

Governance of Environmental-Economic Accounting: The Brazilian Experience

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1. Introduction and Background

The implementation of a National System of Environmental-Economic Accounting represents not only a technical challenge involving the compilation, validation, and integration of environmental and economic data, but also a significant governance challenge requiring sustained interinstitutional coordination. For the System of Environmental-Economic Accounts (SEEA) to become an effective instrument for supporting evidence-based policymaking and monitoring public policies, close collaboration among data producers, information users, and decision-makers is essential.

Since 2018, Brazil has made substantial progress in the development of environmental-economic accounts covering water, land, energy, and ecosystems. These efforts, coordinated by the Brazilian Institute of Geography and Statistics (IBGE), the country's official institution for statistics and geosciences, have strengthened the integration of environmental and economic information within the national statistical system. Despite these advances, the process of developing environmental-economic and ecosystem accounts has also revealed persistent structural challenges related to the organization, accessibility, and governance of environmental information.

The production of environmental statistics in Brazil is inherently cross-sectoral, involving multiple institutions with distinct mandates and information systems. As a result, important limitations have become evident, including fragmented data infrastructures, insufficient metadata standards, a lack of interoperability among existing databases, incomplete historical data series, and inadequate methodological documentation associated with primary data collection processes. These constraints have affected the consistency and sustainability of account compilation efforts. A closer examination suggests that many of these challenges stem from the absence of a comprehensive interinstitutional governance framework capable of supporting the systematic production, standardization, and coordination of environmental statistics and accounts in accordance with public policy needs.

Against this background, the present paper examines the pathways that have recently emerged in Brazil to strengthen the institutional foundations of environmental-economic accounting. It focuses on initiatives undertaken by public institutions responsible for producing environmental information and by policy actors engaged in the development of national strategies aimed at establishing an effective and enduring SEEA implementation framework. Particular attention is given to the mechanisms of coordination and cooperation that are being developed to support the institutionalization of environmental-economic accounting within the Brazilian public administration.

The paper first provides a brief overview of the environmental-economic accounts already produced in Brazil under both the SEEA Central Framework (SEEA CF) and the SEEA Ecosystem Accounting (SEEA EA) standards. These developments are situated within broader international and academic debates regarding the limitations of Gross Domestic Product (GDP) as the predominant measure of economic performance. Such debates have increasingly emphasized the need for accounting frameworks capable of incorporating natural resource depletion, environmental degradation, and ecosystem services into economic analysis and decision-making processes (Costanza & Daly, 1992; Motta, 1997; IBGE, 1997).

The paper also reviews the legal and institutional arrangements that support the implementation of both the National Accounts System and Environmental-Economic Accounts under the coordination of IBGE. Particular emphasis is placed on a recent turning point in the trajectory of environmental-economic accounting in Brazil: the publication of an operational audit conducted by the Brazilian Federal Court of Accounts (Tribunal de Contas da União – TCU). The audit underscored the need to strengthen governance arrangements, enhance coordination among institutional stakeholders, and establish a formal normative framework capable of providing long-term support for the implementation of the SEEA Brasil (Brazilian System of Environmental-Economic Accounts)

The initiatives currently being implemented, as well as the challenges encountered during this process, are presented with the objective of sharing lessons learned and good practices with other countries, particularly those in Latin America and the Caribbean facing comparable institutional and technical constraints. The discussion is structured around the Action Plan established for the implementation of National Environmental-Economic Accounting Programme, with particular attention to its Planning, Governance, and Data and Information streams, each comprising distinct implementation stages and institutional responsibilities.

This paper aims to analyse the evolution of governance arrangements supporting SEEA implementation in Brazil, identify key institutional challenges and enabling factors, and contribute to international discussions on strategies for strengthening environmental-economic accounting programmes in developing and emerging economies.

2. The Development of Environmental-Economic Accounts in Brazil

Institutional Foundations and Early Developments

In Brazil, the legal mandate for the production of official National Accounts is entrusted to the Brazilian Institute of Geography and Statistics (IBGE), under the legislative framework that structures the National Statistical System. By combining its statutory responsibility for national accounting with its long-standing expertise in official statistics and geoscientific information, IBGE assumed the leadership and coordination of the Environmental-Economic Accounting agenda in the country.

A significant legislative milestone was the enactment of Green GDP Law (Law No. 13,493/2017), which introduced the concept of the Green Gross Domestic Product (Green GDP) into Brazilian legislation. The law established that, in addition to conventional GDP

estimates, environmental assets should be considered in assessing national economic performance. However, despite its innovative character, the legislation was never fully regulated, leaving an institutional gap regarding the governance arrangements required for implementing the System of Environmental-Economic Accounting (SEEA).

As a result, while IBGE became the institution responsible for coordinating and developing Environmental-Economic Accounts under the SEEA conceptual framework, implementation largely relied on collaborative arrangements among multiple organizations producing environmental statistics. Given the inherently multidisciplinary and cross-sectoral nature of environmental information, the development of Environmental-Economic Accounts required extensive cooperation among public institutions operating under distinct mandates and policy objectives.

The institutional foundations of Brazil's Environmental-Economic Accounting programme began to take shape in 2012 with the establishment of the Interministerial Committee on Water Environmental-Economic Accounts through Interministerial Ordinance No. 236. The committee brought together IBGE, the National Water Agency (ANA), and the Secretariat of Water Resources of the Ministry of the Environment. This arrangement created the institutional conditions that ultimately enabled the publication of Brazil's first Water Environmental-Economic Account in 2018, covering the period 2013–2015.

From Conceptual Foundations to Account Production

The development of Environmental-Economic Accounting in Brazil also reflects broader international discussions concerning the limitations of traditional economic indicators. For several decades, economists, environmental scientists, social scientists, and ecologists have debated the extent to which conventional measures of economic activity fail to account for the depletion of natural resources and the degradation of ecosystems associated with economic production processes.

Gross Domestic Product (GDP) provides a measure of current economic activity but was not originally designed to serve as an indicator of sustainability or societal well-being. Economic growth may therefore occur simultaneously with reductions in the stock of natural capital upon which production ultimately depends. In response to these limitations, growing international interest emerged in developing accounting frameworks capable of integrating natural capital, ecosystem services, and environmental assets into economic decision-making processes. The SEEA constitutes one of the most significant outcomes of this effort.

In Brazil, the incorporation of environmental dimensions into economic information systems can be traced back to discussions surrounding revisions of the National Accounts System during the 1990s. At that time, IBGE recognized the increasing relevance of environmental concerns and highlighted the role of satellite accounts as a mechanism for extending the analytical scope of national accounting to encompass environmental issues. The subsequent development of the SEEA at the international level provided the conceptual framework that would later guide the production of Environmental-Economic Accounts in Brazil.

The first major output under this agenda was the Water Environmental-Economic Account (SEEA-Water), released in 2018 through a partnership involving IBGE, the National Water Agency (ANA), the Ministry of the Environment, and international cooperation partners. Compiled according to SEEA-Water recommendations, the account integrated hydrological and economic information through physical supply and use tables, asset accounts, and hybrid tables, enabling the analysis of water flows among the environment, economic activities, and households. The publication represented a milestone in demonstrating the feasibility of organizing environmental and economic information from distinct statistical and administrative sources within a coherent accounting framework. The account was subsequently expanded in 2020 to cover the period 2013–2017 and to provide regional results for Brazil's Major Geographic Regions.

A second major milestone was the implementation of the Natural Capital Accounting and Valuation of Ecosystem Services (NCAVES) Project between 2017 and 2021. Coordinated internationally by the United Nations Statistics Division (UNSD) and the United Nations Environment Programme (UNEP), with support from the European Commission, the project provided the foundation for adopting SEEA Ecosystem Accounting (SEEA EA) in Brazil.

Under the NCAVES framework, Brazil developed experimental ecosystem extent, condition, and ecosystem services accounts, demonstrating the feasibility of integrating geospatial, ecological, and economic information within the official statistical system. The project also strengthened technical capacity and fostered collaboration among specialized institutions responsible for environmental and geospatial data production.

Among the first ecosystem accounting products released were the Ecosystem Account for Land Use in Brazilian Biomes and the Ecosystem Account for Threatened Species in Brazil, both published in 2020. These initiatives represented important advances in incorporating spatial and ecological dimensions into national accounting practices, consistent with the recommendations of the SEEA Experimental Ecosystem Accounting framework in force at the time.

The programme expanded further in 2021 with the publication of additional experimental ecosystem accounts and thematic environmental-economic accounts, including accounts for Non-Timber Forest Products, Freshwater Ecosystem Condition, and Environmental-Economic Energy Accounts focusing on biomass products. These developments demonstrated the programme's ability to integrate multiple dimensions of the SEEA framework, encompassing natural resources, ecosystem extent and condition, provisioning services, and economic flows. They were accompanied by methodological work aimed at adapting international ecosystem classifications to Brazilian ecological realities, including comparisons with the IUCN Global Ecosystem Typology.

The conclusion of the NCAVES Project in 2021 marked an important stage of institutional consolidation. Subsequent publications, including the Land Environmental-Economic Accounts (2022) and ecosystem-related studies released thereafter, confirmed the growing national capacity to produce environmental statistics and accounts aligned with the SEEA EA framework. More recently, experimental work on the contribution of pollinators to agricultural and extractive production has expanded ecosystem accounting applications in policy-relevant areas associated with sustainability and food security.

Despite these achievements, the end of time-bound international cooperation arrangements revealed underlying institutional vulnerabilities. In the absence of a formal

governance framework, standardized data-sharing protocols, and permanent interinstitutional coordination mechanisms, maintaining the regular production, updating, and dissemination of Environmental-Economic Accounts remains a significant operational challenge.

The trajectory initiated with water accounts and gradually expanded to encompass energy, land, forests, biodiversity, and ecosystems illustrates a progressive diversification of Brazil's Environmental-Economic Accounting programme. Beyond the production of individual accounts, this process contributed to the development of technical expertise, institutional knowledge, and collaborative networks required to support an integrated national system of Environmental-Economic Accounts. At the same time, experience has demonstrated that the long-term sustainability of the programme depends not only on technical capacity but also on more robust and permanent governance arrangements.

A Turning Point in the Governance of Environmental-Economic Accounting in Brazil

A major turning point in the Environmental-Economic Accounting agenda occurred with the operational audit launched by Brazil's Federal Court of Accounts (Tribunal de Contas da União – TCU) in 2023 to assess federal government efforts toward implementing the SEEA. The audit culminated in Decision No. 1708/2025¹, which significantly elevated Environmental-Economic Accounting from a predominantly technical initiative to a matter of strategic public governance.

Drawing on international SEEA principles and extensive consultations with national and international stakeholders, the audit examined existing governance arrangements, institutional responsibilities, legal frameworks, and implementation challenges. The assessment involved contributions from IBGE, the Ministry of the Environment, UNDESA, UNEP, international audit institutions, and technical experts.

While recognizing Brazil as a leading country in the compilation and dissemination of Environmental-Economic Accounts, the audit concluded that implementation of the SEEA remains insufficiently institutionalized. According to the report, the principal weakness lies in the absence of a formal legal and governance framework capable of ensuring sustained coordination among data producers, policymakers, and information users.

The audit highlighted that the Green GDP Law remains unregulated, limiting the establishment of formal responsibilities, coordination mechanisms, and governance structures required to support a national Environmental-Economic Accounting programme. This normative gap increases institutional uncertainty and leaves account production dependent upon voluntary collaborative arrangements and bilateral agreements that may be vulnerable to administrative and political change.

The audit report further highlighted the importance of ensuring that the Environmental-Economic Accounting Programme is formally incorporated into Brazil's public planning and budgeting framework. The Multiannual Plan (PPA), the country's principal medium-term planning instrument, established under Law No. 14,802/2024 for the 2024–2027 period²,

¹ <https://pesquisa.apps.tcu.gov.br/redireciona/acordao-completo/ACORDAO-COMPLETO-2673612>

² <https://www.gov.br/planejamento/pt-br/assuntos/planejamento/plano-plurianual/paginas/paginas-ppa-2024-2027/lei-do-ppa>

includes budget action 20U6 for Statistical and Geoscientific Research and Studies and allocates resources through Programme 2224, Planning and Budgeting for Sustainable and Inclusive Development, under the responsibility of IBGE (Brazil, 2024). The inclusion of these provisions in the PPA strengthens the institutional foundations for SEEA implementation and underscores the importance of consolidating Environmental-Economic Accounting as a permanent component of Brazil's national statistical and policy-support infrastructure.

Another key finding concerned the absence of a permanent interinstitutional governance body responsible for overseeing the Environmental-Economic Accounting agenda at the national level. Although IBGE provides technical leadership and maintains dedicated teams, the audit identified the lack of a formal structure capable of establishing strategic priorities, coordinating stakeholders, securing resources, and supervising programme implementation.

The report also emphasized deficiencies in strategic planning and environmental data management. Existing environmental databases remain fragmented and insufficiently integrated, limiting interoperability and reducing the capacity to produce consistent and comparable Environmental-Economic Accounts. The audit therefore highlighted the need for formally approved strategic plans, harmonized data standards, and stronger institutional coordination mechanisms.

In conclusion, the audit determined that Brazil's principal challenge is no longer technical capacity. Rather, the central issue is the development of a stable and sustainable institutional framework, as well a permanent data-sharing protocol, capable of ensuring the continuity, coordination, and long-term consolidation of Environmental-Economic Accounting within the national statistical and governance architecture.

The recommendations arising from the TCU audit created the institutional momentum for the development of a coordinated governance framework and a national implementation strategy for SEEA in Brazil. The following section examines the governance arrangements and implementation mechanisms currently being established to address these challenges and ensure the long-term sustainability of the programme.

3. Developing the Action Plan for the Governance of Environmental-Economic Accounting in Brazil

Following the methodological principles of the System of Environmental-Economic Accounting (SEEA) and taking into account the recommendations presented in the audit report issued by the Brazilian Federal Court of Accounts (Tribunal de Contas da União – TCU), an Action Plan was developed as a strategic instrument to guide the establishment of the governance dimensions required for a National System of Environmental-Economic Accounts in Brazil.

The Action Plan was designed through a collaborative process involving the key institutions responsible for advancing the environmental-economic accounting agenda. Its primary objective was to define implementation stages, align institutional efforts, and establish the foundations for a governance framework capable of supporting the long-term consolidation of the programme. The process involved direct participation from the Ministry of the

Environment, the Ministry of Planning and Budget, the Brazilian Institute of Geography and Statistics (IBGE), and other strategic institutions engaged in the production and use of environmental information.

Through a series of technical meetings and workshops, the participating institutions jointly identified the actions, implementation stages, responsibilities, activities, timelines, and expected outputs required to address the recommendations arising from the audit process. The resulting document was structured around three strategic pillars, designed to organize the implementation process and provide a transparent framework for monitoring progress and coordinating institutional efforts.

The Action Plan is organized around three interconnected pillars: Planning, Governance, and Data and Information. Together, these pillars address the principal institutional, technical, and organizational challenges associated with the implementation of the SEEA in Brazil.

Planning Pillar

The Planning Pillar seeks to establish the strategic foundations necessary for implementing Environmental-Economic Accounting in Brazil. It encompasses the development of policy guidelines, strategic orientations, and planning instruments capable of supporting both institutional coordination and the integration of environmental and economic information systems. The pillar also supports the development of the normative and strategic framework required for the implementation of the Brazilian Environmental-Economic Accounting System.

A central component of this pillar involves identifying the institutional actors responsible for the production, management, and dissemination of environmental and economic information. To this end, an initial stakeholder mapping exercise was conducted to identify key institutions and define their potential roles within the programme. The process also included discussions aimed at identifying priority themes for national public policies, taking into account both current policy demands and future strategic needs.

Building upon these strategic foundations, the Planning Pillar also addresses tactical and operational aspects of programme implementation. These include the identification of required human resources and professional profiles, the design of continuous capacity-building programmes, methodological development activities, and the adaptation of institutional infrastructure within IBGE and partner organizations. The planning process further specifies production cycles, institutional responsibilities, operational workflows, and implementation schedules, ensuring alignment with the methodological principles set out in the SEEA Central Framework and SEEA Ecosystem Accounting.

The activities under this pillar constitute an essential foundation for the technical and operational viability of the environmental-economic accounting programme. Their complexity derives largely from the need to harmonize institutional capabilities and coordinate contributions across multiple organizations involved in environmental information production.

Governance Pillar

The Governance Pillar focuses on the establishment of a robust and enduring legal and institutional framework capable of ensuring coordination, cooperation, accountability, and legitimacy throughout the implementation process. Its primary objective is to move beyond the temporary and bilateral arrangements that have historically supported the production of environmental-economic accounts in Brazil and towards a formalized governance structure with long-term institutional stability.

This pillar includes the development and submission of regulatory proposals to the relevant governmental authorities in order to formally institutionalize the Environmental-Economic Accounting Programme. The proposed institutional framework is intended to facilitate systematic cooperation among the various organizations responsible for producing environmental statistics while establishing clear mandates, responsibilities, and decision-making mechanisms. It also seeks to provide legal certainty and continuity for programme implementation.

Institutionalizing the programme presents considerable challenges, given the need to align the proposed governance arrangements with existing legal frameworks while simultaneously coordinating institutions with diverse mandates, competencies, and organizational structures. Consequently, governance is understood not merely as a normative dimension but as the outcome of a broader process supported by accumulated technical knowledge and practical experience in environmental-economic accounting production.

Data and Information Pillar

The Data and Information Pillar addresses one of the most critical dimensions of Environmental-Economic Accounting implementation: the identification, integration, standardization, and sharing of the statistical and geospatial information required for account compilation. Its objective is to create the technical conditions necessary for the systematic production of environmental-economic accounts while enhancing data interoperability and accessibility across institutions.

To achieve these objectives, the pillar encompasses three principal lines of action. The first involves mapping the information currently available and identifying additional data requirements. The second focuses on assessing the coverage and adequacy of the data and metadata necessary for accounts that have not yet been developed. The third concerns interinstitutional technical coordination to facilitate the effective use and integration of these information resources.

As a cross-cutting activity, the pillar envisages the development of a data-sharing framework among participating institutions, accompanied by strategies aimed at improving existing databases and their associated metadata. It further includes proposals for the harmonization and standardization of official national databases, with the objective of strengthening interoperability, data quality, and access to information required for Environmental-Economic Accounting.

A key component of this effort is the systematic assessment of data availability, temporal coverage, level of disaggregation, methodological quality, and metadata completeness.

Particular emphasis is placed on accounts identified as policy priorities. The process also seeks to establish common metadata standards capable of ensuring conceptual consistency and methodological compatibility across datasets produced by different institutions.

Capacity Building as a Cross-Cutting Component

An additional element permeating all three pillars concerns the maintenance and expansion of technical capacity across participating institutions. Given that Environmental-Economic Accounts must be compiled in accordance with internationally recognized SEEA standards, continuous and progressive capacity development has been identified as a fundamental requirement for programme sustainability.

Capacity-building efforts are therefore envisaged not only for IBGE staff but also for professionals from all institutions involved in the production of Environmental-Economic Accounts. This approach aims to ensure both the dissemination of technical knowledge and the continuous updating of competencies in response to ongoing methodological developments within the SEEA framework.

Governance Through Implementation

Taken together, the three pillars provide a structured yet adaptive roadmap for establishing Brazil's Environmental-Economic Accounting System. The proposed framework was designed to support the planning, production, dissemination, and continuous improvement of accounts while being grounded in an institutional and regulatory structure capable of ensuring programme continuity. The Action Plan is based on iterative feedback cycles linking technical development and governance strengthening. As account production advances, institutional arrangements are progressively refined; in turn, stronger governance structures create conditions for expanding and improving the technical foundations of the system.

Importantly, the Action Plan should not be understood solely as a planning instrument. Rather, it functions as a mechanism for mobilizing institutions, fostering cooperation, and progressively building the governance framework necessary for the long-term consolidation of Environmental-Economic Accounting in Brazil.

4. Advancing the Action Plan: Progress to Date

With the Action Plan formally established, the ad hoc Technical Working Group focused its efforts on advancing the implementation of the Planning Pillar of the Environmental-Economic Accounting Programme. This pillar is structured around four implementation stages: (i) Strategic Planning for the Environmental-Economic Accounting Programme; (ii) Tactical and Operational Planning for the Environmental-Economic Accounting Programme; (iii) Development of a Legal and Regulatory Framework Proposal; and (iv) Capacity Building.

To operationalize each stage, a set of activities was specified, providing the technical and operational foundation required for the Programme's implementation. This paper focuses

on presenting the three initial activities that marked the beginning of the implementation of the Action Plan.

Planning Pillar of the Environmental-Economic Accounting Programme

Initial Stakeholder Mapping

The stakeholder identification stage was developed based on work supported by the World Bank in cooperation with the Ministry of the Environment and Climate Change (MMA). The exercise adapted the international AA1000 Stakeholder Engagement Standard (AccountAbility) to the context of the Brazilian public sector through the application of the principle of Strategic Materiality. Stakeholders were identified and classified according to seven key attributes, which were subsequently discussed and validated by the ad hoc Technical Working Group.

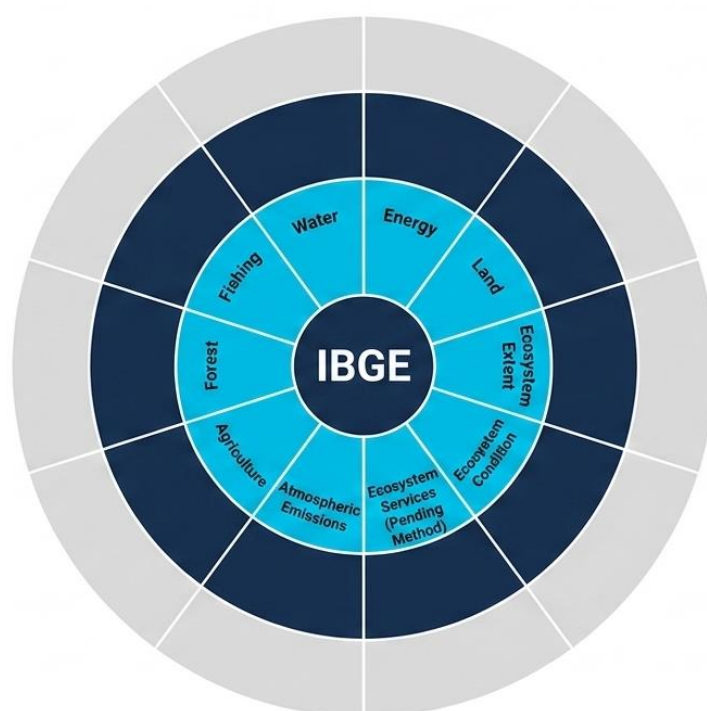
The stakeholder classification considered the following dimensions:

- **Responsibility (Coordinator)**: leadership and coordination responsibilities, reflecting a central role in implementing the programme;
- **Responsibility (Co-implementer)**: technical institutions and primary data producers;
- **Dependency on Use**: institutions requiring environmental-economic accounts for planning and decision-making purposes;
- **Political/Budgetary Influence**: organizations controlling resources and possessing decision-making authority;
- **Reputational Influence**: entities capable of conferring legitimacy and institutional credibility;
- **Technical Knowledge and Innovation**: providers of expertise, research, and methodological innovation;
- **Indirect Users**: private sector organizations, academia, and civil society actors involved in social oversight.

The visual organization of stakeholders reflected their proximity to the operation of the system and resulted in the first schematic stakeholder map. The concentric-circle representation facilitates the visualization of the relevance and proximity of each stakeholder in relation to the central objectives of the programme.

In this model, proximity to the centre indicates a greater degree of direct responsibility and technical dependency, namely those institutions responsible for producing and managing data. As the circles expand outwards, the relationship shifts towards influence, support, legitimacy, and use of the information generated by the system.

The 10 core domains of Environmental Accounting



Based on the stakeholder map, a power-interest matrix was developed following the approach proposed by Bryson (2004). The objective was to prioritize engagement strategies and determine the intensity of communication required for each institutional group. The matrix combines two critical dimensions: power, representing an institution's capacity to influence or impede programme implementation, and interest, defined as the degree of usefulness of Environmental-Economic Accounts for the institution's core functions.

STAKEHOLDER ANALYSIS POWER-INTEREST MATRIX



Particular attention was devoted to actors occupying the quadrant characterized by high power and low current interest, as these stakeholders could require not only technical training but also greater awareness of the strategic relevance of the Environmental-Economic Accounting agenda. However, in the Brazilian case, no relevant stakeholders were identified within this category, suggesting a broadly favourable institutional environment and a shared recognition of the potential benefits of the accounts.

The diagnosis was initially based on documentary analysis and was subsequently validated during a workshop involving policymakers and technical staff from twelve federal government institutions. The workshop provided an opportunity to present both the methodology and the progress achieved in Environmental-Economic Accounting while gathering perspectives on potential policy applications of the accounts.

Prioritization of Themes

The definition of priority themes for Environmental-Economic Accounts in Brazil followed a structured approach based on broad intersectoral discussions among strategic federal institutions regarding the potential use of Environmental-Economic Accounts in public policymaking.

As a first step, a workshop was organized to promote strategic engagement among key federal government actors and to strengthen dialogue between data producers and policymakers. During the workshop, a methodological process was proposed to align the technical and statistical requirements necessary for producing Environmental-Economic Accounts with the priority themes of Brazilian public policies.

A preliminary documentary review identified six broad macroeconomic themes considered priorities for the country. These themes subsequently formed the basis for workshop discussions involving representatives of major public institutions, who explored how Environmental-Economic Accounts could support policies associated with each priority area.

As a result, the principal sectoral public policies currently under implementation or development were identified, together with the Environmental-Economic Accounts capable of supporting and informing their policy cycles. This exercise also strengthened technical and institutional coordination between account compilers and policymaking bodies.

The outcomes of this initial workshop informed the development of specific relevance and institutional criteria subsequently applied in the prioritization process for Environmental-Economic Accounts. Based on the macro-themes and workshop results, a second analytical exercise was conducted considering the set of Environmental-Economic Accounts previously identified.

The prioritization process was based on four general evaluation criteria, each assigned a previously agreed weight through discussions among participating institutions. This approach established a transparent and participatory framework for decision-making.

The final completion of the prioritization matrix allowed the establishment of a transparent ranking supported by both technical expertise and the collective judgement of the ad hoc Technical Working Group. Scores ranging from 0 to 5 (where 0 indicated no alignment and 5 indicated full alignment) were assigned to each criterion.

The weighted aggregation of scores generated a final score for each account. The consolidation of results produced an official strategic ranking that organized implementation efforts into chronological blocks and established the country's priority framework for Environmental-Economic Accounting.

Criterion	Weight	Definition and rationale for the weight
Methodological Readiness	3	Degree of consolidation of the methodological framework and capacity to produce consistent and comparable time series. It received the maximum weight because it is essential to ensuring the methodological consistency and quality of statistical production.
Technical Capacity	3	Availability and quality of data and the existence of specialized technical capacity for account production. It received the maximum weight because it is essential to ensuring the continuity and feasibility of statistical production.
Policy Relevance	2	Potential to support public policies, planning, natural capital management, and decision-making. It received a weight of 2 because it guides the strategic relevance and alignment of the accounts, while depending on the availability of methodological and technical conditions for their implementation.
International or Regulatory Commitments	1	Alignment with national and international commitments and contribution to monitoring global agendas. It received a weight of 1 because it provides external guidance and validation of priorities, without overriding the feasibility of national statistical production.

The consolidation of priority themes and Environmental-Economic Accounts represents a foundational milestone for implementation. It marks the transition from a predominantly qualitative needs assessment, largely driven by technical judgement, to a quantitative and consensus-based prioritization process.

By reconciling the methodological rigour of the System of Environmental-Economic Accounting (SEEA) with the actual operational capacities of Brazilian institutions, Brazil has established a clear roadmap that reduces the risk of fragmented efforts and concentrates available resources on areas of highest environmental and macroeconomic impact. The process also demonstrates compliance with governance, transparency, and strategic planning principles emphasized by oversight institutions, reinforcing the institutionalization of the Environmental-Economic Accounting System in Brazil on a sound technical basis.

Criteria	Weight	Account A	Account B	Account C	Account D	(...)
1. Policy Relevance /Decision-Making	2					
Asset Management and Fiscal Sustainability						
Ecosystem Services Preservation						
Alignment with National Plans						
Legitimacy and Social Accountability						
2. Methodological Readiness	3					
International Methodological Status (UN)						
National Methodological Status						
Historical Time Series Maintenance						
3. Technical Capacity	3					
Availability of Primary Data						
Specialized Expertise						
4. International / Regulatory Commitment	1					
Compliance with OECD and UN						
Global Monitoring (SDGs/Paris Agreement/GBF)						
TOTAL						

Strategic Planning

The development of the Strategic Plan represented a further stage within the Planning Pillar of the Programme and was based on three main components: the structure of the Action Plan itself, the Stakeholder Map, and the Priority Themes Framework. Together, these instruments made it possible to identify the key interdependencies among themes, stakeholders, and planned actions. The Strategic Plan was developed and consolidated through a collaborative process led by the ad hoc Technical Working Group, with the active participation of the Ministry of the Environment and Climate Change (MMA), the Ministry of Planning and Budget (MPO), and the Brazilian Institute of Geography and Statistics (IBGE).

Strategic guidelines, objectives and targets, indicators, annual evaluation cycles for the period 2026–2028, governance arrangements, and risk management mechanisms were subsequently discussed and defined based on five guiding principles: (i) alignment with the Action Plan and institutional commitments; (ii) institutionalization and strengthening of intersectoral governance; (iii) methodological standardization in accordance with the SEEA Central Framework and SEEA Ecosystem Accounting; (iv) development and maintenance of technical capacities; and (v) integration of Environmental-Economic Accounts into planning processes and public policy formulation.

The resulting framework is organized around six strategic guidelines:

Regulatory and legal development;
Environmental and economic data architecture;
Adoption of SEEA methodologies;
Strengthening institutional capacities;
Integration of Environmental-Economic Accounts with national priorities and international commitments;
Dissemination and communication.

Taken together, these guidelines, objectives, and targets establish the institutional, methodological, and operational conditions necessary for consolidating Brazil's Environmental-Economic Accounting System as an instrument for integrating economic and environmental information, strengthening its contribution to decision-making, sustainable development, and the fulfilment of national and international commitments.

The Strategic Plan also established a systematic monitoring of implementation and consolidation, including annual performance evaluation cycles and target assessments. These evaluations will be conducted by the ad hoc Working Group, which will prepare annual progress reports and operational assessments. Monitoring will facilitate the identification of bottlenecks and opportunities for improvement, support timely adjustments, and promote the continuous enhancement of the System, thereby contributing to its sustainability, continuity, and transparency.

The progress achieved through the implementation of the Planning Pillar of the Action Plan agreed with the Federal Court of Accounts represents a highly significant step for Environmental-Economic Accounting and for all institutions involved. More than a response to an oversight recommendation, this process constitutes an opportunity to strengthen governance, align institutional capacities, and establish a strategic foundation for the continuous and integrated production of Environmental-Economic Accounts. The achievements attained thus far therefore represent a major milestone in the institutionalization of the Environmental-Economic Accounting System in Brazil and provide the basis for the next stages of implementation and consolidation as a system for understanding the interactions between the economy and the environment, supporting planning and public policymaking.

5. Concluding Remarks

Brazil's experience demonstrates that the successful implementation of the System of Environmental-Economic Accounting (SEEA) depends not only on the availability of technical expertise and statistical capacity, but also on the establishment of effective governance arrangements capable of coordinating multiple institutions, aligning policy priorities, and ensuring the long-term sustainability of the programme. The progress achieved in the development of environmental-economic and ecosystem accounts over the last decade has provided a solid technical foundation for advancing towards a more integrated and institutionalized system of environmental information.

The audit conducted by the Federal Court of Accounts (TCU) represented a turning point in this process by highlighting governance as a critical dimension of SEEA implementation. The recommendations arising from the audit created an opportunity to move beyond project-based and bilateral initiatives and to establish a comprehensive framework encompassing strategic planning, institutional coordination, legal arrangements, data governance, and capacity development. In this context, the Action Plan has become both an implementation roadmap and a mechanism for building the governance structures required to support the Environmental-Economic Accounting System in Brazil.

The Brazilian experience also highlights that an Environmental-Economic Accounting System cannot be understood solely as a technical exercise of compiling and integrating environmental and economic statistics. Its implementation requires the development of institutional arrangements capable of ensuring coordination, clarifying responsibilities, integrating information flows, and sustaining the continuity of the process. At the same time, these institutional arrangements cannot be sustained independently from the technical foundations upon which the system is built. The accumulated knowledge generated through the compilation of environmental-economic accounts provides the conceptual, methodological, and operational basis necessary for designing and strengthening governance mechanisms.

A process of mutual reinforcement therefore emerges between technical development and governance. As the production and expansion of accounts progress, more sophisticated institutional arrangements become necessary to support coordination and integration across stakeholders. Conversely, stronger governance structures create the conditions required to expand data availability, strengthen technical capacities, improve interoperability, and sustain the long-term development of the system. Governance should therefore not be understood as a static outcome established at a single moment in time, but rather as an evolving process that develops alongside the Environmental-Economic Accounting System itself. In this continuous interaction between technical foundations and institutional arrangements lies one of the central lessons from Brazil's experience and a potentially valuable contribution to the broader international discussion on SEEA implementation.

6. Questions for consideration by the London Group

1. Institutional governance

What institutional and governance arrangements have countries adopted to ensure long-term coordination among multiple data producers and users involved in Environmental-Economic Accounts?

2. Legal and normative frameworks

What types of legal, regulatory, or policy frameworks have been most effective in supporting the implementation and continuity of Environmental-Economic Accounting programmes?

3. Prioritization and programme sustainability

How do countries prioritize the development of Environmental-Economic Accounts and ensure the long-term sustainability of the programme in terms of resources, institutional commitment, and technical capacity?

4. Policy uptake

What mechanisms have proven effective in strengthening the use of Environmental-Economic Accounts in policy design, monitoring, and decision-making?

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