

1. The sustainable development process globally and in Latvia

At the end of the 1980's, the world witnessed the beginning of important international political processes that marked the beginning of a new way of thinking.¹ In its "Our Common Future" (1987) report, the World Commission on Environment and Development (established by the United Nations) and better known as the Brundtland Commission analysed and described the global development situation for the first time, demonstrating the impasse which the world will find itself in, if there is no change in the political thinking and attitude both towards the unsustainable consumption of natural resources that simultaneously creates massive pollution in the environment and the marked inequality between people and nations. In this authoritative document, sustainable development is defined for first time among international political goals as - **"development that meets the needs of the present without compromising the ability of future generations to meet their own needs"**².

Such development is multifaceted, particularly so, because it is a conscious, continuous, logically managed process for social change at global, regional and local level. In its report, the Commission defined the most important strategic challenges for ensuring sustainable development as follows: (i) reinvigoration of economic growth processes, (ii) qualitative changes in growth, (iii) meeting essential human needs, (iv) stabilisation of population, (v) conservation and strengthening of the resource base, (vi) technological reorientation and risk management, as well as (vii) integration of ecological and economic aspects into decision making.

In its report, the Brundtland Commission also defined 22 basic principles for legal norms that underpin sustainable development, which have proved to be the basis for development of the contemporary nature conservation and sustainable development legal system in many countries around the globe. We may refer to principles such as fundamental human rights regarding a clean environment, equality between generations, the conservation of biological diversity, prior assessment of influences on the environment, ensuring accessibility to information about the environment, providing the public with information about planned activities, international co-operation and the obligation to provide compensation for losses created by transboundary pollution etc.

Actual changes in global policy began in 1992, when the *Agenda 21* was adopted at the UN summit on the

environment and development (Rio de Janeiro) which also saw the signing of the UN General Convention "On biological diversity" and "On Climate Changes", the adoption of the UN "Principles of Forest Utilisation" and the signing of the Rio Declaration "On the Environment and Development" (This was signed in Latvia's name by A.Gorbunovs, Chairman of the Presidium of the Supreme Council of the Republic of Latvia).

Following the Rio de Janeiro summit, the European Union began a co-ordinated long-term process to guarantee sustainable development. Its principle motive is the integration of environmental issues into the determination and implementation of policy in other sectors, in legislative acts and conditions for finance (or hereinafter shortened to integration, also - internal integration). "In integrating economic, social and environmental objectives, it is important that a broad package of policy instruments, including regulation, economic instruments, internalisation of environmental costs in market prices, environmental and social impact analysis, and information dissemination, be worked out in the light of country-specific conditions to ensure that integrated approaches are effective and cost-efficient. These aspects are emphasized in the 'Programme for the Further Implementation of *Agenda 21*', adopted at the 19th special session of the UN General Assembly, June 1997.

Describing the entire process in a laconic chronological account, the most significant events are:

- 1992 - sustainable development principle and the requirement of the integration of environmental issues incorporated in the Maastricht Treaty (Art. 130r);
- 1992 - Fifth Environmental action programme for Europe 1993-2000 worked out and adopted;
- 1993 - European Commission report on internal integration measures;
- 1995 and 1996 - reports prepared on the implementation of the Fifth Environmental action programme;
- 1997 - European Commission report, in preparation for Rio + 5;
- 1997 - United Nations General Assembly special session in New York - *Rio + 5*, assesses the implementation of the Rio declaration and **challenges nations to develop their national sustainable development strategies by 2002.**

¹ The development of social and scientific thought that took place in previous decades must not be underestimated. Important names and ideas that must be mentioned in this field are: Albert Schweitzer's - 'Reverence for Life', Tatyana de Sharden's - 'The Living Planet', Vladimir I. Vernadsky's - 'The Idea of Noosphere', Alvin Toffler's - 'The Third Wave' or the theory of postindustrial development, Dennis Meadows' and co-authors' - 'statement to the Club of Rome: The Limits to Growth (1972)' all of which provoked much discussion in the realms of science and journalism. The contribution of these people is so very different in terms of its contents that it is only in the sense of their relative significance that they may be set alongside one another for recording purposes.

² The term sustainable development is used in the English language, which tends to be translated into Latvian as 'līdzsvarota attīstība' ('balanced development') or 'nenoplicinoša attīstība' ('non-exhausting development'). However, the word 'sustainable' better accents the dimension of time and is used in all Latvian legislative acts, that touch upon these issues, therefore the authors use this term within the context of this report.

The European Union affirms its political adherence to the goals set out by the Rio Declaration;

- 1997 - Amsterdam Treaty incorporates the general goal of sustainable development (Art. 2) and integration as an instrument to attain it (Art. 6);
- July, 1997 - European Commission report affirms adherence to internal integration measures;
- December, 1997 - European Council, Luxembourg summit. An initiative by Sweden provides the initial impulse for the integration process and an invitation to the European Commission to develop an appropriate strategy for the summit in Cardiff;
- May, 1998 - report to European Council "Partnership for Integration";
- September, 1998 - decision regarding Fifth Environmental Action Programme for Europe - European Commission receives a mandate to prepare a global analysis;
- June, 1998 - European Council, Cardiff summit. The 1st stage assignment is proposed - to develop integration strategies, including indicator systems for the **transport, energy** and **agriculture** sectors, in order to promote the solution of problems of climate change and to address the problems of the environment in Agenda 2000. This was the moment when a significant stage of development of EU environmental policy better known as the Cardiff process was born;
- November, 1998 - European Council findings and final conclusion regarding agriculture, transport and energy sectors. The European Commission is assigned to develop integration strategies for Helsinki summit. The European Commission shall work in tandem with the European Environmental Agency on the "Transport and Environment Reporting Mechanism" or TERM, as well as adopt 27 indicators that would describe the integration of environmental issues into the transport sector (presentation of the first statement is due in 1999);
- December, 1998 - European Council, Vienna summit. The 2nd stage assignment is proposed - to develop integration strategies, including indicator systems for the **internal market** and **manufacturing** sectors and the processes of overall development, accenting the process of climate change, EU enlargement and employment; the European Commission is assigned to carry out environmental analysis for the largest political initiatives (by the Cologne summit), as well as to prepare a co-ordinated report on the indicators (by the Helsinki summit);
- 1999 - European Council, Cologne summit. The 3rd stage assignment is proposed - to develop integration strategies, including indicator systems for **fisheries, financial** and **economic policy**, as well as in the area of general EU affairs. The European Commission is assigned to prepare a report of integration by 2000;
- 1999 - European Commission and its leader Romano Prodi announce that sustainable development is one of the main priority matters for the five year period from 1999-2004;
- May, 1999 - Authorisation of European Commission report on the issue of EU strategy in the area of climate change;
- May, 1999 - European Commission discussion paper is prepared for the June summit in Cologne "Mainstreaming of environmental policy";
- December, 1999 - in Helsinki the European Council invited the European Commission to prepare a proposal for a long-term strategy dovetailing policies for economically, socially and ecologically sustainable development to be presented to the European council in June 2001;
- September, 2000 - UN General Assembly and 147 world leaders adopt the Next Millennium declaration, in which eight attainable goals are determined: 1. Eradicate Extreme poverty and hunger; 2. Achieve universal primary education; 3. Promote gender equality and empower women; 4. Reduce child mortality; 5. Improve maternal health; 6. Combat HIV/AIDS, malaria and other disease; 7. Ensure environmental sustainability; 8. Develop a global partnership for development;
- 2000 - beginning of so-called Lisbon process in which European Commission proposes 35 so-called structural indicators (in generalised form: they refer to macroeconomics, unemployment, economic reform processes, research and development, social cohesion and environment protection);
- 2000 - at Lisbon, the European Council set a new strategic goal for EU - to become the most competitive and dynamic knowledge-based economy in the world capable of sustainable economic growth with more and better jobs and greater social cohesion;
- March, 2001 - Stockholm, the European Council witnesses the presentation of new guidelines and strategic goals for the European development model - EU must be competitive globally, moreover - it should be dynamic, knowledge-based, carrying out sustainable economic development, creating more jobs with better equipped conditions of work and ensuring greater social cohesion. Complete agreement was reached on mutual and supportive relations among economic reform, employment and social policy. Emphasis was placed on the significance of open type co-ordination as a means of ensuring development, taking into account the significance of the principle of supplementation and proportionality with its realisation.

The European Council paid special attention to: (i) demographic problems related to population ageing; (ii) the creation of new jobs, the acceleration of economic reform, modernisation of the European social development model and accelerated introduction of new technology; (iii) defined strategic guidelines for overall economic policy, whose goal is to ensure sustainable development and a stable macroeconomic environment; (iv) agreed that the review of economic and social issues should be particularly accented in the spring summit, bearing in mind the generally agreed goal of sustainable development; (v) agreed about the necessity to actively engage candidate countries in the realisation of the strategic goals and procedures agreed in Lisbon.

- June, 2001 - Gothenburg, European Council agrees on an EU strategy of sustainable development setting out four priority assignments:
 - 1) attempts must be made to reduce climate change and to increase production and application of clean energy;
 - 2) reduction of the negative environmental impact on human health;
 - 3) more sensible and responsible use of natural resources;
 - 4) improvement in transport systems and the utilisation of land.
- March, 2002 - Monterey (Mexico), representatives of the world's governments agreed donor countries will donate 30 billion US dollars towards sustainable development by 2006;
- July 22, 2002 - European Parliament and Council with directive no. 1600/2002/EC adopt the European Commission **Sixth Environmental action programme** for the period from **2001-2010**. Its title is comprehensive: "Environment 2010: Our Future, Our Choice".
- September, 2002 **Johannesburg Summit, "10 years after Rio"**.

The European Commission findings on Latvia's application to join the European Union also determine that "the environmental policy emanating from the European Union agreement (the Amsterdam Treaty; repeatedly approved during the Vienna Summit in December, 1998) is geared towards sustainability that is based on the incorporation of nature conservation in EU sector policy," and that the European agreement requires that **Latvia develop and implement such a development policy that would be governed by the principles of sustainable development and into which environmental consideration are completely built in** (Section 3.6. "Quality of Life and Environment").

Sweden, Denmark and Finland are among the initiators of the sustainable development process and the Rio conference (since 1987, they have systematically promoted sustainable development, integrating environmental requirements into sector policies). In these countries, the sustainable development process began prior to the Rio conference and exceeds the average European Unions policy level in this area, which is reflected in the 2001 EU Gothenburg summit materials. Following an initiative from the Nordic countries in 1998 at Nyborg (Denmark), the Baltic States Council approved the *Baltic Agenda 21*, which defines assignments for environmental policy integration in the policy of seven sectors (**agriculture, energy, fisheries, forestry, manufacturing, tourism and transport**, these sectors were later added to by **education**) and **spatial planning** in the Baltic region.

The international documents and regional processes referred to above determined the necessity for Latvia to develop a report on sustainable development in Latvia (covering the period between 1992 and 2002) by the Johannesburg summit and a national sustainable development strategy by the Rio+20 summit (that is by 2012) when the next

assessment of the implementation of the Rio declaration is planned. In order to co-ordinate this process in Latvia, a Sustainable Development Council was drawn up in accordance with Cabinet regulations of March 5, 2002, no.100. The necessary documents were also prepared for the Johannesburg summit and the LR Cabinet of Ministers approved the **"Strategy for Sustainable Development of Latvia"** on August 13, 2002, the most significant aspect of which is - setting out of Latvia's national goals in regard to sustainable development - a fundamental platform for the further development of the State. As part of a directive from the government, this strategy also determines that the Latvian Environmental Agency must prepare an annual report regarding sustainable development in Latvia. This is the review of its type produced under the auspices of this directive.

Essential principles of sustainable development

It seems that almost everybody has heard of the possible likelihood of problems related the exhaustion of finite natural resources. Similarly, the greater majority of the world's inhabitants have heard about the news regarding extreme poverty. And nevertheless, by becoming increasingly integrated into the daily social manifestations of developed Western countries and by following and more or less influencing larger policies and their moral processes, the world's social thought, simultaneously sceptically disposed towards globalisation, invites one to look at the world as a unified organism. And not just as a provider of unstinting material benefits and comfort, *perpetuum mobile*. Similar and just the same - all embracing - is also the essence of sustainability - enjoying the best quality of life oneself and allowing others to the same (not just people, but also the rest of living nature). Therefore every process must be assessed according to three basic principles, always remembering this trinity (never excluding either or both of the others!):

- **requirements** - emphasising the vital needs of the world's poorest regions (i.e. the ranks of poorly developed countries and society's most impoverished citizens), for whom the highest priority is to ensure - **the principle of equality and integrity** - because people are the same everywhere with equal rights to sufficient food, shelter, education and, yes, attention and love too;
- the environment's **finite resources** to meet the current and future level of needs in relation to contemporary technology and development of social organisation - **the principle of precautionary or long-term vision** - never take more than necessary and never underestimate potential risks. Before we buy anything, let's ask ourselves - whether we really need it, before we introduce new technology or products - are they really safe in all their aspects, before we break or shoot - whether it is necessary for us to do so and whether a moment's joy regarding our all-consuming power is not less significant than the diversity of living nature, which future generations would also like to delight in;
- **system approach** - the consideration of the interaction between the environment, society and the economy, which is usually reflected in the so-called **three capitals**

model, which incorporates **natural capital, human capital** and **man-made capital**.

Modern economic schools (starting with neo-classical and continuing right to ecological economic theories) use two approaches to sustainability (or a system of restrictions on potential development scenarios):

- **weak sustainability** - a sustainability whereby natural capital and/or human capital is assessed together with man-made capital and conservation is demanded for this value that has been arrived at. This means that, the substitution of natural capital (or human capital) is permissible with man-made capital, with the single rider that the tolerance and self-regeneration capacity limit of the system in question must not be exceeded.
- **strong sustainability** - a sustainability whereby conservation is demanded for each type of capital, not permitting mutual substitution. Natural capital and human capital must be conserved and neither reduced or weakened.

At the heart of the contemporary world's sustainable development strategy is the concept of de-materialisation - the de-coupling of economic developments and consumption of materials or ensuring a growth of welfare, simultaneously reducing the requirements of material consumption and resource consumption. This can only be attained through qualitative progress - the development of services sector and product manufacturing with high knowledge intensity. The level of de-materialisation is measured by **eco-efficiency indicators** that show the rate of economic growth (traditionally measured by the growth in Gross Domestic Product or by the growth of the sector's value added), consumption of resources (for example, energy consumption, or examined in more detail - consumption of renewable/non-renewable resources) and at the same time - the environmental pollution created (emission of waste, various harmful substances and products into the environment - into the air, waters, soil etc. created as a by-product of utility). As a sufficiently rational and universal measuring instrument of sustainability, eco-efficiency is employed by various nations and organisations (for example, Eurostat, European Environmental Agency, UN, OECD etc.) in their economic and integrated reports.

How can we increase eco-efficiency in order that we might live better, at the same time degrading nature and littering the place we live in to a lesser extent? This can be achieved in two ways:

- utilising resources more efficiently - by innovative approaches in resource and labour exploitation;
- substituting products and services that in meeting human needs are capital and resource intensive with those that are labour (human capital) intensive. Human capital, that not including quantitative aspects also incorporates healthcare, education, social development is not subject the restrictions of natural growth and regeneration.

In terms of their dynamics, the changes wrought by eco-efficiency, may, in turn, be realised on three levels of de-coupling (we may base assessment of the efficiency of our activity and observation or, quite the reverse, ignoring of the principle of sustainability on them):

- **eco-efficiency changes without de-coupling** - development scenario, in which the rates of economic growth (GDP or growth in value added) lag behind the corresponding growth rates in resource consumption or environmental pollution (Figure 1.1., 1st curve);
- **eco-efficiency changes with weak de-coupling** - development scenario, in which rates of economic growth exceed the growth rates of resource consumption or environmental pollution, however, the latter, nevertheless, remain positive (Figure 1.1., 2nd curve);
- **eco-efficiency changes with strong de-coupling** - development scenario, in which positive rates of economic growth are ensured, simultaneously ensuring reductions in resource consumption and environmental pollution that is negative growth rates (Figure 1.1., 3rd curve).

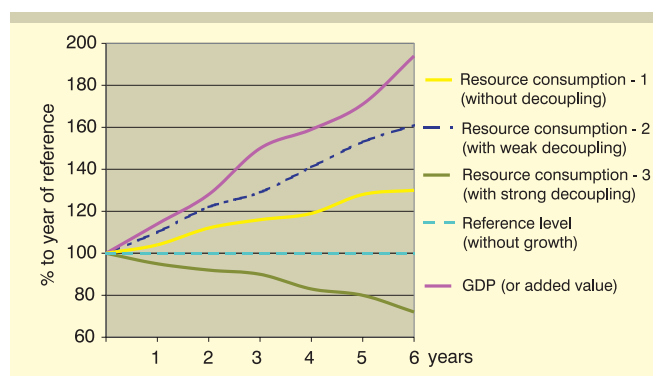


Figure 1.1. Eco-efficiency changes - three types of economic growth and resource consumption dynamics (approximate example)

The goals of Latvia's sustainable development strategy

The 27 political principles of global sustainable development are defined in the Rio declaration. Sustainable development goals follow on from these principles, its geo-political place in the world, peculiarities of nature, experience of social and economic developments and current situation. They are defined in Latvia's "Strategy for Sustainable Development of Latvia".

- **Latvia must build up a welfare society appreciating and promoting the democracy, equality, integrity and its cultural heritage.**
- **Latvia must build up a stable economy capable of ensuring the social needs at the same time achieving the rate of the economic growth exceeding the rate of the environmental pollution and consumption of resources.**
- **Latvia must ensure a safe and healthy environment for both the present and next generations.**
- **Latvia must take adequate measures aimed at preserving the biodiversity and protection of ecosystems.**
- **Latvia must develop a responsible attitude in the society towards nature resources and constantly increase the efficiency of the utilisation of resources.**
- **Latvia must gradually change from beneficiary of**

international aid to a country that is able to ensure its needs and necessities by own means, and even provide assistance to other countries where needed.

- **Latvia must ensure the integration of environmental issues and develop a wide use of the environmental policy means in all other sectoral policies.**
- **Latvia must employ that market economy mechanisms to serve the sustainable development.**
- **Latvia must ensure social participation in the sustainable development processes.**
- **Latvia must constantly assess its progress in the achievement of the defined sustainable development objectives.**

Indicator methodology

In the 1970's, the development of various types of reports was begun according to the **causal chain principle**, that is, by logically grouping things in a model of causal links or 3 phase pressure-state-response model, which later was expanded with the addition of two more phases. Five phases were created within the - **Driving force - Pressure - State - Impact - Response** - model (narrower themes are utilised in reports). Measurable things that are incorporated into a certain analytical model are called indicators.

Indicators are linked in a unified chain of causal links, demonstrating:

- **what** is causing the problem;
- **why** it is being created;
- **what** impact it creates;
- **how** or **by what means** it may be eradicated.

Certain methodological requirements are asked of indicators so that when they are published and interpreted in various reports, specialists from different countries could agree among themselves. They must be:

- credible;
- representative of a certain area and certain period of time;
- scientifically precise;
- acquired using standard methodology and expressed in standard measurement units;
- testable;
- easily perceptible and understandable;
- comparable;
- mutually non-duplicatory;
- indispensable to users;
- sensitive to change;
- applicable to predict processes;
- acquirable at reasonable price.

The nature of indicators is to provide information to be utilised during the decision-making process or, put another

way, - for the correction of various levels of policy. This is depicted in the "Policy cycle" chart (Figure 1.2.).

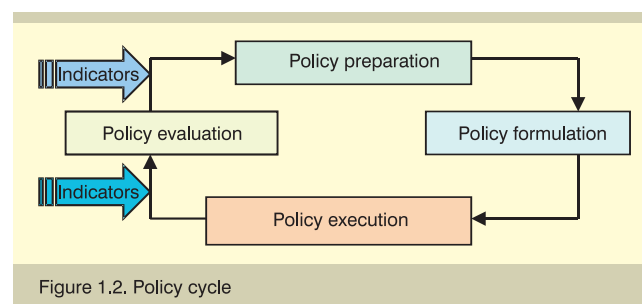


Figure 1.2. Policy cycle

In the development of sustainable development indicator reports it is not possible to put indicators together in a five-phase (or three-phase) model, because the causal chain principle by its very nature manifests itself through the integration of all themes. The utilisation of the sustainable development indicator in such a chart should be focused on the interactive links between the classical (five or three phase model) indicators, however the synergy effects in such a complicated system are more powerful than the direct interactions between causes and consequences. Therefore, in sustainable development indicator methodology, other principles must be utilised (see text below "three corridor model" and figure 1.3.).

In accordance with the requirement set out in Rio Agenda 21, section 40 - to a sustainable development indicator at national, international and non-governmental level, in order to improve information required for decision making - in 1995, the 3rd session of UN Environmental and Development Commission approved the establishment of an indicator development working group (currently this includes 134 indicators), which nations from various regions of the world began to work towards in 1996. The following institutions have been engaged in the development of the indicator system: UN - World Sustainable Development Commission (CSD); UN Economic and Social Council (ECOSOC) department; Statistical Office of the European Communities (Eurostat); European Environmental Agency (EEA); Organisation for Economic Co-operation and Development (OECD); World Bank (IBRD); International Institute for Sustainable Development (Canada) etc.

At the same times, several mutually complementary sustainable development indicator systems exist and several integral (synthetic indicators or indices) approaches. Sizeable experience in the development of indicator systems has been accrued, which currently provides the opportunity to national governments to fulfil the referred to assignment. The systems that are utilised most widely and which are of the highest renown in regard to their wealth of methodology are those administered by the UN, OECD, EEA and *Eurostat*.

In order to assess the movement towards some strategic goal in a way that is understandable, so-called synthetic indicators or indices are frequently used (for example, national development indices, Genie index, the 'ecological footprint' etc.).

Traditionally, Gross Domestic Product (or GDP per capita) has been viewed as an unambiguous "welfare indicator", however, this does not incorporate all the dimensions of

welfare or quality of life. By its very nature, GDP is a synthetic indicator, which incorporates the most diverse volumes of goods and services produced in the nation (is, for example, the welfare of inhabitants always served by tobacco or gambling in a casino?) that are synthetically collated using the prices of these goods and services as co-efficient of weight.

Nationally adapted synthetic indicators are often utilised for a more representative assessment of welfare, which incorporate all the most significant spheres of life. For this purpose, the following questions must be answered in sequence:

1. How many thematic fields will be covered?
2. Which thematic fields will be included in the system?
3. How many indicators will represent each of the fields?
4. Exactly which indicators will be included?
5. With what weight co-efficient will they be included?
6. What a system of reference will be employed for the combined assessment (regional comparison, comparison with similar states (in terms of development), comparison with past events or forecast scenarios etc.)?

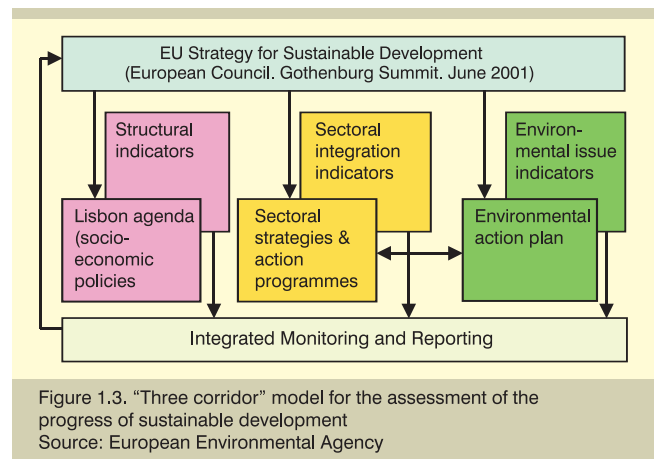
It is important that each nation answers these questions, solely taking into account the natural and geo-political conditions that are characteristic of the relevant social, cultural and political development context. These conditions and their context must be analysed, setting national sustainable development goals and priorities. For the time being, various world countries and groups of international organisations have not crowned themselves with significant successes in this area, therefore in Latvia too, this approach has been researched, but has not been applied as of yet.

Therefore the sustainable development indicator system or synthetic indicator(s) for each country will be an individual nature. In the practical application of the individual indicators, internationally accepted methodology should be used as a guide, but as to precisely which indicators and in what combination to utilise them for the requirements of the sustainable development programmes - is a matter for each individual country to decide.

However, as is well known, a system is not the whole of its parts. Its additional dimensions that do not describe state development as representative of the outlook for individual sectors of the economy, but rather as that characterising signs of change for the whole system (the State), incorporates structural indicators - adding the third indicator aggregate to the model. Sometimes, in a simplified model, this third aggregate is linked to a social dimension. This approach is depicted in the "three corridor" model (Figure 1.3.).

In any discussion regarding integration process of the economy, environment and social issues, three more vital things need to be emphasised, without the knowledge which and management of which, the integration process or sustainable development would only be an empty shell:

1. **Strategic plans and programmes** of industries and sectors, highlighting the way in which environmental issues are integrated into them; whether corresponding action plans have been developed with a set time and



resource plan (a new approach in the development of State policy was introduced by the Cabinet of Ministers on September 9, 2001 when it accepted "Policy planning guidelines", in accordance with which, the State must carry out policy reform and revise each of the more than 450 conceptual documents in accordance with State priorities).

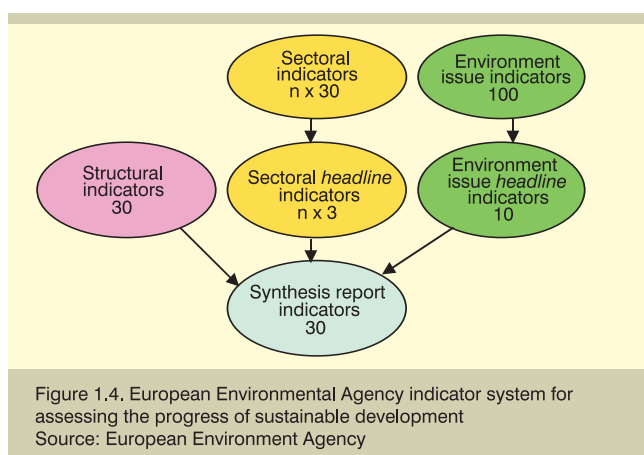
2. **The instruments of environmental policy** that are particularly applied within the sector or the identity of policy instruments that are in general use and which work efficiently and on a broad scale.
3. The most significant environmental protection (or those promoting it) **projects**.

Environmental policy integration instruments, described within the time and space permitted by this report include the following:

- restrictions on activity;
- licensing, permit regimes;
- emission and ambient quality standards;
- trade restrictions and bans;
- environmental impact assessment procedures;
- economic instruments (environmental taxes, general taxes, which have a positive impact on the environment and economy of resources, subsidies that stimulate environmentally friendly activity);
- market orientated economic instruments (transferable pollution permits);
- withdrawal of subsidies that are unfavourable to the environment;
- responsibility for damage to the environment;
- institutional regulatory reforms;
- marketing measures that influence demand;
- voluntary measures (eco-certificates, voluntary waste packaging management programmes);
- consumer rights guarantees;
- product labelling (eco-labelling, warning labelling);
- eco-audit, environmental management (EMAS, ISO 14 001) systems;

- environmental accounting and reporting systems;
- life cycle analysis;
- public information and education;
- awards and recognition for environmentally friendly practice/ achievements.

For complicated, multi-dimensional policy the indicator system also acquires many facets. Retaining the environmental problem as the leading problem or by linking it to both equivalents (economic and social), the system is added to by industry of sectoral indicators, establishing mutual integration (at policy level - environmental issues' integration sector policy, but at the indicator level - eco-efficiency and energy-intensity assessment, environmental profile analysis). The logical scheme of the sustainable development indicator system furnished by the European Environmental Agency is depicted in figure 1.4. "Latvia's sustainable development indicator report 2003" is constructed along similar lines.



The data shown in this report concern a longer period in order to identify trends more effectively - the time data herein is predominately from the years 1995 to 2001, not including the year 2002. As it is a sustainable development indicators` report, the projections in the near future are shown where possible. The legislative acts mentioned in this report have been adopted during the last year, but essential ones approved in previous years are also referred to along with the latest amendments.

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