

Governance of Environmental- Economic Accounts: The Brazilian Experience

Presentation at the 32nd Meeting of the London Group on Environmental-
Economic Accounting

IBGE - Brazilian Institute of Geography and Statistics

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Why Discuss Governance?

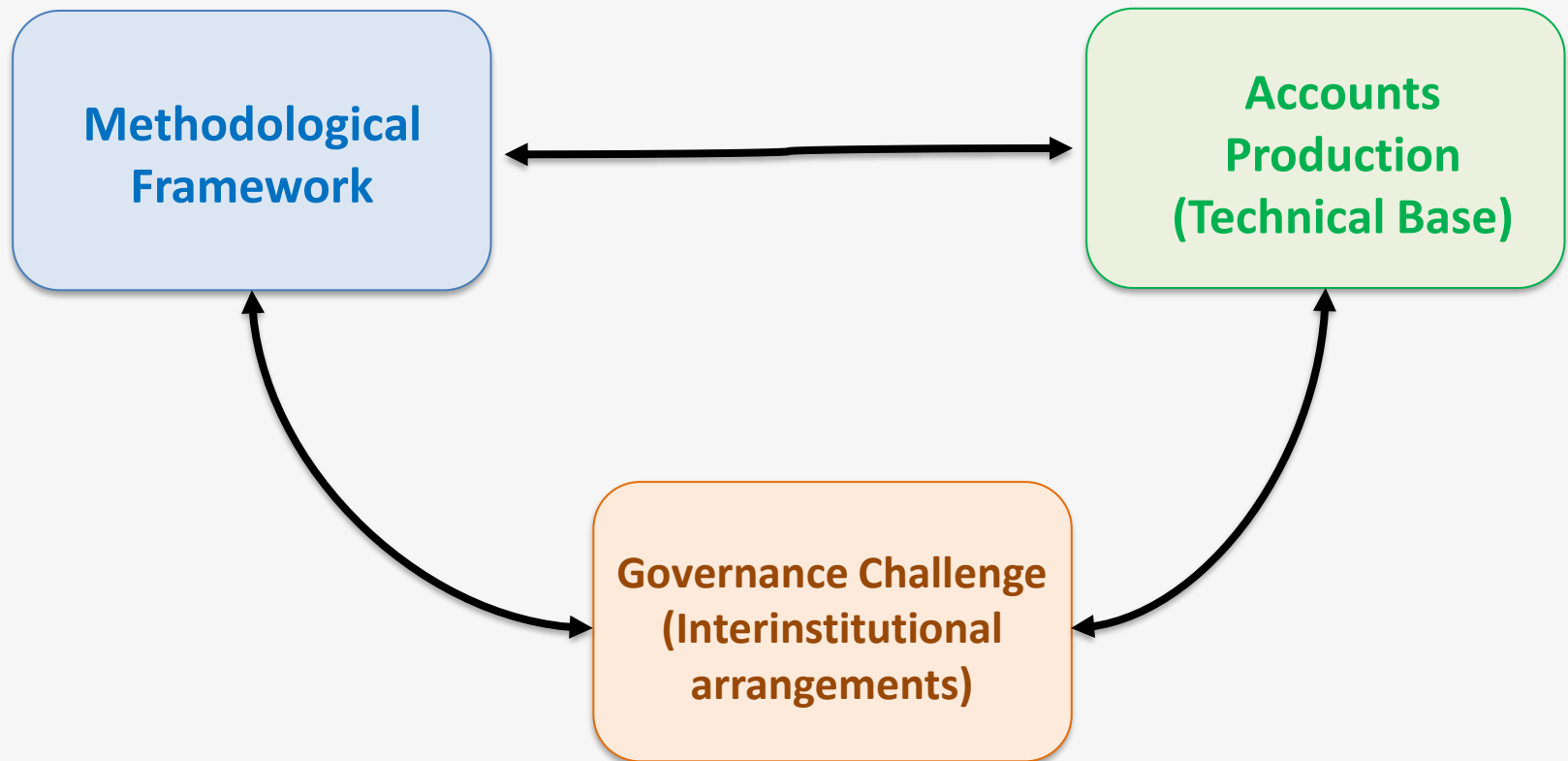
The advancement of environmental accounting in Brazil has followed the methodological standards and the framework of tables and indicators established by the SEEA.

Although environmental statistics are an essential input for the compilation of Environmental-Economic Accounts, **their production remains fragmented across multiple institutions, operating under distinct mandates and regulatory arrangements.**



Why Discuss Governance?

Implementing the SEEA is not just a technical challenge of data integration...



... it is a profound governance challenge requiring sustained interinstitutional coordination.

The Brazilian Context

Institutional framework for Environmental-Economic Accounting in Brazil

Nacional Accounts: IBGE is responsible for compiling Brazil's National Accounts within the National Statistical System.

IBGE's leadership: its expertise in official statistics and geosciences positioned the Institute to lead and coordinate the **Environmental-Economic Accounting** programme.

Green GDP Law (13,493/2017): introduced environmental assets into the assessment of national economic performance.

Institutional gap: the law was never fully regulated, leaving the governance arrangements for SEEA implementation undefined.

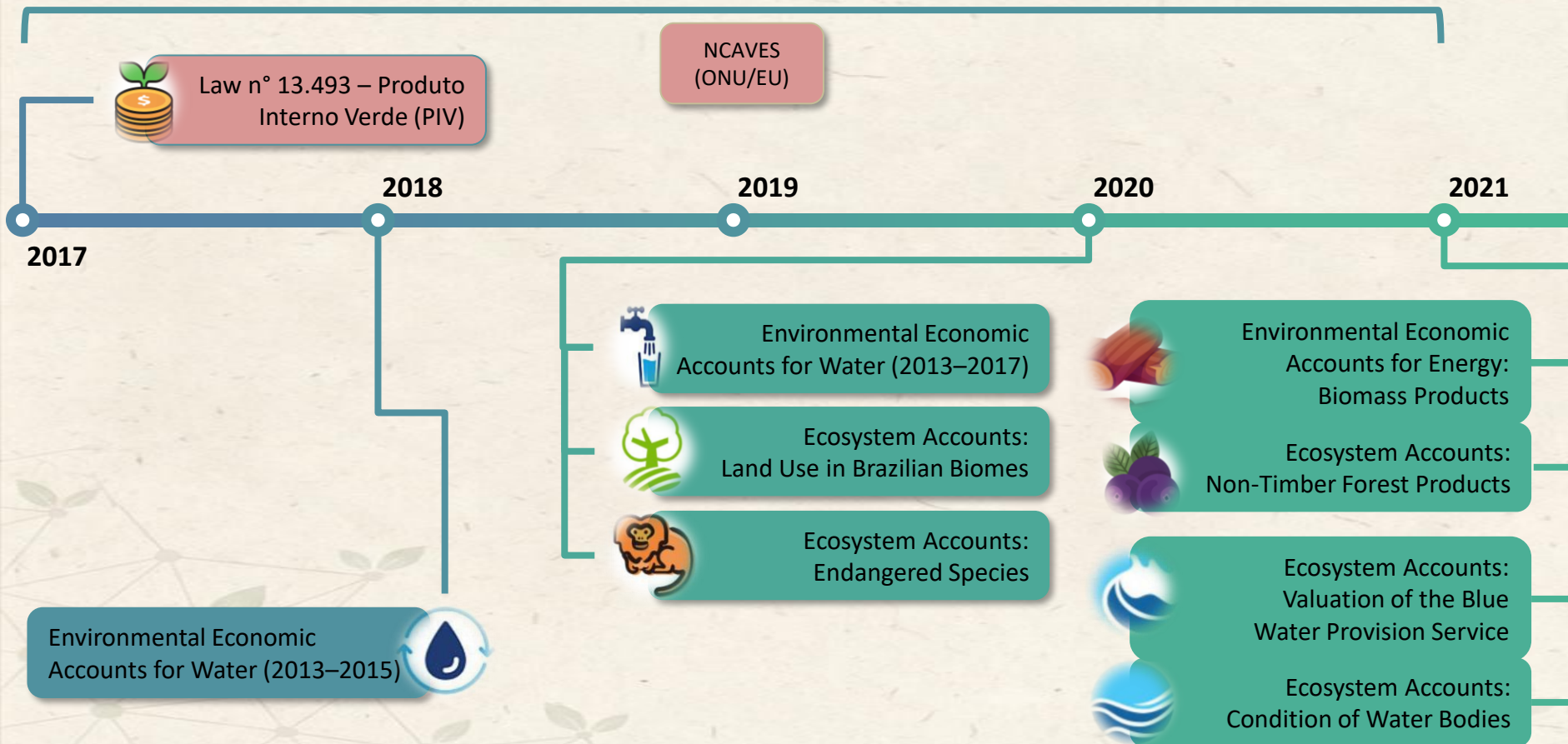
Legal Anchors

IBGE acts as the central coordinator of the national statistics and geoinformation system, connecting statistical production with environmental policies.



BRAZIL ENVIRONMENTAL-ECONOMIC ACCOUNTS PROGRAMME

Official Publications (2017-2026)



BRAZIL ENVIRONMENTAL-ECONOMIC ACCOUNTS PROGRAMME

Official Publications (2017-2026)

2022



Environmental Economic
Accounts Land Accounts



Ecosystem Accounts:
NCAVES Project Results

2023



Environmental Economic
Accounts for Water (2018–2020)

2024

Brazilian Federal
Court of Accounts
Report (TCU)

Brazilian SEEA
technical working
group

2025



Contribution of Pollinators to
Agricultural and Extractive
Production in Brazil



Draft Ecosystem Accounts:
Protected Areas

2026

Turning Point

From producing accounts to building a governance system

TCU operational audit (2023–2025)

Main governance gaps:

- No formal and permanent interinstitutional governance structure
- Unregulated Green GDP Law, creating uncertainty over responsibilities and coordination
- Fragmented environmental data and limited data-sharing and interoperability
- Need for formal strategic planning and long-term resource allocation

The TCU recommendations created momentum to establish a coordinated governance framework and national SEEA implementation strategy.



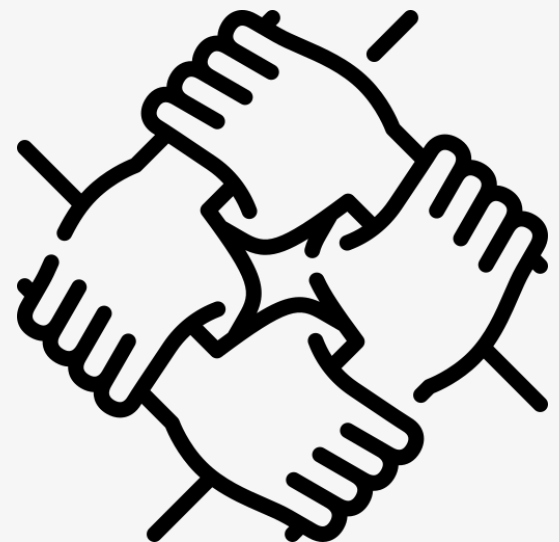
Developing the Action Plan for the Governance of SEEA

From TCU recommendations to a coordinated implementation framework

IBGE + Ministry of Environment + Ministry of Planning and Budget + Strategic institutions

*An **ad hoc** technical group was established to jointly define actions, responsibilities, timelines, and expected results.*

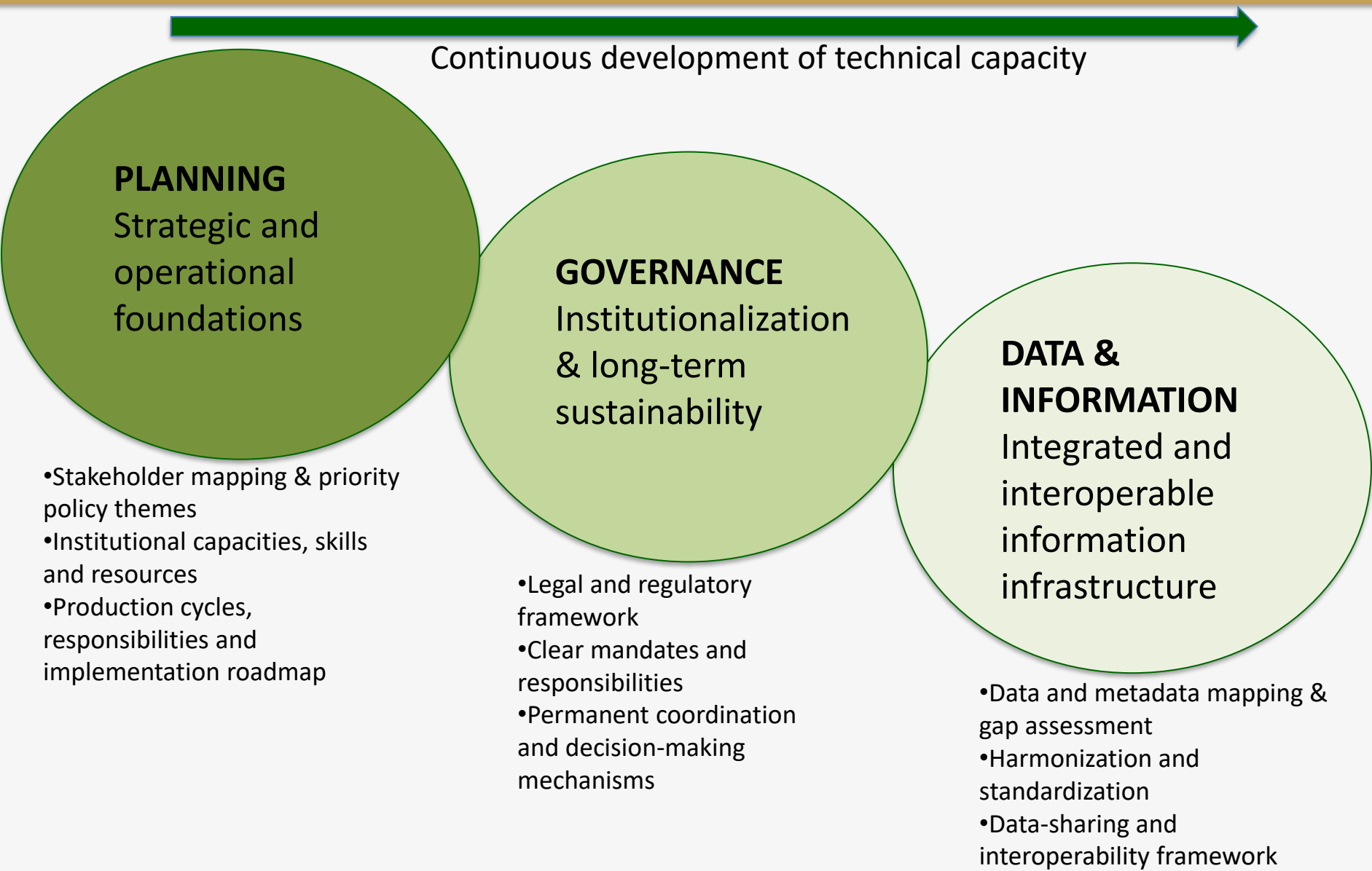
An Action Plan was collaboratively developed, translates the TCU's governance recommendations into a **coordinated roadmap** for the institutionalization of the SEEA in Brazil.



Action Plan

Three interconnected strategic pillars

Continuous development of technical capacity



PLANNING

Strategic and operational foundations

- Stakeholder mapping & priority policy themes
- Institutional capacities, skills and resources
- Production cycles, responsibilities and implementation roadmap

GOVERNANCE

Institutionalization & long-term sustainability

- Legal and regulatory framework
- Clear mandates and responsibilities
- Permanent coordination and decision-making mechanisms

DATA & INFORMATION

Integrated and interoperable information infrastructure

- Data and metadata mapping & gap assessment
- Harmonization and standardization
- Data-sharing and interoperability framework

Initial Stakeholder Mapping

Stakeholders were identified **according to their roles, influence, technical contribution, and use of environmental-economic accounts**, and the classification was discussed and validated by the Technical Working Group.

The result was a concentric stakeholder map.

Institutions at the centre are those with **greater responsibility for coordinating, producing, and managing the system**. Moving outward, the relationships increasingly reflect data use, technical support, influence, legitimacy, and social oversight.

Stakeholder Mapping

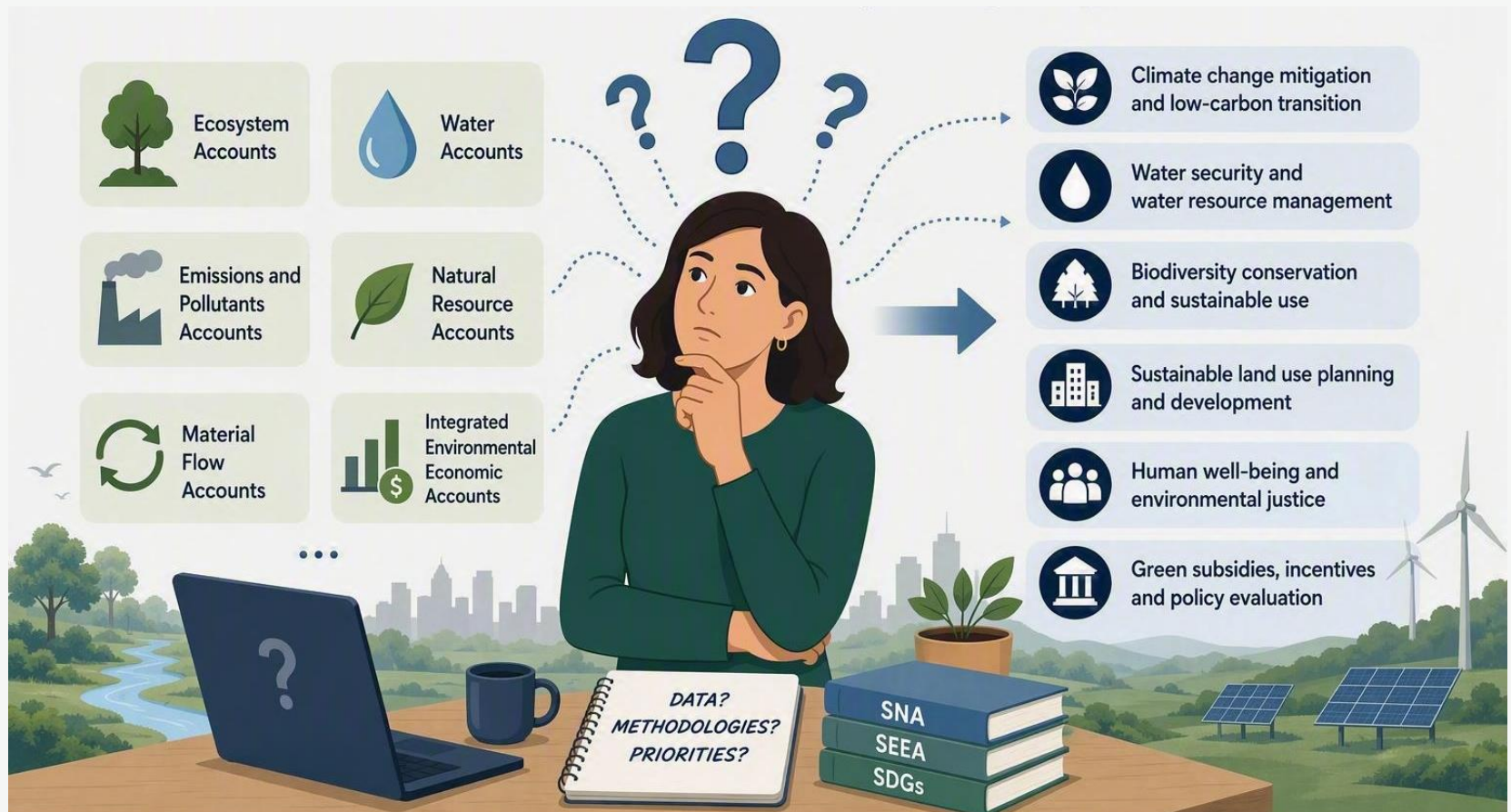
The 10 core domains of Environmental Accounting



The map is not simply a list of stakeholders; it shows **how their relationship with the SEEA changes from direct operational responsibility to influence, support, and use.**

Prioritization of Themes

This was a fundamental step toward transforming the agenda for environmental information demands into an implementation roadmap for environmental accounts.



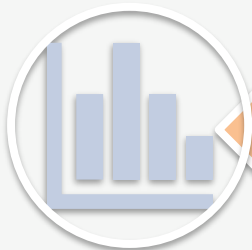
Prioritization of Themes



Intersectoral dialogue: engagement of key federal institutions to identify policy priorities and potential uses of Environmental-Economic Accounts.



Structured assessment: six macro-themes and relevant sectoral policies were identified and linked to the accounts needed to support policy cycles.



Participatory prioritization: a weighted matrix with **four agreed criteria** was applied, combining technical expertise and institutional judgement.



Strategic outcome: a **transparent ranking** of Environmental-Economic Accounts, organized into implementation blocks, establishing Brazil's priority framework.

Weighted Prioritization

Criterion	Weight	Definition and rationale for the weight
Methodological Readiness	3	Degree of methodological consolidation and ability to produce consistent and comparable time series.
Technical Capacity	3	Availability and quality of data, and existence of specialized technical expertise.
Policy Relevance	2	Potential to support public policies, planning, natural capital management, and decision-making
International/Regulatory Commitments	1	Alignment with national and international reporting requirements and global agendas.

Prioritization Matrix

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						

Built on three complementary instruments

- ✓ Action Plan
- ✓ Stakeholder Map
- ✓ Priority Themes Framework

Together, these instruments made it possible to identify the key interdependencies among themes, stakeholders, and planned actions.

Strategic guidelines, objectives and targets, indicators, annual evaluation cycles for the period 2026–2028, governance arrangements, and risk management mechanisms were defined.

Six strategic guidelines

i. Regulatory and legal development;
ii. Environmental and economic data architecture;
iii.Improvement in the adoption of SEEA frameworks;
iv. Strengthening institutional capacities;
v. Integration of Environmental-Economic Accounts with national priorities and international commitments;
vi. Dissemination and communication.

The Strategic Plan also established a systematic monitoring of implementation and consolidation, **including annual performance evaluation cycles and target assessments.**

Lessons Learned

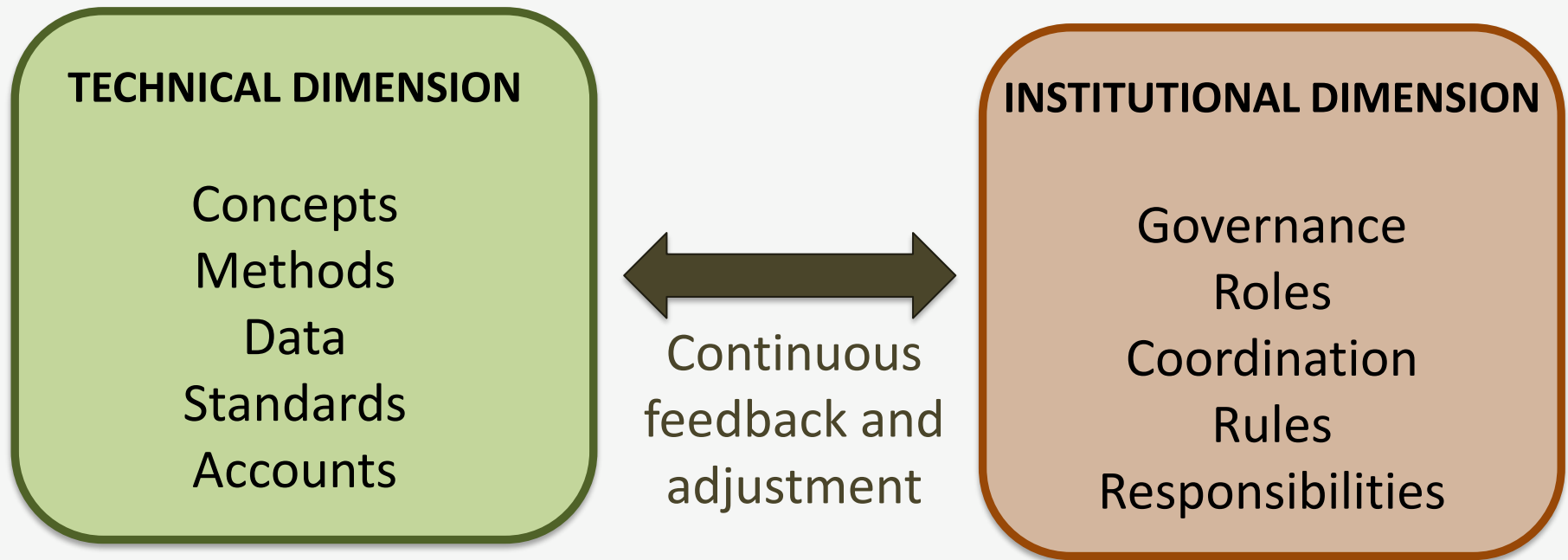
Technical development alone is not enough

Effective implementation of the SEEA requires a national programme that connects **statistical producers, stakeholders and policymakers** around shared priorities aligned with **national sustainability challenges**.



Lessons Learned

Technical capacity and governance are mutually reinforcing



The Brazilian experience suggests that the institutionalization of SEEA is a **continuous process** in which technical development and governance mutually reinforce each other.

Governance not as a product established once and for all, but as a process that evolves alongside the development of the accounting system itself

TECHNICAL FOUNDATIONS

Concepts Methods Standards

TECHNICAL DEVELOPMENT

Data Production Integration
Validation

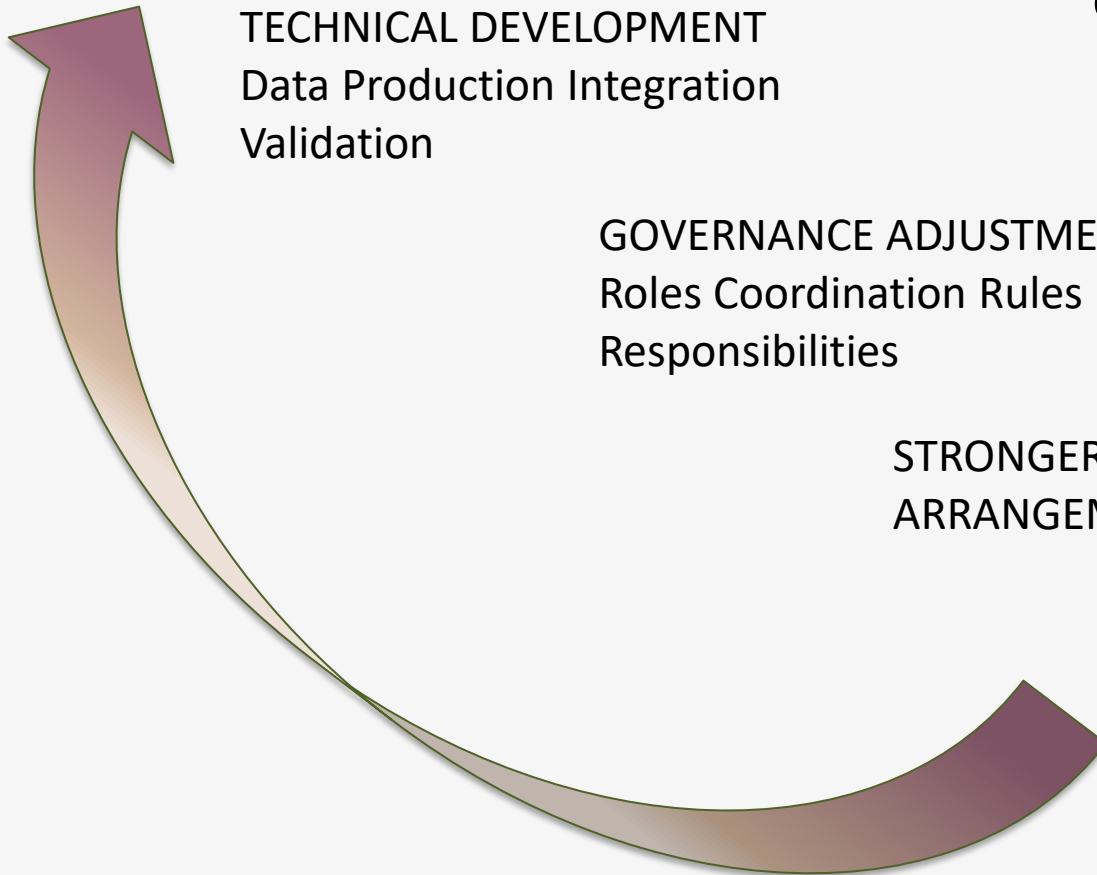
GOVERNANCE ADJUSTMENTS

Roles Coordination Rules
Responsibilities

STRONGER INSTITUTIONAL ARRANGEMENTS

IMPROVED CONDITIONS FOR
TECHNICAL DEVELOPMENT

**Technical advances create
new governance needs,
while stronger governance
creates better conditions
for technical advances.**



Next Steps

Development of the Data and Information Pillar of the Environmental-Economic Accounts Programme

1. Data & Metadata Assessment

- Map available data, information and metadata
- Identify complementary data needs for priority accounts
- Assess data and metadata coverage for accounts yet to be developed

2. Data Sharing Environment

- Improve national databases and metadata structures
- Develop a framework for sharing standardized official national datasets

From data availability assessment to an integrated environment for data sharing and SEEA production.

Questions to 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?

Environmental-economic accounting is not only about statistics—it is about building enduring institutional arrangements that enable evidence-based policy.

Thank you! / Obrigada!