosystem condition accounts, and the relationship between governance structure, context, and effectiveness as an integrated accounting framework remains an active research question. Effectiveness analysis therefore supplements the structural inventory without replacing it, and should be interpreted as an optional analytical layer rather than a core accounting requirement. Compilers should begin by establishing the structural inventory before incorporating context data or introducing quantitative effectiveness measures.

¶2 Standardised methods for measuring governance effectiveness in ocean contexts are still developing. Practitioners should begin with the descriptive accounts in Sections 3.1–3.3 and introduce quantitative effectiveness measures as methods and data permit. The practical entry points described below represent what practitioners can realistically compile with currently available methods and data.

3.4.1 SDG 16 and institutional effectiveness

¶1 SDG 16 calls for “effective, accountable and transparent institutions at all levels” (SDG Target 16.6)³⁸. Whilst general indicators address government effectiveness (e.g., SDG indicator 16.6.1 on budget execution), ocean-specific governance effectiveness measures are less developed.

¶2 Potential dimensions for assessing ocean governance effectiveness are summarised in Table 3.4.1 below.

Dimension	Diagnostic question
Coverage	What proportion of the accounting area is covered by formal governance arrangements? Are there gaps in jurisdictional or functional coverage?
Coherence	Are governance arrangements consistent across scales and sectors? Are there conflicts or coordination failures between institutions? This relates to the discussion of cross-sectoral integration in TG-1.2 Marine Spatial Planning .
Compliance	What are rates of compliance with governance requirements? What enforcement capacity exists?
Adaptiveness	Do governance arrangements incorporate mechanisms for learning and adaptation, such as regular review cycles or adaptive management provisions?
Participation	Do governance arrangements provide for stakeholder participation in decision-making? SDG indicator 16.7.2 addresses “Proportion of population who believe decision-making is inclusive and responsive” ³⁹ . This dimension connects to social accounting approaches in TG-3.5 Social Accounts .

3.4.2 MPA effectiveness

¶1 For Marine Protected Areas, governance accounts can document management effectiveness using established assessment frameworks. The IUCN Green List Standard establishes criteria for effective and equitably managed protected areas, organised around good governance, sound design and planning, effective management, and conservation outcomes⁴⁰.

¶2 SDG indicator 14.5.1 measures “Coverage of protected areas in relation to marine areas,” whilst indicator 14.2.1 addresses “Proportion of national exclusive economic zones managed using ecosys-

tem-based approaches”⁴¹. Governance accounts provide the data infrastructure for computing such indicators. See [TG-1.3 Marine Spatial Management \(including MPAs\)](#) for detailed guidance on MPA effectiveness assessment.

3.4.3 Linking governance to outcomes

¶1 The test of governance effectiveness is whether arrangements achieve their intended outcomes: sustainable use, ecosystem health, and equitable benefit sharing. Governance accounts should be compiled in conjunction with biophysical accounts (see [TG-2.1 Biophysical Indicators](#)) and economic accounts (see [TG-3.3 Economic Activity](#)) to enable analysis of relationships between governance arrangements and environmental and economic outcomes.

¶2 The access rights inventory (Section 3.3.1) and economic instrument rules (Section 3.3.2) provide the governance context for the equity, access, and resilience analyses in [TG-3.5 Social Accounts](#). Compilers should ensure that governance accounts and social accounts are compiled in a coordinated manner, so that the institutional rules documented here can be linked to the distributional patterns recorded in social accounts.

¶3 Analytical approaches include:

¶4 **Comparative analysis:** Comparing outcomes across areas with different governance regimes, controlling for other factors. For example, comparing fish stock status or ecosystem condition indicators between areas subject to different management regimes within the same accounting period can indicate the influence of governance arrangements.

¶5 **Time series analysis:** Tracking changes in outcomes following implementation of governance reforms. Where governance structures change significantly between accounting periods, compilers should maintain a change log recording major reforms. The minimum change log schema should include six required fields: change date (effective date of reform), change type (legislative, institutional, spatial designation, or policy instrument), prior state (brief description), new state (brief description), relevant governance account tables affected, and data revision required (yes/no). A log entry is required whenever a change affects the classification of any entry in Tables 3.7.2–3.7.11 or the calculation of any indicator in Table 3.7.12. This enables time-series accounts to be interpreted correctly by providing the institutional context for observed changes in biophysical or economic indicators.

¶6 **Counterfactual assessment:** Estimating what outcomes would have been absent specific governance interventions. This approach is methodologically demanding but may be feasible where comparable areas with and without specific governance arrangements exist.

¶7 These analytical approaches require caution in attributing causation, as governance is only one factor among many that influence ocean outcomes. The governance-outcome analytical methods described here are still maturing, and practitioners should document analytical choices, assumptions, and limitations transparently.

3.4.4 SDG and GBF indicator mapping

¶1 Governance accounts produce outputs that directly support national reporting on several international indicator frameworks. Table 3.7.12 provides a consolidated mapping between governance account components and the SDG 14, SDG 16, and Kunming-Montreal GBF indicators that they inform. This mapping is intended as a practical reference for compilers seeking to maximise the reporting utility of their governance compilation effort.

¶2 *Table 3.7.12: Mapping governance account outputs to international indicators*

Indicator	Indicator description	Governance account component
SDG 14.2.1	Proportion of national EEZ managed using ecosystem-based approaches	Designated use zone classification (Section 3.3.6); governance coverage assessment (Section 3.4.1). <i>Note: Governance accounts provide supporting data for the official SDG 14.2.1 custodian methodology (FAO/UNEP-WCMC) but do not directly produce the official indicator. The custodian methodology applies a six-criteria ecosystem-based approaches scoring framework via a national survey instrument. Compilers should use the FAO/UNEP-WCMC methodology for official SDG reporting; governance accounts provide complementary spatial extent and management plan status evidence.</i>
SDG 14.5.1	Coverage of protected areas in relation to marine areas	MPA governance account (Table 3.7.5); designated use zone statistics
SDG 14.6.1	Degree of implementation of international instruments aiming to combat illegal, unreported and unregulated (IUU) fishing	Legal framework inventory (Section 3.2); compliance and enforcement metrics (Table 3.7.6)
SDG 14.b.1	Degree of application of a framework which recognizes and protects access rights for small-scale fisheries	Access rights inventory (Section 3.3.1); legal framework accounts (Section 3.2.2–3.2.3)
SDG 14.c.1	Progress in ratifying, accepting and implementing ocean-related instruments	Legal framework accounts (Section 3.2.1–3.2.3)
SDG 16.6.1	Primary government expenditures as a proportion of original approved budget	COFOG expenditure account (Table 3.7.7); budget execution data
SDG 16.7.2	Proportion of population who believe decision-making is inclusive and responsive	Participation dimension of governance effectiveness (Section 3.4.1)
GBF Target 3	30% of marine areas effectively conserved and managed by 2030	MPA governance accounts (Table 3.7.5); designated use zone classification; enforcement metrics (Table 3.7.6)
GBF Target 5	Sustainable use, harvesting and trade of wild species	Fisheries governance instruments (Section 3.3.1); access rights inventory; compliance metrics

3.5 Compilation considerations

3.5.1 Data sources

¶1 Governance accounts draw on diverse data sources:

- ¶2 Official gazettes and legal databases for legislative instruments
- ¶3 Government reports and organisational charts for institutional arrangements
- ¶4 Budget documents for resource allocation
- ¶5 Protected area databases (World Database on Protected Areas, national registries)
- ¶6 RFMO and international organisation records
- ¶7 Administrative records on licences, permits, and enforcement actions

¶8 For guidance on administrative data sources more generally, see [TG-4.3 Administrative Data](#).

3.5.2 Classification challenges

¶1 Governance arrangements do not always fit neatly into standardised classifications.

Challenges include:

- ¶2 Overlapping jurisdictions and shared responsibilities
- ¶3 Informal governance arrangements that lack formal legal status
- ¶4 Rapid evolution of governance frameworks
- ¶5 Variation in terminology across jurisdictions

¶6 Compilers should document classification decisions and note significant ambiguities.

3.5.3 Update frequency

¶1 Governance arrangements change less frequently than biophysical or economic variables, but significant reforms do occur. Accounts should be updated when major legislative changes occur, new institutions are established, or protected area networks are significantly modified. Where governance structures change significantly between accounting periods, the change should be documented in the institutional inventory with effective dates, enabling users to correctly interpret time-series comparisons of governance-related indicators.

¶2 Two distinct update cadences apply to governance accounts, and compilers should manage them separately:

- ¶3 **Change log update** – triggered as events occur, whenever a governance instrument is enacted, amended, or revoked and the change meets the significance threshold defined in Section 3.4.3 (any change affecting the classification of entries in Tables 3.7.2–3.7.11 or the calculation of indicators in Table 3.7.12). The change log is a continuous monitoring record, not a periodic recompilation.
- ¶4 **Full governance account recompilation** – recommended annually, but acceptable on a biennial basis where institutional capacity is constrained, provided the change log is kept current between compilations. Cross-reference Section 3.4.3 for the significance threshold definition that governs change log entries.

¶5 **Mid-year governance change protocol.** Where a major governance reform spans the accounting year (e.g., new primary legislation introduced and enacted at different points within the same year), compilers should:

1. ¶6 Record both the prior governance regime and the new regime, each with its effective date.
2. ¶7 Produce a split-year narrative note describing the period of change and the nature of the reform.
3. ¶8 Use the **year-end governance state** as the reference point for any indicator calculations (e.g., SDG 14.c.1 legal framework implementation scores) for that accounting period. This convention is consistent with the SNA 2025 principle that balance sheet accounts record asset and liability states at the end of the reference period (SNA 2025 Chapter 13)⁴². Note that SEEA-EA (2021) and the SEEA CF do not yet provide specific guidance on mid-period governance changes. The year-end convention is recommended as an editorial default pending future SEEA guidance.

4. ¶9 Flag the period of change in the compilation metadata so that users are aware that two governance regimes applied during the accounting year.

¶10 This protocol should be aligned with the change log recommended in Section 3.4.3. Where a country is actively reforming legislation throughout the accounting year, the split-year narrative note and the change log together provide the transparency needed for consistent time-series interpretation.

3.5.4 Minimum viable accounts in fragile and low-capacity contexts

¶1 In contexts where state authority is contested, IUU fishing is widespread, or institutional collapse has occurred, compilers may face extreme data constraints that make a full governance account uncompileable. In such contexts, a minimum viable account is preferable to no account, as it establishes a baseline that can be progressively improved and signals to users the governance conditions under which the account was compiled.

¶2 The minimum viable account floor is: at least one institution with a documented governance mandate (even if capacity-constrained) and identification of the applicable legal framework (even if unenforced). This is sufficient to compile a first-generation governance account. Where even this floor cannot be met, compilers should document the reason in compilation metadata rather than omitting the jurisdiction entirely from comparative compilations.

¶3 All accounts compiled in fragile, conflict-affected, or severely low-capacity contexts must carry a mandatory data quality flag in the compilation metadata, specifying: (a) the contextual conditions (e.g., contested state authority, widespread IUU fishing, institutional collapse), and (b) which elements of the account reflect de jure frameworks only, with limited or no evidence of de facto implementation. A typical formulation is: *“de jure only – de facto coverage unverified.”*

¶4 Compilers working in these contexts should consult the World Bank Statistical Capacity Assessment frameworks and PARIS21 guidance for context-specific compilation support and capacity development resources.

3.6 Worked Example

¶1 This section presents a hypothetical worked example illustrating how governance accounts might be compiled for a Pacific Small Island Developing State (SIDS). All institutions, figures, and arrangements are fictional and are designed to demonstrate the accounting structures described in this Circular. Actual compilations would draw on national legal databases, budget documents, and institutional records as described in Section 3.5.1.

3.6.1 Scenario: Institutional inventory for a hypothetical Pacific SIDS

¶1 **Setting.** A hypothetical Pacific Island State with an EEZ of approximately 1.2 million km², a territorial sea of 15,000 km², and a coastline of 800 km. The population of 280,000 is predominantly coastal, with approximately 85% living within 5 km of the coast. The economy depends significantly on fisheries (tuna licensing revenue constitutes 30% of government revenue) and coastal tourism.

¶2 The following institutional inventory documents the ten principal governance institutions with ocean management responsibilities.

¶3 *Table 3.7.3: Institutional inventory – hypothetical Pacific SIDS*

No.	Institution	Level	Mandate	Spatial coverage	Annual budget (USD)
1	Ministry of Fisheries and Marine Resources	National	Fisheries management, licensing, stock assessment, aquaculture regulation	EEZ and territorial sea	USD 4.2 million
2	National Environment Service	National	Environmental protection, EIA, pollution control, biodiversity conservation	All maritime zones	USD 2.8 million
3	Maritime Authority	National	Vessel registration, port safety, maritime security, search and rescue	EEZ, territorial sea, ports	USD 1.5 million
4	Department of Tourism	National	Tourism planning, licensing, standards, coastal development oversight	Territorial sea and coast	USD 1.1 million
5	Lands and Survey Department	National	Coastal land tenure, foreshore leases, reclamation permits	Internal waters and coast	USD 0.9 million
6	National MPA Authority	National	Marine protected area designation, management, monitoring	12 designated MPAs totalling 45,000 km ²	USD 1.8 million
7	Island Council – Outer Islands (x4)	Subnational	Local fisheries regulation, coastal zone management, traditional resource management	Lagoons and nearshore waters (0–3 nm) within island jurisdiction	USD 0.15 million (each)
8	Traditional Chiefs Council (Fono)	Community	Customary marine tenure, seasonal closures (rahui/tabu), conflict resolution	Customary fishing grounds (varies by village)	Not applicable (voluntary)

No.	Institution	Level	Mandate	Spatial coverage	Annual budget (USD)
9	Forum Fisheries Agency (regional)	Regional	Coordination of tuna management, VMS, observer programmes	Western and Central Pacific	Member contribution: USD 0.3 million/year
10	Western and Central Pacific Fisheries Commission (WCPFC)	Regional/International	Conservation and management of highly migratory fish stocks	Western and Central Pacific Ocean	Member contribution: USD 0.2 million/year

3.6.2 Compiled COFOG expenditure table

¶1 Using the institutional inventory from Table 3.7.3, the budget data can be mapped to COFOG categories to produce a compiled version of Table A (Table 3.7.7). The following table demonstrates this mapping for the hypothetical Pacific SIDS.

¶2 **Ministry of Fisheries apportionment (two-tier protocol).** The Ministry of Fisheries and Marine Resources (USD 4.2M, 85 FTE) covers fisheries management, licensing, stock assessment, and aquaculture regulation across multiple COFOG codes. Programme-level budget data are available from the Ministry's annual report and are used directly (tier 1): fisheries management operations (COFOG 04.2.3) account for 82% of the Ministry's budget; coastal environment and pollution compliance (COFOG 05.3.0) accounts for 7%; research and stock assessment (COFOG 05.5.0) accounts for 7%; and aquaculture regulation (COFOG 04.2.3, same code) is included within the management programme allocation. The remaining 4% (administration) is assigned to the predominant function (04.2.3) per COFOG para. 19. Where a single institution's budget spans multiple COFOG functions, expenditure has been apportioned based on functional composition as reported in the institution's annual report.

¶3 **Reconciliation bridge from institutional budgets to COFOG table totals.** The COFOG table total of USD 12.9M is derived from the institutional budget totals of USD 13.4M through three adjustments:

1. ¶4 **Inter-institutional transfers removed.** Regional contributions (USD 0.3M to FFA and USD 0.2M to WCPFC = USD 0.5M) appear in the Ministry of Fisheries budget (USD 4.2M) as current transfers paid to external bodies. These same contributions appear as a separate line in Table 3.7.13 (regional contributions row). To avoid double-counting, the USD 0.5M is deducted once from the COFOG total. Remaining: USD 13.4M – USD 0.5M = USD 12.9M.
2. ¶5 **Island Council budgets apportioned.** The four Island Councils (4 x USD 0.15M = USD 0.6M) are distributed across COFOG 04.2.3 (fisheries management, approximately 60% of Island Council activity = USD 0.36M) and COFOG 05.4.0 (biodiversity protection, approximately 40% = USD 0.24M), based on staffing ratios reported in Island Council annual reports (tier 2 proxy). These amounts are included within the COFOG line totals and are not shown as a separate row.
3. ¶6 **Regional contributions retained as a separate line.** The USD 0.5M in regional contributions (FFA + WCPFC) is shown as a separate line in Table 3.7.13 under current transfers to make the institutional source transparent. It is counted once in the grand total: the COFOG lines above it sum to USD 12.4M and exclude it, so it is not double counted.

¶7 *Table 3.7.13: Compiled government ocean governance expenditure – hypothetical Pacific SIDS (USD thousands)*

COFOG code	Function	Source institution(s)	Final consumption expenditure	Compensation of employees	Gross capital formation	Subsidies
03.1.0	Police services (coast guard / off-shore enforcement share)	Inst. 3 (Maritime Authority, 83%)	420	680	150	–
04.2.3	Fisheries management	Inst. 1 (Ministry of Fisheries, 86%); Inst. 7 (Island Councils, 14%)	1,400	2,170	430	180
04.3.2	Petroleum and natural gas (offshore share)	–	–	–	–	–
04.3.5	Electricity (offshore wind share)	–	–	–	–	–
04.5.2	Water transport	Inst. 3 (Maritime Authority, 17%)	320	560	350	–
04.7.3	Tourism (coastal and marine share)	Inst. 4 (Tourism, 100%)	280	460	130	80
05.1.0	Marine waste management	Inst. 2 (Environment, 9%)	90	130	40	–
05.2.0	Coastal wastewater	Inst. 2 (Environment, 7%)	70	100	40	–
05.3.0	Marine pollution abatement	Inst. 1 (Fisheries, 7%); Inst. 2 (Environment, 5%)	120	200	60	–
05.4.0	Marine biodiversity protection	Inst. 2 (Environment, 36%); Inst. 6 (MPA Authority, 55%); Inst. 7 (Island Councils, 9%)	770	880	250	–
05.5.0	R&D marine environment	Inst. 1 (Fisheries, 7%); Inst. 2 (Environment, 25%); Inst. 5 (Lands, 11%)	200	310	70	–

COFOG code	Function	Source institution(s)	Final consumption expenditure	Compensation of employees	Gross capital formation	Subsidies
05.6.0	Environmental protection n.e.c. (ocean)	Inst. 2 (Environment, 18%); Inst. 5 (Lands, 100%)	260	360	90	–
02.1.0	Defence (naval share)	–	–	–	–	–
	Regional contributions (Inst. 9, 10) – counted once in the total (see reconciliation note)	Inst. 1 (current transfers to FFA and WCPFC)	–	–	–	–
Total	Ocean governance		3,930	5,850	1,610	260

¶8 Note: The USD 12.9M total is derived from institutional budget totals of USD 13.4M after deducting USD 0.5M for regional contributions (see reconciliation bridge above). Source institution percentages in the third column indicate the share of that institution's budget apportioned to this COFOG line; they do not sum to 100% within a column because each institution may contribute to multiple COFOG lines.

¶9 This compilation illustrates how the institutional inventory translates into a COFOG-structured expenditure account. The dominance of fisheries management (COFOG 04.2.3, 35% of total) and marine biodiversity protection (COFOG 05.4.0, 16%) is consistent with the hypothetical country's economic dependence on fisheries and its commitment to marine conservation.

3.6.3 Mapping institutions to governance dimensions

¶1 Using the governance effectiveness dimensions described in Section 3.4.1, compilers can assess how the institutional arrangements map to key governance functions. The following analysis draws on the institutional inventory to identify strengths and gaps.

¶2 Table 3.7.4: Governance dimension assessment – hypothetical Pacific SIDS

Governance dimension	Assessment	Evidence from institutional inventory
Coverage	Moderate. The EEZ is formally covered by the Ministry of Fisheries and Maritime Authority mandates, but effective presence is limited by patrol capacity (2 patrol vessels for 1.2 million km ²). Nearshore areas are well-covered through overlapping national and subnational mandates.	Institutions 1, 3, 6, 7 collectively cover all maritime zones; but see compliance assessment below
Coherence	Mixed. No integrated ocean policy or marine spatial plan currently exists. Fisheries and environment mandates overlap for coral reef areas, creating potential for conflicting regulatory decisions. The MPA Authority (est. 2019) coordinates with Ministry of Fisheries through a non-binding MOU.	Institutions 1 and 2 have overlapping jurisdiction in reef areas; Institution 6 coordinates via MOU only

Governance dimension	Assessment	Evidence from institutional inventory
Compliance	Low to moderate. The Fisheries Act requires vessel reporting, but compliance monitoring is constrained by limited VMS coverage (65% of licensed vessels) and infrequent patrols. Nearshore compliance is higher due to community-based monitoring by Island Councils and traditional governance systems.	Institutions 1, 7, 8 contribute to compliance; 2 patrol vessels cover 1.2M km ²
Adaptiveness	Moderate. The Fisheries Act includes provisions for adaptive management (catch limits may be adjusted based on stock assessments), and the traditional rahui/tabu system provides flexible seasonal closures. However, formal review cycles for most legislation exceed 10 years.	Institutions 1 (adaptive provisions), 8 (traditional closures); legislative review cycles are long
Participation	Moderate to high. The Traditional Chiefs Council provides a formal channel for community participation in fisheries management (recognized under Fisheries Act s.45). Environmental impact assessment processes under the Environment Act require public consultation. However, participation in MPA designation has been inconsistent.	Institutions 2 (EIA consultation), 8 (traditional participation); Institution 6 (variable consultation record)

3.6.4 Governance coverage index calculation

¶1 A governance coverage index can be computed from the institutional inventory to assess the proportion of the accounting area covered by effective governance arrangements. This is an illustrative calculation, and as noted in Section 3.4, standardised methods for governance effectiveness measurement are still developing. Coverage scores are assigned based on an evidence checklist: see the anchor criteria below.

¶2 **Evidence checklist for coverage score assignment.** Coverage scores reflect the de facto governance capacity present in each zone, distinguishing de jure authority (formal mandate) from de facto implementation (Worldwide Governance Indicators framework, World Bank⁴⁴). The following anchor criteria apply:

Score tier	Criterion
High (≥ 0.8)	Multiple institutions with documented operational presence; monitoring, control and surveillance (MCS) arrangements consistent with the FAO Voluntary Guidelines on Flag State Performance ⁴⁵ , including documented vessel monitoring system (VMS) coverage for the reference period; at least one enforcement report produced in the reference period; and community-based monitoring active
Moderate (0.5–0.79)	At least one institution with regular operational presence; MCS arrangements operational for the reference fleet segment; patrol or surveillance records available; partial VMS coverage documented
Low (< 0.5)	Formal mandate exists but documented operational presence is limited; no enforcement report available for the reference period; VMS or equivalent MCS documentation absent

¶3 Spatial coverage calculation:

Maritime zone	Area (km ²)	Institutions with mandate	Effective governance assessment	Coverage score
Internal waters and lagoons	2,000	Institutions 5, 7, 8	High: multiple institutions with local presence, community-based monitoring, traditional governance, MCS arrangements active	0.9

Maritime zone	Area (km ²)	Institutions with mandate	Effective governance assessment	Coverage score
Territorial sea (0–12 nm)	15,000	Institutions 1, 2, 3, 6	Moderate to high: regular patrols, MPA coverage (3 MPAs, 2,000 km ²), environmental monitoring, VMS coverage documented	0.7
EEZ (12–200 nm)	1,183,000	Institutions 1, 3, 6, 9, 10	Low to moderate: MCS arrangements operational (VMS coverage for licensed fleet documented per reference period); 3 offshore MPAs (43,000 km ²); limited patrol capacity	0.4

¶4 Weighted governance coverage index:

Coverage index = Sum(area x coverage score) / Total area

= (2,000 x 0.9 + 15,000 x 0.7 + 1,183,000 x 0.4) / 1,200,000

= (1,800 + 10,500 + 473,200) / 1,200,000

= 485,500 / 1,200,000

= 0.40

¶5 **Sensitivity analysis.** The index result of 0.40 is sensitive to the score assigned to the EEZ, which dominates total area. Table 3.7.14 illustrates how the index changes under three score assumption scenarios for the EEZ zone:

¶6 *Table 3.7.14: Governance coverage index sensitivity analysis – EEZ score variation*

EEZ score assumption	Rationale	Index result
0.3 (pessimistic)	Limited patrol capacity and incomplete enforcement records	0.31
0.4 (base case)	MCS operational but coverage limited	0.40
0.5 (optimistic)	Full VMS coverage assumed; patrol capacity understated	0.50

¶7 The index is not sensitive to the internal waters or territorial sea score assumptions because these zones are small relative to the EEZ. Users should report the index result together with the underlying score assumptions and this sensitivity table.

3.6.5 Key observations from the worked example

¶1 This hypothetical example illustrates several important features of governance accounting:

1. ¶2

Multi-level governance is the norm. Ten institutions operating at four levels (international, regional, national, community) share governance responsibilities. No single institution holds authority over all ocean management functions.

2. ¶3

Customary governance fills critical gaps. The Traditional Chiefs Council (Institution 8) provides governance functions (compliance monitoring, adaptive management through seasonal closures) in nearshore areas that would otherwise require significant government expenditure to replicate. Governance accounts should document these customary institutions alongside formal agencies, consistent with the guidance in **TG-3.6 Traditional Knowledge Accounts**.

3. ¶4

The governance coverage index is sensitive to spatial weighting. Because the EEZ dominates total marine area, the coverage index is heavily influenced by EEZ governance capacity. The choice of weighting scheme should be matched to the analytical purpose:

Analytical purpose	Recommended weighting
GBF/SDG spatial coverage indicators (e.g., Target 3, SDG 14.5.1)	Spatial area weighting (as in the base case above)
Revenue-at-risk and fisheries governance adequacy	Economic value weighting (e.g., by tuna licensing revenue per zone)
Equity and access analysis	Population-proximity weighting (e.g., by coastal population within 10 km of zone boundary)

Any published index figure must include a standardised metadata statement identifying the weighting scheme used. Inter-country comparison using the index is only valid where the same weighting scheme is applied consistently across countries.

4. ¶5

Coherence gaps are identifiable. The overlap between fisheries and environmental mandates in coral reef areas, and the absence of an integrated marine spatial plan, represent coherence gaps that governance accounts can document and track over time.

5. ¶6

Budget and staffing data provide a resource dimension. Total government expenditure on ocean governance in this example is approximately USD 12.9 million per year with 275 staff (FTE), or approximately USD 10.75 per km² of maritime area. This metric can be compared across countries and tracked over time to assess trends in governance investment. In the compiled COFOG expenditure table (Table 3.7.13), fisheries management and marine biodiversity protection together account for approximately half of total ocean governance expenditure, consistent with the country's economic priorities and conservation commitments.

4. Acknowledgements

¶1 **Authors:** [To be confirmed]

¶2 **Reviewers:** [To be confirmed]

FOOTNOTES

- ¶1 United Nations, *United Nations Convention on the Law of the Sea* (UNCLOS), adopted 10 December 1982, entered into force 16 November 1994.
- ¶2 UNCLOS Article 2: "The sovereignty of a coastal State extends, beyond its land territory and internal waters and, in the case of an archipelagic State, its archipelagic waters, to an adjacent belt of sea, described as the territorial sea."
- ¶3 UNCLOS Article 56 establishes that in the EEZ, the coastal State has sovereign rights for exploring and exploiting, conserving and managing natural resources, and jurisdiction with regard to artificial islands, marine scientific research, and protection of the marine environment.
- ¶4 United Nations, *Global indicator framework for the Sustainable Development Goals*, SDG indicator 14.2.1.
- ¶5 UNCLOS Article 77: "The coastal State exercises over the continental shelf sovereign rights for the purpose of exploring it and exploiting its natural resources."
- ¶6 UNCLOS Article 89: "No State may validly purport to subject any part of the high seas to its sovereignty." Article 87 establishes the freedoms of the high seas, including navigation, overflight, fishing, and scientific research.
- ¶7 UNCLOS Article 137: "All rights in the resources of the Area are vested in mankind as a whole, on whose behalf the Authority shall act."

8. ¶8 UNCLOS Article 63 addresses stocks occurring within the EEZs of two or more coastal States or both within the EEZ and in areas beyond and adjacent to it.
9. ¶9 United Nations Statistics Division, *Classifications of Expenditure According to Purpose* (2000), COFOG classification structure.
10. ¶10 United Nations General Assembly, *United Nations Declaration on the Rights of Indigenous Peoples*, A/RES/61/295, adopted 13 September 2007.
11. ¶11 FAO. (2024). *Status and trends of SDG 14 indicators under FAO custodianship*. In *The State of World Fisheries and Aquaculture 2024*. FAO, Rome.
12. ¶12 FAO. (2015). *Voluntary Guidelines for Securing Sustainable Small-Scale Fisheries in the Context of Food Security and Poverty Eradication*. FAO, Rome.
13. ¶13 Agreement for the Implementation of the Provisions of the United Nations Convention on the Law of the Sea of 10 December 1982 relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks (UN Fish Stocks Agreement), 1995.
14. ¶14 Convention on Biological Diversity, *Kunming-Montreal Global Biodiversity Framework* (2022), Target 3 on protected areas and OECMs.
15. ¶15 Convention on Biological Diversity, *Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization* (Nagoya Protocol), adopted 29 October 2010, entered into force 12 October 2014.
16. ¶16 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 (BBNJ Agreement), adopted 19 June 2023.
17. ¶17 WCPFC. (2023). *CMM 2023-04: Compliance Monitoring Scheme*. Western and Central Pacific Fisheries Commission, Kolonia.
18. ¶18 United Nations. (2025). *System of National Accounts 2025*. UN Statistics Division. United Nations. (2021). *System of Environmental-Economic Accounting—Ecosystem Accounting*. UN Statistics Division.
19. ¶19 United Nations, *Global indicator framework for the Sustainable Development Goals*, SDG indicator 14.c.1.
20. ¶20 IUCN, *Guidelines for Applying Protected Area Management Categories* (2008). This definition is also referenced in SEEA Central Framework discussions of protected areas.
21. ¶21 Hockings, M., Stolton, S., Dudley, N., and Leverington, F. (2020). *METT-4: A guide to using the Management Effectiveness Tracking Tool (METT-4)*. WWF / World Bank, Washington, DC.
22. ¶22 IUCN WCPA. (2018). *Green List of Protected and Conserved Areas: Standard, Version 1.1*. IUCN, Gland, Switzerland.
23. ¶23 CBD. (2022). *Decision 15/5: Monitoring framework for the Kunming-Montreal Global Biodiversity Framework*. Convention on Biological Diversity, Montreal.
24. ¶24 UNCLOS Article 62(4) specifies that laws and regulations for fishing in the EEZ may relate to licensing, determining species, regulating seasons and areas, specifying information requirements, and other matters.
25. ¶25 United Nations, *Global indicator framework for the Sustainable Development Goals*, SDG indicator 14.b.1. This indicator measures frameworks that recognise and protect access rights for small-scale fisheries.
26. ¶26 United Nations et al., *System of Environmental-Economic Accounting—Central Framework* (SEEA CF, 2012), Chapter 4 on environmental transactions; Chapter 5 on environmental asset accounts.
27. ¶27 OECD. (2025). *Measuring Natural Resources in the National Accounts: A Compilation Guide*. OECD Publishing, Paris.
28. ¶28 FAO. (2020). *System of Environmental-Economic Accounting for Agriculture, Forestry and Fisheries (SEEA AFF)*. FAO, Rome.
29. ¶29 SDG Target 14.6: “By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies.”
30. ¶30 FAO. *Guide for identifying, assessing and reporting on subsidies in the fisheries sector*. FAO, Rome. See also the WTO Agreement on Fisheries Subsidies (adopted 2022, in force 2024) for the international framework on capacity-enhancing subsidies.
31. ¶31 FAO. *FishStatJ: Software for Fishery and Aquaculture Statistical Time Series*. FAO, Rome. Available at: <https://www.fao.org/fishery/statistics/software/fishstatj/en> (<https://www.fao.org/fishery/statistics/software/fishstatj/en>)
32. ¶32 United Nations Statistics Division, *Classifications of Expenditure According to Purpose* (2000), COFOG paras. 15–31 on classification structure and paras. 19, 22 on apportionment of multi-function agencies and identification of environmental protection expenditures.
33. ¶33 World Tourism Organization & United Nations Statistics Division (2024). *Statistical Framework for Measuring the Sustainability of Tourism*, Table 3.9, “Tourism related Functions of Government – COFOG classes”, and paras 2.30–2.31 on the ratio methodology and its documentation requirements. The ocean-share approach in Table 3.7.7 adapts that method.
34. ¶34 The sequence follows the SNA distinction between rent (payments for the use of a natural resource owned by another institutional unit, recorded as property income), sales of services (payments for which a commensurate service is received), and taxes (compulsory unrequited transfers to government), together with the SEEA CF definition of environmental taxes by tax base. Compilers should verify paragraph references against the SNA and SEEA editions in use, since numbering differs between editions and the SNA 2025 treatment of permits and licences is presented differently from SNA 2008.

5. ¶35 United Nations et al., *System of Environmental-Economic Accounting—Central Framework* (SEEA CF, 2012), paras. 4.148–4.155 on environmental taxes. Environmental taxes are classified by tax base (energy, transport, pollution, resources) rather than stated purpose.
6. ¶36 See *SEEA Central Framework* Chapter 5 on the valuation of environmental assets and the role of resource rent, and the depletion and resource rent procedure at TG-1.1 Section 3.4.
7. ¶37 UNEP-WCMC. *World Database on Protected Areas (WDPA) data standard*. UNEP-WCMC, Cambridge.
8. ¶38 SDG Target 16.6: “Develop effective, accountable and transparent institutions at all levels.”
9. ¶39 United Nations, *Global indicator framework for the Sustainable Development Goals*, SDG indicator 16.7.2.
0. ¶40 IUCN, *IUCN Green List of Protected and Conserved Areas: Standard, Version 1.1* (2018).
1. ¶41 United Nations, *Global indicator framework for the Sustainable Development Goals*, SDG indicators 14.5.1 and 14.2.1.
2. ¶42 United Nations. (2025). *System of National Accounts 2025*, Chapter 13 – Balance Sheets. UN Statistics Division.
3. ¶43 Budget figures are hypothetical. The USD 12.9M total is derived from institutional budget totals of USD 13.4M after removing USD 0.5M in double-counted regional contributions (FFA and WCPFC), as detailed in the reconciliation bridge in Section 3.6.2.
4. ¶44 World Bank. *Worldwide Governance Indicators – Methodology and Analytical Issues*. World Bank, Washington, DC.
5. ¶45 FAO. (2014). *Voluntary Guidelines for Flag State Performance*. FAO, Rome.

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