GUIDELINES FOR THE INTEGRATION OF ENVIRONMENTAL BALANCE WITH ENVIRONMENTAL MANAGEMENT SYSTEM

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Contents of these guidelines result from activities of Administrations that participate to the Life IDEMS Project, through the involvement of the following people:

This document can be downloaded at **www.idems.it**

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1 Introduction

1.1 Why Integrated Management Systems

The European level

Over a long and difficult history, the departments and sectors of Local Governments have been isolated in their initiatives and dispersed to many offices. Today there is no alternative but to negotiate solutions to cultural clashes, different interests and needs. Still the latest debates highlight an underlying tension between different practices and cultures. "Better to live well alone rather than going through a wrenching process of opening and re-opening debates".

Nevertheless, one of the ways forward is the model of the **integrated management system** as not just a worthwhile aspiration but as the only way of effectively implementing local sustainability.

The need for an integrated approach is coming from various European Strategies.

In particular, the overarching policy document directing the path towards the sustainable development of the European Union is the **Renewed EU Sustainable Development Strategy** (Council of the European Union, Doc. 10117/06, 15-16 June 2006). The objective behind the strategy is to "identify and develop actions to enable the EU to achieve continuous improvement of quality of life both for current and for future generations. This goal is accomplished through the creation of sustainable communities able to manage and use resources efficiently and to tap the ecological and social innovation potential of the economy, ensuring prosperity, environmental protection and social cohesion".
Furthermore, the process of the sustainability management at the local level is addressing solutions in response to the Lisbon Strategy (Doc. 7775/06, 24 March 2006). It can be instrumental in providing inputs to ensure sustainable development and social inclusion, which will themselves drive economic growth.

There is a clear linkage between the EU Sustainable Development Strategy and the Lisbon Strategy for growth and jobs. The EU SDS shows that interdependence. "The SDS is primarily concerned with quality of life, intra- and inter-generational equity and coherence between all policy areas, including external aspects. It recognises the role of economic development in facilitating the transition to a more sustainable society. The Lisbon Strategy makes an essential contribution to the overarching objective of sustainable development focusing primarily on actions and measures aimed at increasing competitiveness and economic growth and enhancing job creation". Furthermore, it concludes "The EU SDS forms the overall framework within which the Lisbon Strategy, with its renewed focus on growth and jobs, provides the motor of a more dynamic economy. These two strategies recognise that economic, social and environmental objectives can reinforce each other, and they should therefore advance together."

The re-launched Lisbon Strategy for Jobs and Growth seconds the EU Sustainability Strategy from an economic perspective: "Drawing on lessons learnt from five years of implementing the Lisbon Strategy, the European Council in March 2005 decided on a fundamental re-launch. It agreed to refocus priorities on jobs and growth coherent with the Sustainable Development Strategy.

"Common Actions for Growth and Employment: The Community Lisbon Programme", (Communication from the Commission to the Council and the European Parliament, Brussels, 20.7.2005 COM (2005) 330 final) recognizes that "the challenges facing Europe's society, economy and environment are surmountable" and "if managed well they can be turned into new opportunities for Europe to grow and create more jobs". The Lisbon re-launch recognizes the importance of "the overhaul of its governance structure to define more clearly the respective responsibilities at the national and the Community level in order to better match tasks and competences."

The paper addresses the sustainability management aspects and Points the initiatives to be taken towards the implementation process. The Community Lisbon Programme emphasizes that is the Community dimension that adds the essential value. This is because the success of the Lisbon Strategy is highly dependent on the determination of the Member States to introduce the necessary structural reforms.

"Indeed, maximum synergies and efficiency can only be achieved if national reform measures are complemented with action at the Community level."

The local level

The integrated vision has been taking place at the same time as the evolution of the Aalborg process The Aalborg Commitments were adopted by delegates to the June 2004 Aalborg+10 Conference and have been signed by hundreds of Local Governments. They support European Local Governments in their implementation of the Aalborg Charter agreed at the 1994 Aalborg Conference and set important policy guidelines for local sustainability. They are regarded as voluntary commitments and describe ten fields of action (see figure) and 50 key activities and concrete actions for local sustainable development.

In which fields can we improve? **The 10 Aalborg Commitments**
1) Governance
2) Local management towards sustainability
3) Natural common goods
4) Responsible consumption and lifestyle choices
5) Planning and design
6) Better mobility, less traffic
7) Local action for health
8) Vibrant and local sustainable economy
9) Social equity and justice
10) Local to global

Aalborg Commitment Implementation Process	Time schedule	The Sustainability Cycle Product
Baseline Review We agree to produce an integrated Aalborg Commitments baseline review as a starting Point for our target setting process within 12 months following the date of our signature. This review will include a policy context, refer to existing political commitments and describe current challenges.	Within 12 months after signature	**Sustainability Report**
Target Setting We agree to enter into a local participatory target setting process that incorporates existing Local Agenda 21 or other local sustainability action planning and takes into consideration the results of the local baseline review and to prioritise our tasks, aiming to address the ten Commitments. We agree to set individual local targets within 24 months following the date of our signature, and to set time-frames related to the targets that are suitable to demonstrate progress on our Commitments.	Within 24 months after signature	**Sustainability Targets**
Political Commitment	Within 24 months after signature	**Council Approval**
Implementation & monitoring We agree to make a regular Aalborg Commitments monitoring review of our achievements available to our citizens. We agree to regularly provide information on our targets and our progress to the European Sustainable Cities & Towns Campaign and, through this co-operation, to review progress and learn from each other.	1st Monitoring review by 2010	**Sustainability Programme**
Assessment & Reporting	Subsequent monitoring reviews scheduled in 5 year cycle	**Assessment Report**

1.2 The Sustainability Cycle

The implementation of the sustainability management, as envisaged at the European policy making level, creates various challenges for national and local decision-makers. It requires efficient tools that will enable the actual translation of the numerous strategies and programs from the European and national levels into the actions and results carried out by the governments at the local level.

Therefore, numerous EU projects have been launched in order to seek and deliver tools, instruments and methodologies to assist implementation of policies. Synergies are sought to provide a full and complementary spectrum of tools that will enhance delivery of the sustainable development.

The existing and future planned actions offer a specific framework or Sustainability Cycle (see figure), which assists Local Governments in moving into a target setting process that includes local stakeholders and existing Local Agenda 21 or other sustainability plans. Within this process, an Aalborg Commitments **baseline review** will be prepared. On that basis, the signing Local Government will then **discuss, agree, set and ratify individual local targets**. The timeframes related to these targets provide for a **future monitoring review and assessment** of the process achieved.

Stakeholders will only participate in a local target-setting process if they trust that the local government will manage the process professionally, and that the results will find their way into political decision-making. Furthermore, if targets need continuous updating as local framework conditions and societal consensus change, a cyclical organisation of local sustainability management is needed. Figure represents the "Sustainability Cycle"

The model for integrated local sustainability management will link existing management tools and instruments together with participatory processes like Local Agenda 21, into a cyclical procedure of target-setting, implementation and assessment.

The "Sustainability Cycle" will be the central approach for local governments when implementing their tools. It consists of a five-step cycle, which, once established, cities will undergo on a regular basis, just like for example the local budget planning process - moving from modest improvements to more and more ambitious targets over time.

Setting participatory targets constitutes a challenge to urban governance. It is, however, a challenge worth facing - while being an exercise of identifying the highest possible current consensus among civil society, target-setting is at the same time part of the ongoing change of societal consensus towards more sustainable local practices!

Local governments need to facilitate this process pro-actively, and communicate its outcomes - both the
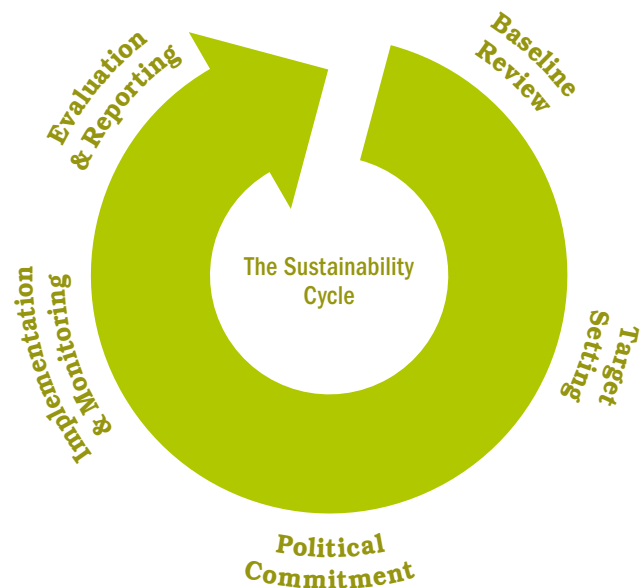
targets agreed and the progress made towards their achievement later - widely to all citizens. By constantly keeping in touch with civil society, targets that seem very ambitious today may become normal in only one year, and targets that seem impossible to agree on today may be the ambition of local stakeholders in three years. As societal consensus changes over time, the targets are updated on a regular basis.

The renewed European Sustainable Development Strategy recognizes the importance of the role of the Aalborg Process "in delivering sustainable development and building up social capital". The document states: "It is the overall aim to build sustainable communities in urban and rural areas where citizens live and work and jointly create a high quality of life. Approaches like Local Agenda 21 and other processes with broad public participation must be further strengthened and promoted. Municipalities, cities and towns should be invited to sign and implement the Aalborg Commitments."

At an implementation level, the Council of the European Union emphasises the **Thematic Strategy on the Urban Environment** (Document 11070/06, 29 June 2006) as a policy instrument enabling the implementation of the European Sustainable Development Strategy. In particular, the Council welcomes "the focus on integrated environmental management in the Thematic Strategy and the approach to highlighting the importance of public participation in decision-making and the role that existing voluntary initiatives can play". Consequently, the Council "invites the Commission to provide support and impetus for public participation, in particular by actively facilitating and promoting Local Agenda 21 and the Aalborg Commitments" and calls on the European Commission, the Members States and cities to promote and implement integrated environmental management.

1.3 Towards a territorial agenda

The **Leipzig Charter on Sustainable European Cities** (draft as at 28 November 2006) is the key policy document of the German Presidency in the field of urban development policy.

It declares "an integrated urban development policy is a key pre-requisite for implementing the European Sustainable Development Strategy". Having recognized and admitted that for the sake of sustainable development of the urban Europe, the economic, social and environmental aspects have to be considered simultaneously and equally. The document recommends "greater use be made of integrated urban development policy as an instrument and, in order to be able to do so, the appropriate framework for this (should) be established on a national and European level." Further, it recommends "that the European cites consider developing an integrated urban development concept for the city as a whole in every case where this may seem appropriate".

The "Road" towards the sustainability has been well strengthened and mapped, and is the mean that will enable reaching the purpose, that is now missing. Numerous EU projects together with IDEMS, such as Managing Urban Europe-25 (MUE-25), ENVIPLANS, ACTOR, and networks and initiatives aim to design and develop "an integrated management system that will enable European cities to address all dimensions of sustainability in their actions", as outlined in the overarching sustainability Decalogue for local authorities, i.e. the Aalborg Commitments.

The policy backbone of these projects is the overarching renewed Sustainable Development Policy in conjunction with the Lisbon Strategy, the Thematic Strategy on the Urban Environment and the Aalborg Commitments. They also aim at increasing the capacity of the urban Europe to address the EU Climate change policy. Importantly, the final products also meet the recommendation of the Leipzig Charter on Sustainable

European Cities (draft as at 28 November 2006) on "greater use (to) be made of integrated urban development policy as an instrument". It addresses the recommendation for the European cites to "consider developing an integrated urban development concept for the city as a whole in every case where this may seem appropriate".

Therefore, the integrated management approach plays the role of a bridge between policies and actions, which will decrease the gap between vision and implementation. The model will provide national decision-makers with a methodology to facilitate the fulfilment of the Member States obligations towards the EU policy.

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2.1 An overall view on the three environmental management systems

This chapter wants to offer a panoramic view of the environmental management systems with reference to the IDEMS project and to the context they are acting in. There are three main management systems.

First, the CLEAR project (City and Local Environmental Accounting and Reporting) that points toward the implementation and approval of the Environmental balance sheet of 18 local administrations together with the traditional financial and programming tools. The environmental accounting process is focused on the "accounting" procedure that takes into consideration the environmental data collecting and managing and the "accountability" procedure that outlines responsibility and roles in order to clear the relationships between decisions, activities and outcomes (indexes) control parameters.

The Environmental Balance-Sheet approval increases the transparency of the local administrations action, making explicit the environmental content of the various policies and monitoring the results based on either the competencies or the priorities of the various Governmental circles.
The operative process includes defining the local administration policies, identifying and measuring the monetary and physic indexes, defining a coherent procedure for collecting the information and communicating the achieved results (reporting). Furthermore, stakeholders' implication in defining and quantifying the monetary and physic indexes is foreseen. The process ends by redefining the policies based on the achieved results.

The EMAS scheme (Eco-Management and Audit Scheme), promoted by the European Commission; defines the methods of managing the environmental impacts and the aspects related to the organisations' activities in order to obtain the official recognition in the form of a register opened to the general public. The organisation taking part to EMAS adopts an environmental management system based on the Plan-Do-Check-Act Cycle (Plan-Do-Check-Act, PDCA) known as the Deming Cycle, based on the continuous improvement concept. The present EMAS scheme (defined by the 761/2001/CE Regulation) establishes the interconnections with the other international standard, ISO 14001, while acquiring its requirements. The reference scheme establishes a series of logical steps based on PDCA Cycle.

The third system is the *eco*BUDGET, an environmental management *system particularly* developed by the ICLEI *for the local administrations* with the purpose of programming, monitoring and relating the use of the municipal territory's natural resources. With *eco*BUDGET the local administrations expose to the public a tangible result of their sustainability oriented policy.

*eco*BUDGET applies financial balance principles and procedures to the natural resources management with no attempt to assign monetary values to the environment. Unlike the other environmental management systems, *eco*BUDGET deals with the management of natural resources *inside the whole territory and for the whole community of citizens*.
The system bases on the physical description of the natural resources use and consumption and consists of nine steps. The main characteristic of the *eco*BUDGET is to establish long-term and relatively short-term (yearly) *quantitative tasks* that have to be ratified by the City Council in order to define clear directions for the local environmental policy.

The correct reading of the following contents needs an introductory explanation. The substantial difference between environmental management systems on one hand and environmental accounting and budgeting systems on the other consists in the existence or not of a specific regulating reference. In the case of management systems, reference is to a particular standard (EMAS/ISO 14001) and therefore to precise "requirements" that have to be accomplished in order to comply with the standards ("what has to

be done"). *eco*BUDGET and CLEAR come up instead as applied methodologies ("what can be done") having different, reference standards and the task of practical application of the environmental accounting and budgeting (non standardised) principles.

2.2 CLEAR (City and Local Environmental Accounting and Reporting)

The environmental accounting

Environmental accounting stands for all the systems that allow detecting, organising, managing and communicating environmental information and data, these last ones expressed in monetary and physic units. The idiom "environmental accounting" indicates the reorganizing of the accounting systems by including new cost categories and reclassifying of traditional categories as to offer trustworthy and useful information for the control, management and communication activities. It should be able to offer to the public administration the necessary information for pointing out the environmental critical situations and for the efficiency control of the carried out policy.

The environmental accounting is part of an internationally accepted set of principles. The 1992 Rio de Janeiro UN Conference on the environment put a milestone by approving the 21 Agenda for the sustainable development, stipulating –among actions to be taken – the environmental accounting practice in all countries.

The European Commission has many times underlined in the V and VI Action Program for the environment, the importance of adopting environmental accounting instruments at all levels of administration, to integrate the information contained in the traditional economical-financial programming and balance documents and thus adequately support the public decision process. On March the 2nd, European Council Recommendation states the following: "The adoption of an environmental accounting system at all levels of the government would allow the political decision makers to report to the administered communities on the environmental results and carried out policies, based on trustworthy data and constantly updated information on the environmental state, to include the "environment" variable in the public decision procedure at all governmental levels and finally to increase the transparency on the results of the public bodies policies on the environment".

Initially, the environmental accounting functions were:
1. Measuring and evaluating the state and the variations of the natural environment and of the anthropic activities impacts on it;
2. Accounting and evaluating the monetary and financial fluxes referred to the natural common goods use and to the man-environment interaction.

The first methodological profile has brought up physic accounts expressed in physic nature measuring units; the second methodological profile regards the monetary accounts.

The local application of the environmental accounting and environmental balance has out-spotted other two functions:
1. The information and statistic one;
2. The governmental one, connecting the data, physic and monetary indexes "account" to the environmental policies formulation, programming and control (the "reporting" of the results achieved).

The CLEAR method

CLEAR (City and Local Environmental Accounting and Reporting) is nowadays the most diffused environmental accounting system specific for the local administrations in Italy. It was developed beginning with 2001 through a Life project by the Ferrara City Hall and other 17 local authorities. It is a method

thought for the local public administrations and deciding authorities in order to get environmental politics quantifiable and evaluate their impacts, efficiency and results. It is a structured method defining the accounting principles and guaranteeing the environmental balance development, contents, and structure. It stipulates the annual environmental balance (estimated and final) based on a political- institutional procedure aligned to the ordinary balance sheet.

The method is based on the environmental data collecting and management "accounting" (counting and accounting) conceptual evolution into "accountability" (reporting the accounts), that indicates the putting up of a responsibility system for clarifying the existing relationships between decisions, activities and control parameters of the outcomes (indexes).

The environmental balance is structurally based on the legal competencies of the authority and contains the pursued strategic tasks and environmental politics to which physic indexes (Physic accounts) and economic ones (Environmental expenses) are associated in order to evaluate the proceeding of the activities put into practice.

The process is developing according to the following steps:
- **Defining the authority's environmental politics**. Starting from analysing the environmental politics, programs and tasks explanatory documentation;
- **Developing the accounting system**. Identifying the fields for reporting, defining the measurement and control parameters (physical and monetary indexes) for the policies' effects assessment; gathering of indexes values by installing systematic gathering procedure of relevant information;
- **Reporting**. Communicating the authority achievements of tasks through the report release, that is a synthesis of the environmental accounting system (Final environmental balance).

The involving of the stakeholders is foreseen all along the process so that the system might include their expectations and the accounting system might be shared. The process's circle closes with redefining the policies based on the outcomes and the authority's performance (estimated environmental balance).

The reference standards

The CLEAR method was defined based on some internationally accepted standards and methodologies. The main reference points regard the implementation process (AA1000), the reporting (GRI) and the environmental expense (SERIEE-EPEA). The CLEAR method has reprocessed these methodologies principles and criteria and adapted them to the needs of the local authorities' environmental policy management and reporting.

The AccountAbility 1000[1] (AA1000) standard introduced by the International Council of the Institute of Social and Ethical Accountability in 1999 and updated in 2002 defines the principles and the characteristics of a social and of an ethical proceedings report, control and reporting.

The stated principles are meant for defining and managing an organisation's social and ethical proceedings report, control and reporting but can also be used for evaluating the process quality.

At the base of the whole system stands the principle of inclusion that states that the stakeholders' expectations and needs should be took into consideration at all levels of the social and ethical proceedings report, control and reporting system. A full inclusion needs to take into consideration the stakeholders that cannot express their own opinion, like the future generations and the environment.

The others principles defined by the AA1000 standard can be subdivided in three groups:
1. *Purpose and nature of the monitoring, control and reporting process*
2. *Value, credibility and accessibility of the process and the given information*
3. *Management of the process by each regime*

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(1) See "AccountAbility 1000 Framework – Standard, guidelines and professional qualification", Institute of Social ed Ethical Accountability, 1999, 2002.

The AA1000 model divides the monitoring, control and reporting process into the following phases:
- Planning
- Monitoring
- Control and reporting
- Integration
- Stakeholders engagement.

Since it is a process standard, AA1000 does not define the document's contents, leaving a large freedom of choice to the individual organizations.

The Global Reporting Initiative [2] (GRI) is a multi-stakeholder international process that aims at developing and diffusing the guidelines for creating sustainability balance sheets. The guidelines regard organizations governmental, non-governmental, companies) that want to report the economical, environmental and social aspects of their activity, products and services. In particular, they:
- Present the balance-sheets' basic principles and specific content in order to guide their preparation;
- Assist the organizations in presenting their economic, environmental and social performance in a balance and reasonable way;
- Promote the sustainability balance-sheets comparison, still taking into account the practical aspects related to information diffusion between different organizations;
- Support the benchmarking and the performance sustainability's appreciation with regard to codes, standards and voluntary initiatives;
- Are stakeholders' engagements facilitating instruments.

The guidelines published in 2002 were mainly developed for companies, but other organizations like governmental agencies and no-profit organizations can make use of them.

A supplement for the public administration was recently released. Its purpose is to fill the gap in the public domain reporting instruments and give a significant contribution to the internationally emerging sustainability reporting system.

Eurostat, the European Statistics Institute has defined the Seriee system (Système Européen de Rassemblement de la Information Economique sur l'Environnement) within which EPEA (Environmental Protection Expenditure Account), a specific environmental protection expense "satellite" account, was encoded. EPEA is the European satellite account of the environmental protection expense targeted for registering the economical transactions concluded by the whole of the economical operators and regarding the environmental protection function.

The established methodology for setting the items regarding Public Administration's expense for environmental protection is based on the analysis of expense basic units (expense items) for Final balances of various public authorities and their classification by a shared scheme (CEPA).

A second satellite account (RUMEA) for the use and management of natural resources is now being defined.

The legislation's evolution in Italy

During the last years, in Italy were presented some legislative initiatives both at a regional and national level. In September 2007, the Italian government has approved the Delegated Law Draft for introducing the environmental accounting and balance sheet in all public entities. While this manual is written, the Government's legislative draft is about to be discussed in Parliament.

The Italian government's proposal is that of an environmental accounting system with the following components:

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(2) See "Sustainability Reporting Guidelines" released by Global Reporting Initiative.

- Estimate environmental balance sheet, exposing the choices the administration made for the next administration period, choices regarding both the environmental sustainability of their own policies and the environmental accounting results that stand at these policies' foundation;
- Environmental reporting, outlining the previous administration's environmental policies results and comparing them with the estimate environmental balance sheet;
- Environmental accounts, thought for preparing the environmental budget, representing the whole of the accounts and the physical and monetary indexes created and organised so to foster survey and assessment of the environmental and related economical and social phenomena.

The Government has also included in the State's budget a (still experimental for the moment) section regarding the environmental budget.

In 2006, the Italian Agency for Environmental Protection (APAT) has created a support technical round-table for development of environmental balance systems inside Italian Local Entities. On the occasion, some experiments led to some environmental budgets creation, as it is the case of the City of Venice.

2.3 EMAS

The European Union environmental management system

The EMAS scheme (Eco-Management and Audit Scheme) promoted by the European Commission defines the ways of managing the activity's environmental aspects and impacts that any organization can voluntarily self-implement in order to obtain an official recognition from the competent authority, made public by a specific register. The management methods the EMAS requirements outline request for the elaboration of an Environmental Management System (in its common acceptance) based on the Deming Cycle functioning (Plan-Do-Check-Act, PDCA) and on the continuous improvement concept. As such, they replay a management cycle adopted by other standards, among which the ISO 14001. The present day EMAS scheme (defined by the 761/2001/CE Regulation) clarifies the existing relationships with the other international standard regarding an organization's environmental management system, ISO 14001 by fully including its requirements for a management system[3]. The two standards are therefore identical from an organizational point of view. The reference scheme has a logically ordered sequence of elements based on the PDCA Cycle (that is: planning, acting and functioning, control and corrective actions, managers' re-examination):
- Planning: stipulates the layout of an environmental policy, individuating and evaluating the environmental critical points in the organization's activity, individuating the priorities for acting towards a continuous improvement, defining the tasks and results to be obtained as well as the environmental program layout, assuming as basic pre-requirement the respect and monitoring of the compliance to the rules and regulations.
- Acting and functioning: stipulates putting into act and maintaining a series of organizational actions for defining the environmental management roles and responsibilities, the personnel's engagement and training, the internal and external communication, the documentation management, the operational control and the emergencies management.
- Controls and corrective actions: stipulates specific measurement methods, monitoring, and registration of the environmental performances, doing corrective, prevention actions, and internal controls.
- Re-examination: stipulates a general re-examination of the management (political and/or technical for public entities) in order to evaluate the system's efficiency and functioning and to direct the new management cycle (PDCA).

(3) The new regulation 196/2006 amended 761/2001 regulation to the new ISO 14001 (UNI 14001:2004).

In support of the whole above resumed cycle, a communication and interaction process with the exterior must be enabled in accordance with the EMAS task of promoting the organization opening towards the exterior (public and stakeholders). As part of this process, the elaboration of an Environmental Declaration, a document resuming the tasks, implemented methods and environmental outcomes, represents an instrument of communication and reporting.

The 761/2001/CE regulation describing the EMAS system functioning scheme and establishing the general and specific conditions valid for any type of organization wanting to implement and maintain a complying Environmental Management System represents still nowadays the main regulating reference. Subsequent regulating documents that intend to specify methods of putting into act and applying EMAS relate to it and give indications on specific aspects and elements:

- The 681/2001/CE European Commission's Decision from the 7 Sept. 2001 "Directions for putting into act the 761/2001 Reg." (EMAS) gives indications on the types of organizations case sensitive to registration according to EMAS, on the timing of the verifications, validations and audit, on the use of the EMAS logo. The main element related to the IDEMS project tasks is represented by the specific indications regarding the EMAS application on local authorities, identified as case sensitive to registration.
- The 680/2001/CE Commission's Recommendation from the 7 September 2001 "Directions for putting into act the 761/2001 Reg." (EMAS) makes explicit the indications for the Environmental Declaration drawing up, for the employees' involvement, the environmental aspects differentiation and assessment, the third parties verifying of small and micro companies.
- The 2003/532/CE Commission Recommendation "Directions on the choice and use of the environmental performance indexes" individuates the general criteria for building up a system of indexes meant to monitor and communicate the environmental performances of the organization according to the EMAS objectives.

The assembly of the above mentioned documents represents the reference regulating panorama that defines the requirements and directions for application of EMAS as a standard scheme for the organizations' environmental management.

Evolution of the instrument

EMAS appears at the beginning of the '90s following the 1836/93/CE Regulation release. It represents the environmental policy instrument used by the European Commission to propose and spread the companies adhesion to an environmental qualification voluntary approach, considered as more advanced and potentially more efficient compared to the traditional regulating approach (the "command and control" model).

The 1836/93 Regulation proposes a certifying scheme for the environmental aspects and impacts management applied to an industrial production site. As stipulated by the regulation itself, the EMAS scheme undergoes over the years a verifying process and become consolidated with the release of the subsequent 761/2001 Regulation (EMAS II). The EMAS II scheme is on one side subject to the modifications suggested by the instrument's previously obtained success (and thus of the EMAS as an environmental policy evolution opportunities) and on the other hand of the difficulties in spreading the previous encountered (for example in what regards the small and medium companies). Among the newly introduced features, there is the instrument's versatile applicability to all types of organizations and the field of interest enlargement to the so-called "indirect aspects". Such new features suggest **the possibility of applying the instrument to the Local Entities** too and allow implementation into them while assuring the cohesion between the role and the competencies of the Authority and the instrument's force.

Even if being already the potentially right one to be applied to a local Authority, the development of an Environmental Management System based on the EMAS EU Regulation might appear even more helpful if it could manage to emboss some local public Entities peculiar features and potentials. As a matter of fact the ISO 14001 and EMAS environmental certifications come up actually for the companies' use while there is no doubt some principles might be usefully improved and detailed for the public administration "world" with highly differentiated elements, the least to mention being the existence of two distinct decisional levels: the political level and the technical one.

For the purpose and in view of the EU Regulation review phase, a document that needs specific modifications has been presented[4].

The EMAS II reviewing process conclusion that should be followed by the release of a new version (EMAS III) is foreseen for the year 2008.

2.4 *eco*BUDGET

*eco*BUDGET has a clear linkage to Agenda 21 by being a complement and not an alternative to the Local Agenda 21 process. By requiring the full leadership of the local administration, *eco*BUDGET cannot be used independently and autonomously in community-based, bottom-up initiatives.

As a management and controlling instrument, *eco*BUDGET can be used to clearly define environment quality targets and to balance the progress in the framework of a LA21 process.

The ecological budget

"If artificial resources – i.e. money- can be managed by budgets, why cannot we do the same with natural resources?"

This question stands at the foundation of the *eco*BUDGET, an Environmental Management System developed by ICLEI *especially for the public administrations*, for the programming, monitoring and relating the use of the natural resources on the municipal territory. With *eco*BUDGET, the local administrations present to the public a tangible result of their sustainability oriented policy.

*eco*BUDGET applies financial balance-sheet principles and procedures to the natural resources management but makes no attempt of assigning monetary values to the environment. Unlike other environmental management systems, *eco*BUDGETdeals with the management of the natural resources *inside the whole territory and the whole community of citizens.*

The system bases on the physical description of the natural resources use and consumption. The *eco*BUDGET main feature is to establish long-term and relatively short-term (yearly) quantitative tasks that the City Council has to ratify in order to define clear directions for the local environmental policy.

The system bases on nine steps underlined in the figure below and described as follows:

> The first step consists in assigning roles and responsibilities, in sketching an activities timing table, in re-examining the interactions with the legislative structure, the management directions, the existing tools and the environmental impacts. The local government decides how to involve the local stakeholders and the degree of participation to the process.

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(4) For the purpose, see the paragraph 5.4 of the present GL.

Then, the middle of the process (steps 3 and 4) defines the *eco*BUDGET pillars: the master budget, the report on the state of the environment and the sustainability analysis. The process is co-ordinated by the local administration and the priority environmental policies. These are described by a concise set of easily comprehensible indexes, each one highlighting long and short-term tangible tasks. The master budget's tasks come into act through the Council's deliberation. The master budget is then publicized. The administration has the obligation of implementing the politically compulsory tasks.

During the implementation phases (steps 5-6), the local committee decides on the measures for reaching the tasks, monitoring and measuring their effects and establishing the corrective actions in case the task is not reached. The interventions program can be connected with the local Ag21 Action Plan.

During the assessment phase (steps 7-9), the results of the local environmental performances are presented under the form of a balance-sheet report including simple tables. The politics and the citizens easily evaluate the yearly tasks fulfilment and the distance left to the long-term tasks. The internal audit evaluates the process and the outcomes by means of qualitative and quantitative criteria. Finally, the Council approves the budget balance. The public is informed on the local environmental policies results. The results give the start-up to a new cycle.
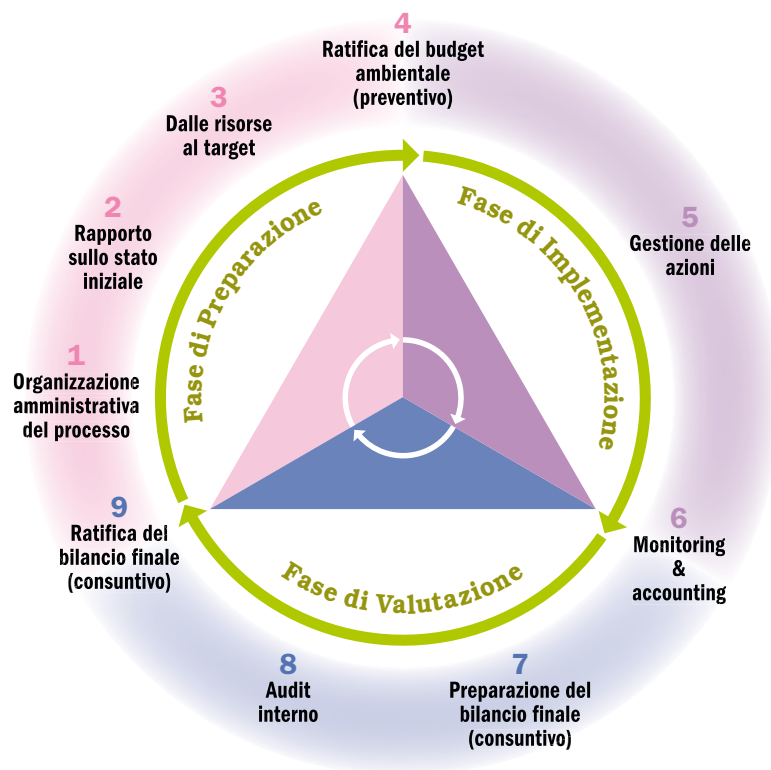
Environmental balance and Financial balance

Nevertheless, the main (and most antique) reference system is the **financial budget**, of which *eco*BUDGET is a conscious imitation. The concept of local environmental balance was specifically structured to adequate to the normal balance (financial) – whose procedures and Authorities were verified for assuring that they can offer a model for the natural resources balance. If the limited natural resources management would be given the attention and consideration the monetary resources is, the assigning of the issues to specialised areas and the role of the relative laws would become superfluous and a new public control instrument could be created - the environmental balance.

The principles of the environmental balance are now corresponding to those of the financial balance – the caution for balance principle corresponds to the precaution principle of the environmental policies, saving and economy correspond to the resources efficiency, the monetary compensation corresponds to the sustainability principle.

In the programming of the environmental balance like in the financial balance context, there might be equilibrium between the centralised politic accounting and the decentralised responsibilities. The environmental balance structurally requests a responsible central Authority, alike the financial responsible. In addition, each public departments and companies must have responsibilities for the balance.
The environmental budget follows a cyclic evolution in the same way as its correspondent: specification of a guideline balance, evolution of balance during the balance period and an annual report release.

Aalborg Chart

The evolution of the *eco*BUDGET was guided by the 1994 Aalborg Chart, pursuing the idea of developing the balance system for the natural resources aiming at a major political awareness and a better political decisional ability. *eco*BUDGET is the local governments' answer to this call.

In 1994 the European Cities Towards Sustainability Chart (the Aalborg Chart) was signed in Aalborg, Denmark with the aim of introducing the environmental balance as an integrating component of the local administrations governance:

"We, cities and villages, oblige to use the political and technical instruments and the available means for administrating the cities by the "ecosystem" approach". We will have the advantage of a wide choice of instruments, including those for collecting and processing the environmental data, for environmental programming; economical, regulating and for communication like directions, fees and taxes, and mechanisms for raising the awareness including the public involvement. We want to establish *new environmental accounting systems that allow the management of our natural resources as we do with the artificial ones, "the money"".*

The new public management

*eco*BUDGET includes also the potential of acting as a key for redefining the environmental programming instruments that often are far too many. This potential can be accomplished if the proposed environmental code will lead to harmonise those instruments, freeing them from the unnecessary weights, and to connect them to the resources specific use and to the *eco*BUDGET's quality environmental tasks.

This system supports the development of the Agenda 21 Local Action Plans and gives to the others management and planning instruments (ex. indexes, water management departmental plans, use of territory,

biodiversity, air quality, ISO/EMAS, AIA, etc…) a clear and motivated orienteering. Applying these instruments will thus lead to a harmonious instrumental concert and not to a "cacophonous orchestra".

Nowadays, environmental results are often included on the political agenda in an ad-hoc way. *eco*BUDGET, with its systematic reporting to the city council and periodic approval of its targets within the environmental master budget, is periodically confronting the city council's highest decisions with the sustainable development's environmental results. Therefore, a continuous and prolonged political consideration towards environmental protection is established. This leads to a more informed and responsible decision-making, set towards established and compulsory targets rather than to decisions took according to the fashion of the day

Unlike other instruments, *eco*BUDGET was right from the beginning meant to include the results regarding the whole territory of the cities. This stands along with the idea of political management that by definition does not limit to the Local Authorities, as it is instead the case of the organizations.

This approach develops through indexes and targets that reach the whole community.

Local 21 Agenda

The local administration Action Plan – the document conceived for a local 21 agenda – might not only lead to a coherent approach to the future development, to a priority list of targets and a list of actions and measures, but could ideally contain quantitative reports on the results and on the timing. Lately a great deal of time is spent discussing on the so-called sustainability indexes that allow monitoring the quantifiable outcome of the targets connected to the sustainable development. It seems logical *eco*BUDGET might transform this discussion into action becoming an instrument for the preparation, development, monitoring and management of the environmental issues on the local 21 Agenda. The relations between the local 21 Agenda and the *eco*BUDGET are based on three foundations:

1. The sustainable development – the general target of the processes on the 21 Agenda – is measurable and comprehensible through *eco*BUDGET
2. The *eco*BUDGET and local 21 Agenda current processes are complementary to each other
3. Because of its orientation towards the natural resources use, *eco*BUDGET offers a solution for the sustainable development, thus providing a support for the local 21 Agenda.

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Advanced organizations, public and private ones, realized that the economic balance, through the ordinary accountability, does not allow by itself to describe the complexity of their activities.

Values from the traditional accountability do not properly prove either what the organization (in our specific case the Administration) withdraws from the society or what it grants. This means that the organization produces *utilities* that not exclusively originates from its inside but from a broader context that is the social environment.

Main changes in the 90's:

- The institutional context, the administrative decentralization and the enforcement of autonomies strengthened the relations with the local territory;

- The crisis of representations makes to re-think of how to make politics (processes of policy making);

- Subsidiarity, externalization and new technologies can reduce the direct presence of the Administrations.

The use of an Environmental Balance in Public Administrations can be considered as a response to the lack of public reporting. Environmental Balance is an accountability system that responds to:

- **Deficit of transparency** in actions and in results of Public Administrations, that does not allow citizens to evaluate the performances for the achievement of institutional goals and for the mission of local authorities;

- **Deficit of elucidation** of goals, policies and strategies of Administrations, that although should be the starting point for defining aims and action programmes (editing of annual and long-term budgets), they often do not arise from a systematic and careful process of strategic planning and assessment of priorities;

- **Deficit of estimation of results**, more oriented to the proper survey of *accounting* than to the estimation of quality of services and evaluation of policies;

- **Deficit of communication** that does not make easily usable the available information and does not allow citizens to value programmes, efforts and results achieved from the authority.

- **Deficit of governance** at the different institutional levels. The fact that the evaluation of actions and of quality of Administrations almost exclusively relies on financial data drives government decisions to actions of control of expenditure but it also makes more problematic the capacity of government and the integration of public policies.

- **Deficit of legitimating and trust** of citizens and organizations in public institutions. If it is not clear *what it is for* and which social requirements a public administration can meet, it is possible that in the course of time social advantages of the administration are questioned, arising the need of alternative solutions.

Improving the level of **accountability** of an administration is the aim of upgrading and legitimating actions of public administrations.

The process of reporting is one of the methods to pursue this target, improving definition, evaluation and communication of actions and results of the administration.

Environmental balance is one of the forms, but not the only one, of the whole process of reporting. Like environmental management system, environmental balance is a voluntary tool. Voluntary means that

every administration can choose whether to adopt a management system and a reporting document. It also means that the administration is free to choose procedures to perform it, the periodicity, the content and the methods of achievement.

Its prerequisite is to be a process:
- *No longer a product: a punctual, unique moment in the story of an organization*
- *However, a process: a step within a continuum, a moment of an action that relate to intra- and extra-organizational dimensions*

As a product, environmental balance:
- Can be a communicative tool, oriented to the public;
- Can be supervised only by the communication department and sporadically by other departments;
- Can involve a specific moment of the year;
- Does not commit for the future;
- Outlines only the positive aspects;
- Can be conversational, it has a few indicators, often not commented;
- Has a very accurate layout.

As a process, environmental balance:
- Is a management tool;
- Is communicative, either intra- and extra- organization;
- Involves different departments;
- Is a continuous and annual procedure;
- Commits the organization for the future;
- Outlines both positive and negative sides of the strategy;
- Includes indicators, even the complex ones, that are commented and illustrated;
- Does not attach too much importance to the layout.

The created model bases on some concepts assignable to new public management. From the literature on the new public management were particularly considered the concepts of control and of performance measurement.

The main reason for having considered the peculiarities of the management systems and those connecting public administration policy and technical-administrative functions is the need of taking into account:

- The major adapting of the EMAS scheme to the public administration, especially the local one;
- The major adapting of the EMAS scheme and of the management and reporting systems in general, to the changes in process in the EELL.

Such target takes into account the critical factors related to the concept of control and of connection between policy and administration in the EELL[5]:

- Fast transforming of the community's questions and needs and their segmentation by the population's diversities;

- Multi-faceting and interdependence of the general issues: the community demand to the public authority for intervening on issues that can be faced only by putting together competences and actions that are traditionally departmental is increasing. It is the case of the urban security, the fight against social exclusion, the sustainable development, the quality of life and neighbourhood;

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(5) http://www.cantieripa.it/inside.asp?id=2273

- Uncertainty of the solutions and outcomes: the effects of many choices dissipate on very long time and therefore escape to short-term planning and control mechanisms. Besides that, sometimes is the case of measures taken based on potentially irreversible solutions outsourcing from technical hypothesis not exclusive of unforeseen effects;

- Diminishing of the political parties role in understanding the society's needs;

- Increasing the complexity of the decision-making processes. The multilevel character of the policy making (the role of the European union, of the State, of the regions, of the local ambient) implies the ability of both co-operating on the basis of short- and long-term targeted strategies and programmes and competing for a central positioning in various policy fields of priority;

- Increasing the role of private sectors in the implementation and realization of public policies. Since the public sector is playing a decisive role in guaranteeing proper conditions to companies and residents, and since the knowledge and the information are scattered inside society, the involvement of the private sector (companies, tertiary, social-economical partnership) is recognised as decisive for orienting the elaboration and carrying out of the public policies in various environments;

- The changes in the interest representation systems: the methods of interest groups of influencing the public policies direction are using more and more circuits outside the political representation and not only during the measures elaboration phase;

- Diminishing of the available resources and re-discussing of the role of the public sector: in certain countries, among which also Italy, the public administration is seen as far too expensive (because too large in terms of personnel and supported environments) and with performances not adequate to the Country's competitiveness demands. So especially in times of public financial crisis, positions asking for diminishing the public involvement and major outsourcing come up front.

For a long time, the debate on the processes and on the instruments connecting policy to administration and management to public administration's organizational behaviours was declined in terms of "control", as a basic idea implied by all planning mechanisms.

The model requires the policy's ability of autonomously obtaining through the parties' filters the information on people's questions. It also requires the ability of planning without ambiguities, certain simplicity in transforming the demands into services and thus in easily measurable targets, the leadership's ability of constantly monitoring the carrying out of the program and, a relatively stable environment, to modify the program only after a certain period. Even if it has shifted from preventive legitimacy controls to reflecting on the performance, most of the Italian debate on the internal control evolutions was and still is based on this model.

Nevertheless, in spite of proliferation of instruments and experiences, the situation is quite critical because of an excessive splitting into sectors, of a weak managing culture, the peculiarity of the Authorities with respect to the private sector (where many of the instruments are deriving from), the unease of the policy in making the targets explicit.

What does this mean? In his paper written for Formez[6], Luciano Hinna describes the evolution of the public administration role from the '70s onwards: from a regulating reference to service provider and policy maker.

(6) *Misurare per decidere*, L.Hinna (a cura di), il Rubettino, Milano, 2006

| 80's | **Culture of** Respect for the norm | Public Administration **bureaucratic** → | **Performance:** Control of legitimacy | Citizen as **subject** |

| 90's | **Service culture** | Public Administration as a **business** → | **Performance:** Efficiency, Saving, Quality | Citizen as **customer** |

| 2000 | **Culture of** Public Value | Public Administration as **network** Citizen | **Performance:** Result, Effects, Impact |
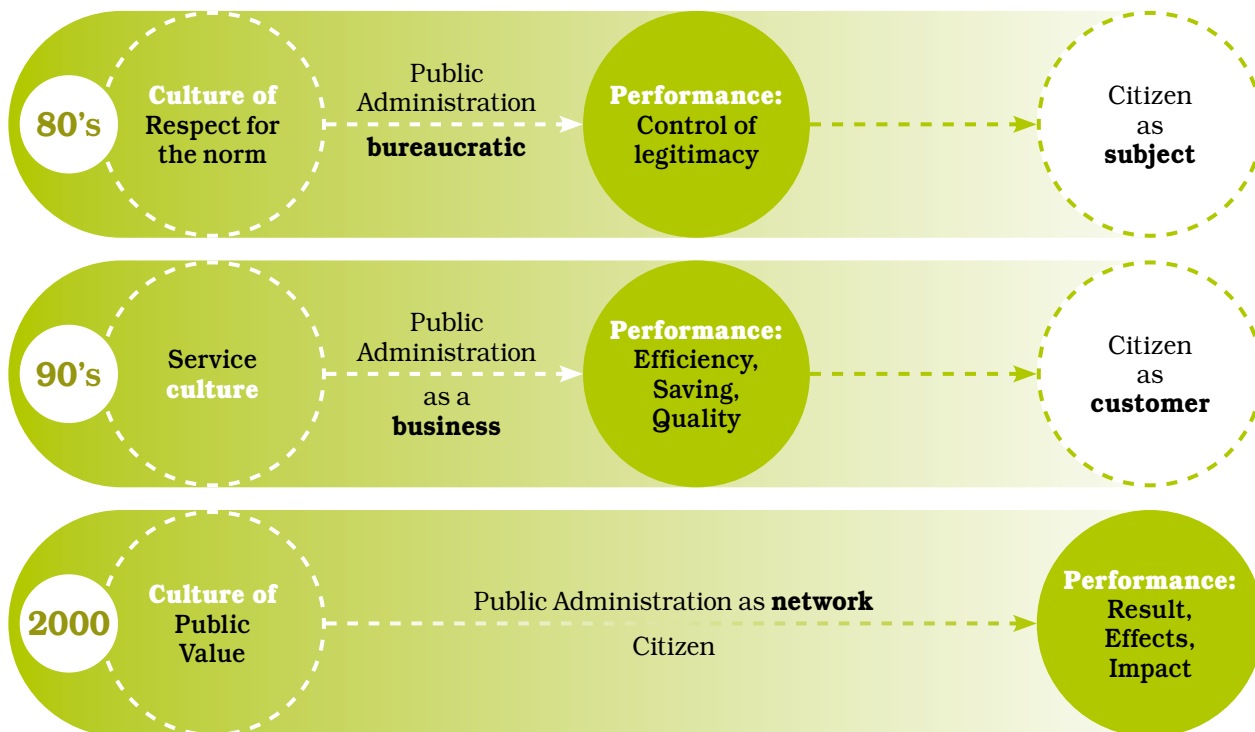
3.1 The IDEMS model: decisional levels, management and reporting processes

Stressing on the performance and on the strategic control systems has led to the introduction of accurate measuring systems for the activities and use of resources (management control), for the provided service's quality (example of customer satisfaction), for the outcomes for the society (for example the social balances) and for the organization's overall performance.
Yet, is quite shared the opinion that such activities, besides sometimes representing a dangerous diffusion of instruments, have had weak influences on the efficient public policies elaboration and carrying out abilities.

Besides that, the set up measuring activities are often limited by showing great attention during the preventive phase to expected targets and to assigned resources that is not followed by the same attention for the final assessment.
In order to solve these problems, recently there is a growing attention of the public sector towards the multidimensional measuring, which integrates the traditional economical-financial instrumentation with other elements.

The introduction of management systems oriented to environmental performance continuous improvement like EMAS and accountability and reporting systems like CLEAR and *eco*BUDGET, framed by such an evolutive system, requires individuating various levels of a decisional nature.
From the cited text, at least three decisional levels are drawn: the strategic level, the operative level and the organizational one.

The strategic level contains the interpretation of the general interest, the answer the policy intends giving to the citizens' needs and problems.

At this level, the measuring requires defining the so-called out come indexes (results and impacts). The strategic level also implies decisional processes of an inclusive nature based on the doers' negotiation and on defining of governance strategies agreed by stakeholders.

The operative level represents the level of translating the policies and strategies into reaching the desired results. This level regards the operative programs, the appropriation of the resources, the activity planning. Unlike the strategic level, the processes regarding the operative level take place mainly within the organization and provide measurements done with the programming and control instruments.

The organizational level represents the support to the previous two levels: the public administration's operative ability comes from the coherence between the resources meant for the public policies and the institutional targets. The organizational and systems level supports such function.

Levels of the Public Management
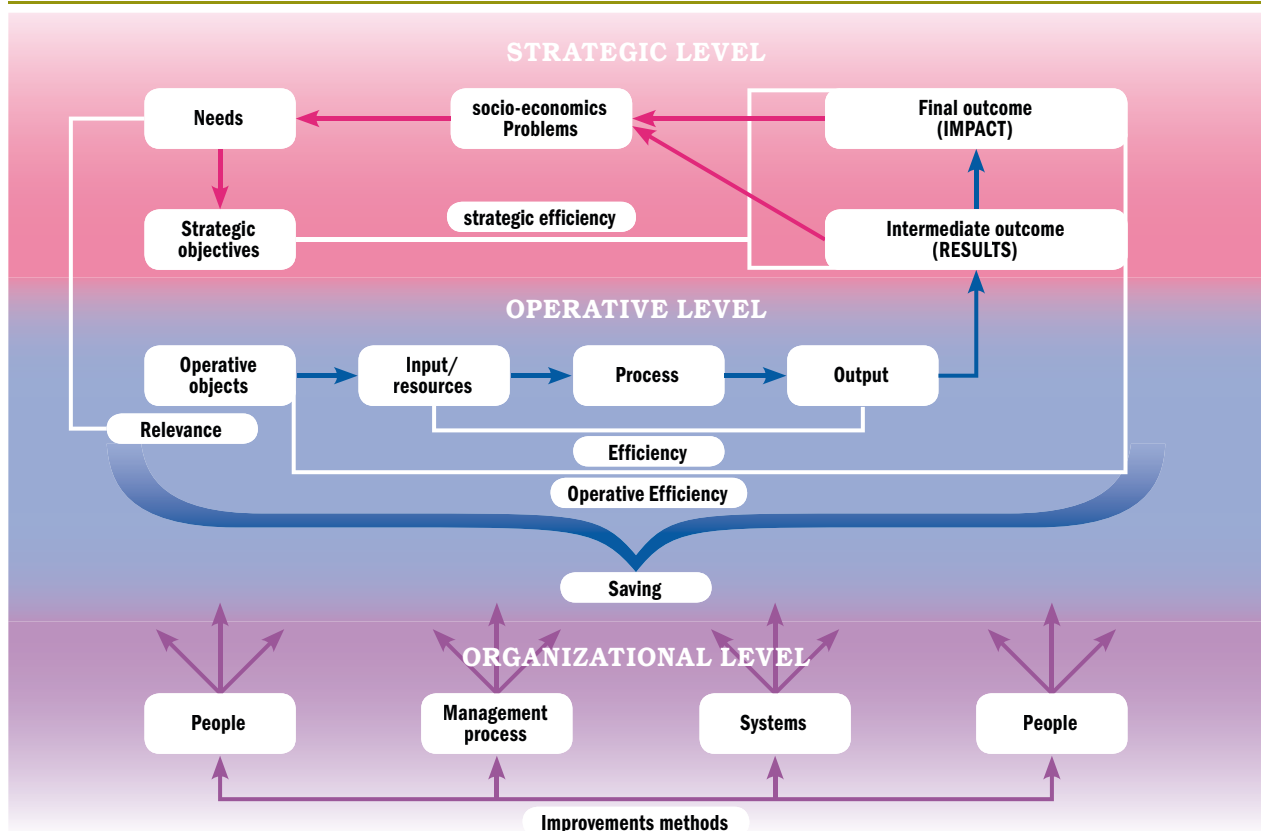
The IDEMS model approaches the integration of the three methodologies in view of coherence on the three identified levels.
The partners' experiences were the starting point for individuating the processes in need of methodological insights and adapting to the public administration.

Each analysis sub-process (namely each of the 11 Points) becomes an element on which applying operative and procedure improvements specific for the local public administration.

Nevertheless, all the 11 Points taken as a whole are placed on a structure considering their operative or strategic importance, but above all that of integration with the planning and strategic control process as well as with the governance process.

Summing up, **the 11 Points model** provides operative answers for adapting the environmental management systems to the public administration but in the mean time acts towards reinforcement and innovation of the organization's management ability in the logic of the "new public management".
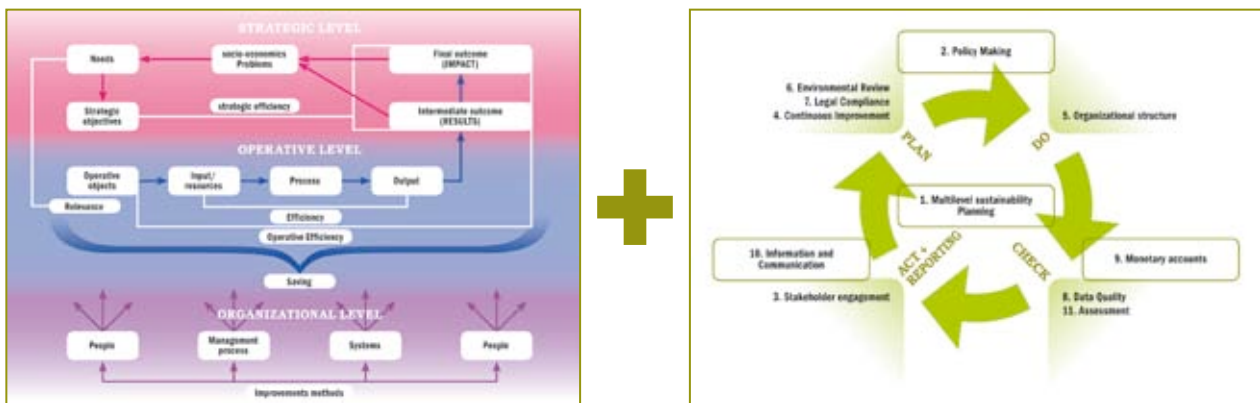
The model is the following:

Points 1, 2 and 3 were placed at the **strategic level** because they represent the closest sub-processes to the policy making of general interest. In particular, Point 3, stakeholder engagement, is here located because is meant as a process of governance.

Points 6, 7, 8, 9, 10 represent the **operative level,** that part of the systems managed within the organization, that is rich in procedures, schemes and supporting documents.

Point 5 corresponds to the **organizational level**, connecting the strategic and the operative levels. It specifically dedicates to the intra- organizational structure and training.

Points 4 and 11, concerning the continual improvement and assessment, encompass all three levels and represent two key processes to guarantee improvement of systems and environmental performances, through cyclic and continuous approach.

Although all points are of relevance for all levels, for simplification they are differently located according to their significance for that specific field. For example, stakeholder engagement has worthiness for the strategic performance (participation as process of support to decisions) as well as for the operative one (technical supply to guarantee the right for accessing information and spread of environmental budget and final balance). The same considerations concern Point 10.

Some indications for the model reading:

The placing of various sub-processes may vary in relation with the different organizational set-ups. What matters is the differentiation between a strategic level and another one rather functional. Besides that, distinction must be made between the process linked to institutional decisions (representative democracy), that of an informing nature (more managerial) and that of participative democracy.

Guidelines suggest how a simplification of processes can sometimes be necessary.
In order to do this, it is rather useful to advise the entities for the integrated application of the instruments at an operative level too (cf. chap. 5).

If an Authority applies EMAS, it may use the following elements to obtain the environmental balance:
- Political and institutional process (district council, committee). Operational methodologies implemented in EMAS can be exploited for the approval of environmental policies and for the sharing of the environmental programme.
- Initial environmental analysis: may be a reference in choosing indexes to insert in the balance.
- Organizational structure: usually is a reference for the accounting too, even if accounting requires a process involving meetings of the commissions and councils, planning and control direction and accountancy at the managerial level included.
- Environmental policy: may coincide with part of the policy explaining.
- Programme: may coincide with part of the estimate balance sheet.
- Environmental declaration: may be a reference for the estimate budget and final balance sheet.

Must instead be set up ex novo the following:
- The physical accounts plan (outcome in particular);
- The monetary accounting;
- The budget and final balance sheet.

If an Authority applies CLEAR or ecoBUDGET, then it must formalise all of the EMAS' changeable phases: from a formal point of view, nearly everything must be reviewed.

The accountability systems still render the system and its contents rather appropriate for an EELL in terms of:
- Environmental policy (with a stress on the elaboration of policies under an intersectorial perspective, therefore it takes into account both indirect and direct aspects);
- Initial data and indicators (in general, the environmental balance refers to the informative system of RSA);
- Organizational structure (commonly who adopts an Environmental Balance considers the establishment of an organizational group: it is not rare the presence of a District Council address, a responsible and an intersectorial group);
- Planning and control (the characteristic of accountability systems is the strong integration with the programming instruments. In many cases, such an integration is a modality provided for by the reporting systems and it is also a new approach to the programming of the Authority);
- Environmental declaration (the budget, in particular concerning the physical- and performance-indicators, is a particularly useful basis for elaborating the declaration).

It still has to be taken into account that the continuous improvement is not seen as a requirement by the accountability systems, unlike in the case of EMAS. CLEAR and ecoBUDGET provide a support instrument to the decision-makers so they may elaborate directing options in the view of the common prosperity and general interest as well as the deriving reports, but the performances may be also of a negative sign, in theory.

Therefore, it has to be underlined how the 11 Points are neither general principles nor textbook guidelines on how to apply EMAS, CLEAR, or ecoBUDGET (their manuals exist already). They are instead operative specifications on how to manage any sub-process of the various systems thus having a major coherence and quality in public actions.

They are operative indications on how to render more efficient and integrated the existent systems in the light of qualifying the public administration.

They are "blueprints" that maybe would not have to be used in single sectors (anyway not for the environmental sector use to make it simple) but at the interdepartmental level (from planning and strategic control to sectors involved in the territorial and environmental planning).

The 11 Points are dealt with in the chapter 4 and synthetically re-read in the chapter 5.

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4.1 A guide to understanding

Hereby reported are the 11 Points forms that guide the implementation of an integrated management and accounting system. The structure of the forms is the following:

A - Title and governance level

For each Point is reported, next to the title, the involved governance level: strategic, operative, and organisational. This allows obtaining an immediate indication on the processes and functions implied by the Point.

Ex. The "Policy making and connection with the strategic planning" Point acts mainly on the strategic and operative levels, actually contains useful indications for the improvement of the Authority's strategic planning process (strategic level) and of those translating the policies in targets and consequent actions (organisational level).

B - Point's relevance with respect to the three instruments

The Point is then reported in a table to the three initial instruments, with respect to which it can be:

++ *indispensable*

+ *important*

- *unnecessary*

Such indication may come useful in case a single instrument is likely to be developed or reinforced (EMAS, CLEAR, *eco*BUDGET) for a quick redrawing of the major interest Points frame.

Ex. Point 2: "Policy making and connection with the strategic planning"

Point's Relevance

EMAS   +

CLEAR   ++

ecoBUDGET   +

Point 2 is of importance in the development of EMAS and ecoBUDGET, is indispensable for CLEAR that, as output, stipulates a specific document called elucidation of the policies

C - What it is

It shortly describes the object of the Point and on what its description wants to have an insight.

A   **B**

POINT 2

Policy making and connection with the Strategic planning

By INDICA, Alessandra Vaccari, Marco Bigi, Giuditta Flachi

LEVELS

STRATEGIC	X
OPERATIVE	
ORGANISATIONAL	

This Point is also useful for:

· Local 21 Agenda
· Green Public Procurement
· Reporting/Indicators of the environment conditions

· Aalborg Commitment
· Social/Sustainability balancesheet
· Urban environment managements plans

Rilevance of the Point with respect of the three instruments

EMAS   +
CLEAR   ++
***Eco*BUDGET ++**

All the three instruments (EMAS, CLEAR ed *eco*BUDGET), even if of different stresses, are considering the environmental policy definition and formulation as the starting point for the development of the management and/or accountability systems.

For what regards EMAS, the *Policy making* is realised by defining of the Environmental Policy document by the High Commission. The Regulations identify the document's general features and contents, while the Environmental Balance stresses on the important and articulated process of formulation, sharing, reviewing of the administration's Environmental policies and their explaining.

What it is

The policy making is that process through which a Authority defines its own short, medium and long-term environmental policies, taking into account the context where it operates and the possible social, economical and environmental effects its own choices will have on the territory.
The problems related to this process are various and in particular:
• Reduced integration of the environmental policies with the strategic planning and with other fields of the public administration (mobility, construction, etc.);
• Difficult "translation" of the environmental policies into subsequent and verifiable targets and actions;
• Difficulties in connecting the Authority's environmental policies with the management performances of the local participating agencies.

Why

This Point aims supporting the Authority in the defining of its own environmental policies on the basis of the necessary elements for efficiently answering to the local demands. In the case of a public Authority, it is of fundamental importance taking into consideration how environmental policies have to be articulated on various levels in order to be included in the decisional process:
• Long-term planning;
• Medium term planning;
• Short-term planning.
For each of these levels the policies formulation must include the necessary elements for verifying their own efficiency.

C   **D**

E

Requirements

	POINT 2
Technically supporting the decisions →	**Policy making and connction with the Strategic planning**
Defining the environmental strategies from a strategic point of view →	

Technically supporting the decisions

Requirements target Define the necessary information fundaments and the starting elements to be considered when defining the environmental policies.

What to do
- Prepare a cognitive frame of the local context
- Taking into account the compulsory and voluntary instruments already in use
- Evaluating the environmental emergencies
- Evaluating the *trade-off*s

How to do This Point's key elements are highly relying on the other Points and they are of reference for the formulation of the Authority's environmental policy. In particular, the elements to take into consideration and described at other Points are.
1 The environmental review reports, the environmental monitoring results, the periodical assessment of the environmental issues (see Point 6, 8, 9);
2 The indications of the imposed policies and the applicable (see Point 1, 7)
3 The

Operative examples

Municipality of Ravenna
From the Mandate Programme to the document: "Environmental Policies of the Municipality of Ravenna"

What has been done
The Municipality of Ravenna implemented its Mandate Programme 2007/2011 starting, at the same time, a process of participation of Agenda 21, continuing and renewing the connection between politics, authorities, institutions, associations and economical- and social- forces started during the previous parliament. Within the Mandate Programme, approved by the Council in May 2007, the achievement of EMAS registration is the crucial goal of the sustainable strategy that the Authority aims at pursuing. The document that meets the prerequisites stated within the EMAS regulation is confirmed within the document approved by the District Council in October 2007, entitled "The Policy of quality of services and of environment of the Municipality of Ravenna". After the approval of the

F

D - Why

This section describes the motivations at the basis of the choice of each specific Point, indicating to which criticisms or difficulties encountered by the Authority it aims at answering, or simply the motivations if its importance in the development of an integrated system.

E - Requirements

A list of the Point's requirements pointed out during the IDEMS project as key elements for "doing better and acting integrated" with respect to what planned by the initial instruments (EMAS, CLEAR and *eco*BUDGET).

Ex. Point 2: Policy making and connection with the strategic planning

• *Technically supporting the decisions*

• *Defining the environmental strategies from a strategic point of view*

For each requirement, there is a description of: the targets and what it has to be done to comply with the requirement. Sometimes the most frequent mistakes are notified, shown as "Better to avoid"

F - Operative examples

In this section, some operative suggestions are presented. They originate from the experience of the project partners.

4.2 4.2 Operative indications

Coherent multilevel sustainability planning

STRATEGIC	**X**
OPERATIVE	
ORGANISATIONAL	

This Point is also useful for:

· **Local Agenda 21**

· *Green Public Procurement*

· Reporting/indicators of the environment condition

· **Aalborg** *Commitments*

· **Social/Sustainability balance-sheet**

· **Management plans**

Relevance of the Point with respect to the three instruments

EMAS   **+**
CLEAR   **+**
*eco***BUDGET** **+**

The three instruments, even if not set for the multilevel management and for the integration of the environment's social-economical aspects, find such elements as relevant and continuously present in the setting of their systems. Therefore, the point has the purpose of strengthening and outlining in a more precise way this issue in EMAS, *eco*BUDGET and CLEAR.

What it is

This Point deals with a public Authority's *governance* and considers two important issues:
1. The relation with higher authority bodies and with other territorial public and private entities involved;
2. The integration of the social-economical aspects with the environment's management system, dealing with the related existing clashes.

Why

The ability of governing the local environment in close connection to the other influencing subjects (institutional or not) and of taking into account the interrelations between the typically environmental dynamics and the economical-social ones represents a strategic element for a local administration committed to policies of sustainable local development.

Nowadays more than in the past, the sustainability commitment necessitates of decision-making and of managing variables, that span further off an Authority's administrative boundaries or those of the typically environmental traditional matrixes.

The fight against the climatic changes and the reduction of the air pollution are only a few examples of critical environmental issues requiring local interventions. They can be faced and solved only through approaches integrated in a space frame (confining bodies, upper hierarchical bodies, companies, local communities) and in regards to the allocation of traditional, administrative tasks (economical development policies, social and welfare policies, nature and biodiversity protection policies, etc.).

This *Point* identifies some minimal requirements in order to guarantee that the Authority:
- Includes among its own decisions the indications (not only the compulsory ones) of the upper hierarchical bodies and consider both the dynamics typically local and those regional, national and global ones.

- Improve its capacity of dialoguing with the local *stakeholders* and divide the carrying out of the sustainability policies (for example through a public-private *partnership* with the territorial *utilities* or companies).
- Define a path for progressively integrating its own environmental policies with the social and economical variables.

Requirements

Hereby-reported are the requirements individuated during the IDEMS project as key elements for "doing better and wholesome" according to what planned by the starting instruments (EMAS, CLEAR and *eco*BUDGET).

For each requirement, there is the description of: the targets, what has to be done for accomplishing the requirement, some operative indications as resulting from the project partner's experience.

Assure continuous multilevel planning →	**POINT 1**
Major encoding of the connection with the reporting and utilities' EMS →	**Coherent multi-level sustainability planning**
Defining the ways of relating to the neighbouring cities →	
Integrate the environment and the social and economical variable →	

Assure continuous multilevel planning

Targets of the requirement Ensure the coordination between the City Council's policies and the upper hierarchical bodies indications

What to do
- Identify the Authority's competences and its relationship with the other administrative levels
- Define common environmental strategic lines at various levels

How to do The initial phase of the integrated management system must be that of tracing a map of the Authority's environmental competences and of their interdependence with the other administrative levels. The competences map must individuate for each relevant environmental issue the responsibilities, the adopted planning instruments (for example the waste provincial plan, the air quality improvement regional plan, etc.) and the eventually developed monitoring and control instruments.

Vertical Subsidiarity

State
Region
Province, Metropolitan City, Mountain Community
Municipality
Citizens, economic operators...
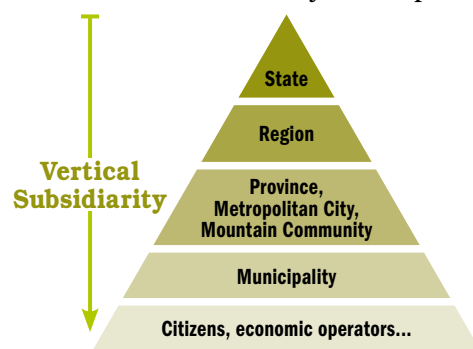
So that the City Council does not only define its own environmental strategy but also include the other administrative levels strategies, it is also necessary to clearly illustrate the targets (ideally the quantitative *targets*) defined by the upper hierarchical level bodies.

In what regards its own competences, the Authority has to define its own strategic frame and share it with the other subjects of related competences, also defining corresponding improvement *targets*.

Major encoding of the connection with the reporting and utilities' EMS

Targets of the requirement

Ensure that the *utilities*' and territorial service managers' activities are in accordance to the administration's policies and targets.

What to do

- Define the common targets in a way that makes possible avoiding the conflicts between the strategic choices
- Control the *utilities*' outputs and provide necessary input for the service's improvement.

How to do

Define a common program including periodical meetings of the various parts for a check of the common interests and targets. It is suitable to define the shared *targets* and formalise them, so to be able to report on the corresponding commitments.

Defining the service contracts represents a key moment in influencing the long-term environmental *performance* of the *utilities*.

Defining the methods for the quality control of the field activities, that might stipulate for example the release of periodical service reports, carrying out audits and inspections of the infrastructures' condition and of the service providing methods.

The *service contract* is the most appropriate document for regulating not only the service providing methods but also the elements for communicating and verifying the agreed activities.

The second party audits performed on the management is good practice for sharing targets and activities and carrying out a surveillance activity.

Promoting utilities' adoption of management systems based on the continuous improvement is an important element in facilitating the Authority-manager relation during the phases of both planning and service management.

Defining the ways of relating to the neighbouring cities

Targets of the requirement

Create a government policy adopted on homogeneous and adjacent territories.

What to do

- Clarify the relations between the city in object and the neighbouring cities
- Define common strategies and policies for the management of the shared environmental issues.

| How to do | Except for some particular cases (metropolitan areas, communities), the relations between neighbouring cities are not legislatively regulated for what regards the environmental issues management. |

Except for some particular cases (metropolitan areas, communities), the relations between neighbouring cities are not legislatively regulated for what regards the environmental issues management.

An analysis of the relations with the adjacent cities must be conducted in order to identify the most appropriate instruments for the coordination of the policies and management initiatives on the interested territory. Some of the elements to be considered are:

- Are neighbouring cities "equivalent" or "depend on" the city in object?
- Are different cities parts of a community of interests (industrial, agricultural, touristy, etc.)?
- Do different cities belong to an institutionalized system connecting them? (Mountain community, Natural Park, etc.)

In case of an un-institutionalized relation, a possible connection instrument might be that of the inter-municipal agreements on specific matters.

Integrate the environment and the social and economical variable

Targets of the requirement

Extend the environmental management also to other sustainability environments, thus obtaining a major balance between the policies and the Authority's activities.

What to do

- Put together the strategic documents coming from the upper hierarchical levels that confer also a social-economical character to the environmental management.
- Individuate the strategic elements of the instruments for sustainability management at a European, national and local level.

How to do

The integration of the social-economical variable into the environmental management system must have a starting point in the Authority's strategic directions. The main documents that may support the city council in defining such directions are originating in the European legislation and strategy for the sustainable development, and end up being specifically applied at a national and local level.

Signing and applying the Aalborg Commitments binds the Authority to defining of integrated policies (for example for the sustainable local economy, social equity, etc.).

Operative examples

Municipality of Ferrara
CLEAR and Aalborg Commitments
What has been done

In the Municipality of Ferrara, the integration of fields of competence into the *Aalborg Commitment* promotes transversality and interdisciplinary that combines the environmental policies with the economical and social ones. It is based on the concepts of sustainable development and show complexity and interdisciplinary of environmentally friendly policies, approved

and carried out by the local council. The long-term balance is an efficient tool for a transparent and precise deliberation during the City Council and Committee. It can also be used to communicate with stakeholders that, by examining it, have the opportunity to evaluate the complexity of sustainability of policies promoted by the Authority and to compare them with the strategic targets of the Action Plan of Agenda 21. *Aalborg Commitments* are an integral part of the Strategic Policies of the Authority and, as such, they are included in the field of competence of environmental balance. Fields of competence represent the frame of the reporting system and constitute the environmental responsibilities asserted by Italian City Councils. The eight original competences, identified by the group of technicians that implemented the CLEAR method, are updated as follow:

ENVIRONMENTAL BALANCE COMPETENCES	INTEGRATED ENVIRONMENTAL BALANCE COMPETENCES
1. Urban Green and Conservation of Biodiversity	1. Urban Green and Conservation of Biodiversity
2. Sustainable Mobility	2. Sustainable Mobility
3. Territorial Plan	3. Urban Development
4. Water resources	4. Water resources
5. Waste	5. Waste
6. Energy resources	6. Energy resources
7. Information and Participation	7. New Governance
8. Other environmental competences (include policies of environmental matrix renewal)	8. Sustainable Economy
	9. Public health (include policies of environmental matrix renewal)
	10. Social Equity

Competences have been broadened by adding the following areas:
- Social Equity
- Social Economy
- Public Health

Why it is useful
The reporting of environmental policies is also used to present a financial reporting of economical- environmental- and social- involvements of Aalborg Commitment. This allows a periodic check of the Aalborg Commitment results, as required from the Aalborg Charter signed by the local government of Ferrara.

Link
http://cittapartecipata.comune.fe.it/index.phtml?id=385

Liguria Region
Governance for the sustainable development of the territory
What has been done
Coordinating system between the Environmental Management System and the Region and activities of the certified Local Bodies.
Why is it useful
- A vertical coordination is obtained (between Authorities hierarchically depending on the Region)
- A horizontal coordination is obtained: common strategies of the local Authorities and private organisations of the territory

Link
http://rl.regione.liguria.it/MenuSezione.asp?page=territor/16_ptr/ptr_old/cd-rom/c7/sga.htm$Menu=1$FromCerca=0

Municipality of Amaroussion

Relationships with Authorities and neighbouring cities

What has been done

The Municipality of Amaroussion has acquired the EMAS certification and is regarded to be one of the most active municipalities regarding its participation in community environmental programmes. It is nonetheless, the first out of the two Greek municipalities that has been registered under EMAS. Concerning its relations with higher authorities, Maroussi is directly associated with the qualified for environmental issues National Ministry

It is also very active, concerning consultation with neighbouring cities, as well as with cities in Cyprus. DEADA has also undertaken the initiative to articulate and distribute a guide for the implementation of EMAS.

Why is it useful

The Municipality's active involvement into the local sustainable Development issue is vital for keeping up with the developments on the environmental sector and maintaining a leading role as far as Environmental initiatives are concerned.

The main principles of quality in general, along with the principles of environmental sustainability, have acquired a distinctive position among the Municipality's major priorities.

—

Policy making and connection with the strategic planning

STRATEGIC	X
OPERATIVE	
ORGANISATIONAL	

This Point is also useful for:

· **Local Agenda 21**

· *Green Public Procurement*

· *Reporting/indicators of the environment condition*

· **Aalborg** *Commitments*

· **Social/Sustainability balance-sheet**

· **Management plans**

Relevance of the Point with respect to the three instruments

EMAS   **+**
CLEAR   **++**
***eco*BUDGET**   **++**

All the three instruments (EMAS, CLEAR ed *eco*BUDGET), even if of different stresses, are considering the environmental policy definition and formulation as the starting point for the development of the management and/or accountability systems.

For what regards EMAS, the *Policy making* is realised by defining of the Environmental Policy document by the High Commission. The Regulations identify the document's general features and contents, while the Environmental Balance stresses on the important and articulated *process* of formulation, sharing, reviewing of the administration's Environmental policies and their explaining

What it is

The *policy making* is that process through which a Authority defines its own short, medium and long-term environmental policies, taking into account the context where it operates and the possible social, economical and environmental effects its own choices will have on the territory.

The problems related to this process are various and in particular:

- Reduced integration of the environmental policies with the strategic planning and with other fields of the public administration (mobility, construction, etc.);
- Difficult "translation" of the environmental policies into subsequent and verifiable targets and actions;
- Difficulties in connecting the Authority's environmental policies with the management performances of the local participating agencies.

Why

This Point aims supporting the Authority in the defining of its own environmental policies on the basis of the necessary elements for efficiently answering to the local demands.

In the case of a public Authority, it is of fundamental importance taking into consideration how environmental policies have to be articulated on various levels in order to be included in the decisional process:

- Long-term planning;
- Medium term planning;
- Short-term planning.

For each of these levels the policies formulation must include the necessary elements for verifying their own efficiency.

Technically supporting the decisions →
Defining the environmental policies from a strategic point of view →

Technically supporting the decisions

Targets of the requirement
Define the necessary information fundaments and the starting elements to be considered when defining the environmental policies.

What to do
- Prepare a cognitive frame of the local context
- Taking into account the compulsory and voluntary instruments already in use
- Evaluating the environmental emergencies
- Evaluating the *trade-offs*

How to do
This Point's key elements are highly relying on the other Points and they are of reference for the formulation of the Authority's environmental policy. In particular, the elements to take into consideration and described at other Points are:

1. The environmental review reports, the environmental monitoring results, the periodical assessment of the environmental issues (see Point 6, 8, 9);
2. The indications of the imposed policies and the applicable regulation (see Point 1, 7)
3. The analysis of the needs of the stakeholders, through activities of inclusion of the requests of the main stakeholders (see Point 3, 10);
4. The results of the checking of the pre-existent policies, in other word the analysis of the planning efficiency and continuance (see Point 4, 11).

The policies and environmental plans formulation request first the existence of a complex cognitive frame of the local context able to comprehend technical, social and political considerations.

It is particularly indicated to take into account all instruments or management systems of all kinds, voluntary or compulsory, in use in administration.

It becomes necessary to outline and get deeper insights of the general frame's information regarding the contingent environmental emergencies, their technical assessments having to play the main part in the formulation of the targets and policies to pursue.

In addition, during the decisional process the trade-off must be detailed and evaluated. In such cases, it becomes fundamental activating also the stakeholder engagement processes.

Collecting too many detailed information. Supporting the decisional process requires few but significant indicators, capable of explaining the existing situation and of measuring the results of the actions of the Authority.

Defining the environmental policies from a strategic point of view

Targets of the requirement Elaborating environmental policies of strategic value spanned beyond the administrative mandate that can be realised through a coordinated system of medium-short-term target.

What to do
- Rebuild the frame of the environmental commitments officially taken by the Authority
- Include the decision-makers and stakeholders vision
- Define the estimate models
- Establish quantitative objectives and *targets*

How to do An environmental policy of strategic value is a "response" policy that therefore adjusts to the specific local situation and influences the medium-long-term overall frame.

To define the Authority's environmental policy frame one must start from the already approved programming and planning documents analysis in view of individuating all directions, targets and activities having an environmental content.

The documental analysis must be integrated with interviews to administrators and directors of different competences regarding the environment issues and to personnel of the companies managing local public services.

When editing environmental policies estimate models becomes fundamental, in order to be more objective on the various scenarios that might appear.

The environmental policy must be accompanied by defining the measurable objectives and long, medium and short-term quantitative targets. The targets must be elaborated starting from the indexes of the estimate models.

The Local Government and the Municipal Council must formally approve the environmental policies defined by the Authority. When edited, they must also be subject to the *stakeholder engagement* activity. The same methodology based on interviews may eventually be applied in this case.

To guarantee their efficiency in various fields, the environmental policy principles must be integrated in the strategic planning of the Authority.

"Better to avoid" Doing only a documental analysis of policies without integrating it by the interviews and without the stakeholders' involvement.

Municipality of Ravenna

From the Mandate Programme to the document: 'Environmental Policies of the Municipality of Ravenna'

What has been done

The Municipality of Ravenna implemented its Mandate Programme 2007/2011 starting, at the same time, a process of participation of Agenda 21, continuing and renewing the connection between politics, authorities, institutions, associations and economical- and social- forces started during the previous parliament. Within the Mandate Programme, approved by the Council in May 2007, the achievement of EMAS registration is the crucial goal of the sustainable strategy that the Authority aims at pursuing. The document that meets the prerequisites stated within the EMAS regulation is confirmed within the document approved by the District Council in October 2007, entitled "The Policy of quality of services and of environment of the Municipality of Ravenna". After the approval of the Mandate Programme and of the Environmental Policy, an additional document, "Environmental and Sustainable Policies of the Municipality of Ravenna 2007 – 2001", has been edited and approved. This document derives from the engagement of the Authority at pursuing the experience of the environmental accountability CLEAR and represents a reclassification of the environmental commitments specified within the Mandate Programme and within the Environmental Policy of the Municipality of Ravenna. This document becomes a connection of the process of environmental accountability of the Authority with EMAS steps, allowing the two instruments to arise from a common ground.

Why it is useful

The Mandate Programme is the reference point for the environmental strategies of the Authority, and reclassifying the environmental policies on the basis of this document allows leaders and employees to immediate identify what can have an environmental meaning. This helps the improvement of the Environmental Management System EMAS, allowing starting a communication and information to citizens. A communication that is completely integrated with the government tools and with the ongoing policies.

Link

http://www.agenda21.ra.it/?Agenda_21_a_Ravenna:Percorso_di_partecipazione_del_Programma_di_mandato
http://www.agenda21.ra.it/?Contabilit%E0_ambientale:La_contabilit%E0_ambientale%26nbsp%3Ba_Ravenna

Municipality of Amaroussion Development Company (DEADA)

Environmental Policy

What has been done

EMAS Environmental Policy has already been defined and confirmed.
Update on annual basis through measurable data and indicators ensure its appropriate implementation and monitoring. Furthermore, with respect to the technical support of the decisions, a separate office has been established (2007), which operates under the supervision of the Quality Management Department, and is responsible for the EMAS implementation in particular.
Finally, the strategic expansion of EMAS to the whole group of companies that belong to the Municipality, has been set as a fundamental target.

Why it is useful

The aforesaid actions guarantee the unhindered, effective and aggregated implementation of EMAS.

Stakeholder Engagement
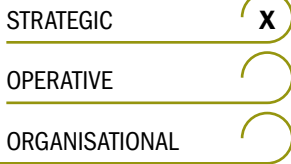
STRATEGIC	**X**
OPERATIVE	
ORGANISATIONAL	

This Point is also useful for:

· Local Agenda 21

· *Green Public Procurement*

· Reporting/indicators of the environment condition

· Aalborg *Commitments*

· Social/Sustainability balance-sheet

· Management plans

Rilevanza del Punto rispetto ai tre strumenti

EMAS +
CLEAR ++
*eco*BUDGET ++

The *stakeholder engagement* is of particular importance in the Environmental Balance. One of its objectives is the assessment and sharing of the accounting system and its contents when at regime, with the *stakeholders* operating on the territory the Authority is responsible of.

The Environmental Balance is in fact an instrument in support of the democratic processes, based both on the proxy control principle and on that of right of participation to decisions: its basic feature must therefore be the transparency, and thus facilitate the contribution and dialogue of the *stakeholders*.

Since it is not an instrument created for public Authorities, EMAS' process of *stakeholders engagement* applied to the community is not of central importance even though the effective development of the Environmental Management Systems and the successful dissemination within the area is tightly related to the effective involvement of stakeholders. The theme "employees participation" is instead more extended (Reg. CE 761/01 Alin. I-B).

What it is

The *Stakeholder Engagement* is the commitment of making its own the principle of inclusiveness, that is acknowledging the stakeholders' right of being listened to and accepting the commitment of reporting the own activity and choices (AA1000SES, 2005).

In case of a public Authority, including concerns primarily the decisional processes and the delicate balance between proxy democracy and participation democracy. The Point 2 –Policy making- defines the requirements regarding the typical processes of the representative democracy, while this Point deals with the inclusive decisional processes that define the requirements for efficiently engaging the stakeholder into the institutional activity of the Authority.

Why

The sustainable development perspective implies the direct engagement of the local communities in defining strategies and their accomplishment. This means that Local Authorities must be able to plan and manage the *stakeholders' engagement* concerning innovative features and using innovative methods. The engagement must regard both the parties with which a consolidated relation already exists (e.g. institutional subjects, professional associations, etc.) and the "voiceless" one, generally not directly involved.

This demand, well exposed by the *Stakeholder Engagement Standard* from the Serie AA1000, has a central place in the Public Administration, where it notes that:

- the democracy is not expressed only by voting: one must committing opening new spaces to democracy and think of new ways to buffer the clashes;
- one assists to an increase of particular situations regarding the interest holders that cannot be ignored;
- the increase need of a political feedback and of reconstruction of the general interest.

This *Point identifies* some minimum requirements for guaranteeing that the Authority improves the integration of the *Stakeholder engagement* into its own system and in particular may:

- start a process of dialogue and interactive communication with the community;
- activate a process of confrontation in order to verify the expectations of the interlocutors;
- be willing to integrate the relevant expectations into its policies and strategies;
- take commitments and carry out initiatives meant to give answers to the *stakeholders* engaged.

Requirements

Projecting and planning the engagement →
Prepare the engagement and realise it →
Feedback and measure →

POINT 3
Stakeholder Engagement

Note for the reader In defining the requirements for this Point, an explicit reference is done to the Standard AA1000SES, 2006 (Accountability Institute, UNEP,S RA) and to the textbook "By many voices", published by FORMEZ 2005 care of Luigi Bobbio.

Projecting and planning the engagement

Targets of the requirement
Individuating the environments and the objectives for the engagement of the main *stakeholder*.

What to do
- Identifying the *stakeholder* and the report's critical areas
- Identifying the relevant themes and priorities
- Define the strategies of engagement, the objectives and the targets
- Define the engagement plan and the activation timing.

How to do
It becomes necessary to define an all-in strategy of *stakeholder engagement* to point out the key questions to be managed and the participative processes. It is nevertheless suitable to evaluate periodically the existence of eventual contingent situations systematically requiring unscheduled participation activities. The local Governments must approve the strategy of *stakeholder engagement* and the City Council has at least to approve the general lines.

The Authority must individuate the fields where to activate the *stakeholders engagement* deciding which are the aspects presenting strong existing or potential conflicts, which are those in need of help from external subjects or where there still exist alternatives or space for possible decisions.

The Authority must put down a "map" of its own *stakeholders* allowing identifying the subjects that must be engaged, in other words those that:

- Guarantee that all of the interests involved are represented;
- Are capable of living a useful contribution.

On the basis of such map there must be selected the categories of stakeholders to be engaged in each process.

Generally an Authority's options of engagement are:

- Only the public Authorities, that is the territorial local Authorities (commons, provinces, regions, mountain communities, etc.) and eventually the functional agencies (consortia, chamber of commerce, sanitary Authorities, environmental Authorities, universities, etc.).

It is the simplest solution often already stipulated by law. It is the right one when it is possible to suppose that the Authorities are able to properly represent all the involved interests and points of view:

- Organised groups, namely unions, professional associations, cultural associations, environmental, consumers, sports groups or recreational present on the territory, etc. A particular attention must be addressed to spontaneous comities of citizens. It is a suitable thing to do in cases the decision regards specific interests, for example of an economical or professional category, the shop owners on a street, the inhabitants of a district or fraction, young people or old ones from a certain territorial environment;
- Unorganised citizens. The participation in this case is voluntary. Such forms of participation are appropriate above all for small territorial contexts (a fraction, a quarter, a small village). If the training work was accurately performed, the resulting participation is usually high and able to offer significant results. However, they are the most difficult processes to manage.

The engagement should happen from the very start of the decisional process thus sharing the objectives and general approaches and reduce the conflicts and oppositions. When the administration objectives are not properly defined from the beginning or it appears the need of deepening specific aspects, it is possible to carry out the engagement also during or at the end of decisional process. In this case, the possibility of affecting on the decisions on the basis of the engagement's results has to be guaranteed.

In planning the *stakeholder engagement* it is important to take into account the Aarhus Convention stipulations on "the access to information, the public participation at decisional processes and access to justice on environmental matters" and its relative environmental regulation. The second pillar of the Aarhus Convention is in fact represented by the public's participation to the environmental decision-making. The Convention stipulates that the interested public has the right to participate to decisional processes regarding:

- Authorising different activities (specified or however having significant environmental impact);
- Formulation of plans, programs, environmental policies;
- Regulations and normative papers;

- Authorisations for OGM release in the environment.

The adjustment to such requirements of the Aarhus Convention was done through the 2003/35/CE Directive "that states the public's participation at the elaboration of different plans and programs on environmental matters".

"Better to avoid"

- Activate participating processes, when one can do without them. They have to be taken as an exception and not as a rule.
- Activate participative processes, if not willing to follow the *stakeholders'* suggestions and proposals, as well as if the decisions were already taken and therefore no longer changeable.
- Using the participative processes to fill the gap done by lacks of coordination on transverse themes internal to the Authority.

Prepare the engagement and realise it

Targets of the requirement

Organise the engagement process, defining the methods of carrying out and the necessary abilities.

What to do

- Identifying the appropriate engagement methods
- Build up and reinforce the capacities
- Manage the engagement facilitating its comprehension, adopting and improvement.

How to do

The Authority must identify the methods for carrying out the engagement. Methods that are more passive, like monitoring and informing, are possible, as well as others more active like the collaboration or the proxy.

Needs to be defined which means of engagement will be used (for example direct meetings, internet, phone calls, videoconferences, press, radio, TV) and the methodologies (e.g. researches, focus group, interviews, road show, stakeholders panel, meetings or public forums, partnerships or agreements, shared processes, initiatives or common activities). In case of direct meetings there must also be defined the facilitating techniques to be used (debate, convention, mediation).

The Authority must evaluate the capacity the interlocutors have in sustaining the engagement both in terms of resources (staff, economical, time) and of abilities. The Authority must take on its charge these needs for making the engagement possible. For consolidating the internal abilities, activities (training, raise the sensibility to the involved matters) need to be carried out to render the structure able of managing the engagement and the critical situations this might bring up.

An adequate training of the *stakeholders* on the matters of the engagement is guarantee. The complex processes necessitate competent and of adequate level stakeholders, otherwise the process decreases in effectiveness.

Subjects responsible of the engagement process must be identified and

agreed upon (for example a politician with a guarantor function is a technical leader that directs and coordinates the process).

The increase of mutual acquaintance and awareness requests a management conscious of the dialogue with the stakeholders and the use of communication techniques. There can be used techniques for listening, techniques for constructive interaction with the subjects, techniques for conflict solving that is methods that help facing controversial matters. It is also necessary to be at hold of facilitators with specific technical abilities for an actual directing of the process.

"Better avoid"
- To use an excessively technical approach that would restrict the non-specialists contribute;
- To do not transparently and explicitly share the rules and methods for carrying out the engagement.

Feedback and measure

Targets of the requirement
Effectively integrate the stakeholders' suggestions and proposals and improve the engagement process.

What to do
- Materialise, internalise and communicate what found out
- Measure and evaluate the results
- Evaluate, re-map, redefine .

How to do
It is appropriate to present in detail the results of the engagement to the top (both political and technical) of the Authority.

The Authority must communicate what found out and how it intends to reply to the needs arose and to expectations. The methods for including the engagement's results have to be an integrant part of the decisional process and not just their appendix. The conclusions of the process must contain dispositions for their carrying out and stipulate the proceedings, to follow in case critical situations of whatever nature might occur. A formal commitment should be assumed in order to put into effect what occurred, by involving for example through a Common's Assembly Deliberation.

It is necessary to evaluate the bureaucratic difficulties (the need to guarantee the compliance of the administrative documents and of proceedings) and the political ones (scheduled times enlarging, changes in the local government, etc.) related to the engagement's results integration and define a feedback strategy.

It is opportune to engage in the process from the very start also the future doers, guaranteeing as such a continuous interface between the decision's substantial aspects and the procedural and formal aspects of its actual realization.

When possible, it is useful to maintain active in time the engagement

channels, thus asserting the demands of the participants also during the following phase of realization.

The Authority must define processes and mechanisms for measuring, monitoring and evaluating the quality and effectiveness of its practices for stakeholder engagement, as well as of its operative processes and activities, looking for methods of improving them. The assessment may be carried out during or after the process and should be performed by an external subject, with the direct involvement of the stakeholders themselves. It should be evaluated if the involvement has influenced the quality of the decisions taken and if it was capable of improving the relationships between participants.

Operative examples

Municipality of Ferrara
Establishment of a Residential Advisory Board (R.A.B.)

What has been done

A Residential Advisory Board is made up of representatives of residents (Citizens' association –Citizens' committee) and of representatives of organizations that operate within the territory (Organizations' committee) that communicate and argue depending on their role, their needs and their interests. Representative of authorities and technical experts also form R.A.B. providing technical support to discussions (experts with advisory role).
In Ferrara, R.A.B. was started for the triplication of the incinerator.
The different phases of its activation are accomplished through a complex process that included:
- The choice of members and composition of council and of other executive bodies;
- The approval of regulations as reference for operational methods;
- The definition of goals and expectations;
- The implementation of proper communication tools (Newsletter and website);
- The agreement for achieving a common idea and debates on specific arguments during periodic meetings;
- The monitoring of all the results achieved.

Why it is useful

It allows promoting and realizing efficient and direct communication systems between parties, basing on a mutual interest on sharing information and data. It also provides validity and reliability, creating a theme to objectively comprehend impacts deriving from activities on territory and propose interventions.
The task of RAB bases on a meeting of interests that translates into an operative confluence as the parties meet, discuss and together investigate.

Link

www.rab-fe.org

Municipalities of Ferrara and Mantova
Participative Planning (PP)

What has been done

This tool is a testing of a new form of participatory governance that involves all Presidents and District Councils, councillorships, leaders and Municipality. The program defines the prime and qualifying commitments of the district. Expected results, activities, ordinary costs and investments estimated for achievement of goals are shown.
It is participative since it creates the condition of communication of the main stakeholders, through the most effective strategies. PP is implemented in all Districts, contains priorities of intervention and programmes to carry out within the

area. It is arranged with citizens and the district Council (president and councillorship). It can be considered as a bilateral contract between citizens and councillorship, and between councillorship and central administrations. With this tool, councillorships and local administration can guarantee the accomplishment of intervention and of prime actions contents within the contract.

Hereby, the steps to realize PP:

- Political sharing of targets (district council, presidents, councillorships);
- Survey of state-of-art, of papers and methodologies;
- Start of the specific program within each District;
- Active Involvement of citizens (on PP or on other specific request);
- Formulation of proposal and materials to sign PP and proposal to alter the existing institutes (regulations and participatory instruments for decentralization).

The involvement of citizens in the district is accomplished through listening, providing information, involvement to detect planning solutions and agreement on priorities; involvement to carry out plans for prevention, management and negotiation of conflicts; agreement on middle-term plans and programmes; involvement on monitoring plans and programmes. Some of the overriding interventions are detected through listening and sharing; while others are the outcome of petitions, applications, notifications that the district and the councillorships receive. Moreover, other intervention forms part of programming of public works for improving the state of the city, through the detection of resources and priorities.

The approval of PP needs the signature of the Mayor as representative of the Administration, and it allows modifying current regulations

Why it is useful

- It helps coordination and formulation of policies starting from different opinions and needs expressed by citizens;
- It strengthen and qualifies democratic and participative mechanisms and it fosters the involvement of citizens on the territory and enhance the relationship between citizens and district;
- It detects petitions and social needs otherwise not spread, increasing the representativeness of demands and integrating petitions into the mandate plan of the district;
- It allows creating consent on the decisions of the administration, in particular on how these are decided;
- It systematically detects the activities of different districts, to emphasize them and to include results into the decisional process for locating resources;
- It allows assigning an efficient and new role to the decentralization.

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Continuous improvement

LEVELS

STRATEGIC   X

OPERATIVE   X

ORGANISATIONAL   X

This Point is also useful for:

· Local Agenda 21

· *Green Public Procurement*

· **Reporting/indicators of the environment condition**

· Aalborg *Commitments*

· *Social/Sustainability balance-sheet*

· **Management plans**

Relevance of the Point respective to the three instruments

EMAS   **++**
CLEAR   **+**
*eco*BUDGET   **+**

The concept of continuous improvement is specific for the management systems in general and for EMAS in particular. It focuses on the improvement of the organisation's environmental performances by setting a three-years improvement program that has to be periodically re-examined.

In *eco*BUDGET, the continuous improvement process is guaranteed by the obligation of defining quantitative environmental objectives both on a long- and on a short-term. In this way, the administration commits not only to a generic continuous improvement but also to define such an improvement based on the priorities, the political situation, the own possibilities and ambitions.

In CLEAR instead, the main objective is the policies explaining and reporting from a transparency point of view, independent of the improving or worsening of the environmental conditions. The Environmental balance is in fact mainly an accountability instrument, not actually of environmental state improvement management.

The improvement is probably a consequence deriving from the adoption of a transparent decisional iter, but not a requirement. In theory, the result may come out also negative.

What it is

For discussing Point 4, useful reference can be made to what stipulate by EMAS.

In EMAS, the continuous improvement is the process allowing improving the measurable results of an environmental management system. Measurable results concern the management of significant environmental aspects according to the environmental policy and objectives and to the environmental targets. Such improvement of the results does not necessarily have to simultaneously encompass all fields of activity.

Synthetically:

- the object of the improvement is the management of all those environmental aspects considered significant (therefore different from one reality to another), on the basis of the elements above mentioned (policy and environmental target);
- the results must be measurable; therefore, the improvement program must associate an indicator to every objective;
- the improvement has to be quantifiable on a periodic frequency, but the improvement's objectives may be distributed in time according to the field they're concerning of (not necessarily simultaneous improvement); it is than about articulating the improvement's programming in short and long-term objectives.

The definition of the continuous improvement in the previous paragraph derives from EMAS instrument (at his first applying in the industry world) and may be differently interpreted when applied to a local Authority. Through its function of governing the local territory, Local Authority defines objectives and targets not depending on its own exclusive action. Here-hence, the need of having a solid scientific and political bases to found the continuous improvement within a reality like that of the public administration, set for the territory management together with many other participating subjects.

Requisiti

PUNTO 4 **Continuous improvement**	←Clearly define the improvement's hinge elements ←Activate an appropriate monitoring to allow control of the improvement's proceeding ←Explicit the reviewing criteria

Clarity on the hinge elements of the improvement

Targets of the requirement Specify without ambiguity clear reference elements on which to base the definition of the improvement objectives.

What to do
- From the policy, that has a binding nature, documents must derive to answer the objectives and with which to program the improvement
- The Improvement program must contain objectives, actions, responsibilities and times of carrying out (the map of the responsibilities consents a correct process of policy verification)
- The continuous improvement process must be supported by continuous updating/training on:
  - Legislation
  - Technologies (BAT)
  - Models and management instruments (like EMAS or the environmental balance)

How to do It might be functional to use the sub-division in CLEAR "competence areas"

The CLEAR and *eco*BUDGET objectives, the environmental analysis results and the applications of the local Forum Agenda 21 have to be taken into consideration in the definition of the environmental program.
The Environmental balance proved to be a valid instrument for identifying the environmental objectives and their monitoring. *eco*BUDGET also promotes a deepening of such monitoring with regard to the established *targets*.

Methods for programming the environmental improvement have to be shared with who is in charge of planning and balance.

Activate an appropriate monitoring to allow control of the improvement's proceeding

Targets of the requirement   Provide for operative instruments to make effective the control on the action effectiveness and therefore on the reaching of the pre-fixed target. It is particularly the case of the opportunity/necessity to turn to indicators to associate to diverse documents different time objectives.

What to do
- **Indicators**
  Already the policy itself has to refer to quantifiable objectives (outcome indicators).
  There have to be considered not only the environmental indicators, but also the managerial ones (Recc. 2003/532/CE, standard ISO 14031:1999).
  The indicators must allow the monitoring of the annual *targets* and in the mean time of the general interest objectives. This becomes possible if, for every action individuated in the program, the reference to the strategic objective responding to is explicit.

- **Time reference**
  The long-term objectives are for the policy, the medium-short-term in the program (e.g. in Italy the mandate objectives and the actions in the Management Executive Plan).
  The program, being subdivided in medium-long-term objectives, must individuate annual *targets* and actions for their accomplishment.

How to do   Based on the long-term targets, it is necessary to calculate the "distance from the objective" to obtain useful information for the programming of the annual *targets*.

The environmental programming should be integrated in the common programming activities of the Authority: from strategic Planning to Management control.

The Environmental Program has the opportunity to emphasize the Environmental Balance at the stage of reporting (specifying its role in monitoring the Program – indicators) less at the stage of objectives and *targets* elaboration.

The indicators should be chosen in order to assess both the *target* reaching (output) and the policy results (*outcome*).

When defining the medium-long-term targets, the desired impact on the main resources managed by the Authority has to be kept in mind.

The target management and of its objectives on territorial aspects should be shared with the *utilities*.

Explicit the reviewing criteria

Targets of the requirement   Guarantee transparency to the action with which objectives and improvement

programmes are redefined, through the elucidation of modalities and tools internal to the Administration and external, towards the *stakeholders*.

What to do
- **Conditions of review**
  It is necessary/desirable a review of the policy in case the following verify:
  - Change in the state of the environment (according to the DPSIR model)
  - Evolution of the technical-scientific knowledge
  - Legislative changes
  - Proofs of inefficiency of the policies in force

- **Timing – reviewing cycles**
  The re-examination of the management must be done based on the accomplishment of both the annual objectives and of the long-term objectives, resulting in a double cycle review (as for the analysis/assessment aspects):
  - Policy – long-term objective – long period review
  - Environmental program- short-term objectives – annual review.

How to do
Use *eco*BUDGET as the method for measuring the physical advancement.

For assuring the effectiveness of the objectives and *targets* review process, it is important to ensure the involvement of all the departments in the definition of the areas and targets of improvement.

It is opportune to connect every target to the corresponding process or institutional document (annual balance, three years plan for the public works, etc.) in order to make clear at what level of planning refers the review process.

Operative examples

Municipality of Ravenna

Improvement Programme and Environmental Budget

What has been done

The Environmental Budget is assessed together with the improvement programme and complies with the rules of EMAS regulations. The improvement programme structure is in files, each concerning a significant environmental aspect, and follows the CLEAR Field of Competences for dealing with them. For the significant environmental aspects, an Improvement Environmental Programme is edited. Starting from the information defined within the Environmental Budget, the Improvement Environmental Programme, together with the strategic goals, indicates the references to the PEG interventions, to the expected results, targets, responsibilities and economic resources. It specifies the sum set aside (only investments in budget) using data and indicators of the Environmental Balance.

Why it is useful

The Environmental balance and the Improvement Programme form the Environmental Programme, implemented by the Authority to fulfil the environmental policies and the continuous improvement required by EMAS. In a structured and methodological way, they provide a starting point for the further check and survey steps, to monitor and estimate the improvement achieved.

www.agenda21.ra.it

Municipality of Växjö

The use of an ecological budget to ensure continual improvement

What has been achieved

In Växjö, *eco*BUDGET is used for steering towards the environmental targets in the environmental programme. The environmental programme includes targets to strive for (long-term targets) and targets to achieve (short-term targets that are specified with years and figures). The short-term targets have indicators, which are being used in the ecological budget, which at least in theory ensure a continual improvement, since the short-term targets are broken down into a budget (annual targets).

Every year, the ecological budget for the upcoming year is discussed with the political boards. The result of the indicators of their responsibility is compared with the short-term target, as a basis to define what next year's budget (annual target) should be in order to reach the short-term target according to the environmental programme. These discussions are also an arena for discussing what kind of actions that can be taken to reach the annual targets.

An action plan is attached to the ecological budget to show what kind of planned actions have to be carried out during the year to reach the annual target. During the year there is a follow-up which gives the opportunity to check whether the actions have started or not – to give an idea of the possibilities to reach the annual targets

Benefits and lessons learned

Benefits

- The system is in itself a way to steer towards a continual improvement.
- The system gives the opportunity to have a continuous and alive discussion on environmental issues.

Challenge

- The system ensures a continual improvement, but if the ecological budget is not reached, it means that there is no actual continual improvement in environmental quality (unless it is possible to find out "punishments" if the ecological budget is not reached).

Link

General information

www.vaxjo.se/english

Växjö's environmental programme with targets and indicators
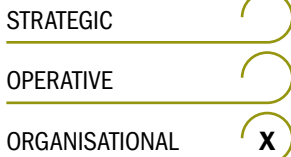
http://www.vaxjo.se/upload/6433/Environmental%20Programme%20060518.pdf

Organisational criteria and structure

STRATEGIC

OPERATIVE

ORGANISATIONAL   X

This Point is also useful for:

· Local Agenda 21

· *Green Public Procurement*

· Reporting/indicators of the environment condition

· **Aalborg** *Commitments*

· Social/Sustainability balance-sheet

· Management plans

Relevance of the Point with respect to the three instruments

EMAS   **+**
CLEAR   **++**
*eco***BUDGET** **++**

EMAS regulation defines through its own requirements some key elements specific for the organisational structure of an Authority having an EMS (for ex. the presence of a High Direction and of one or more Direction Representatives, the EMS responsible, etc.)

CLEAR and *eco*BUDGET do not provide specific indications on the organisational methods of the process but stress on the need of guaranteeing the inter-sectoriality of the working groups and the involvement of the technical and economical levels (common, commissions, council).

What it is

This Point regards the organisational choices that an Authority must deal with, to efficiently develop the environmental management and accounting system.

The choices interest the differentiation of the roles and responsibilities (for example, who and how shall I involve?), the whole workgroup and staff organisation (for example, centralised rather than responsibility decentralised system, methods integrated with those of an eventually existing quality system, etc.).

Why

The staff structuring in a local Authority has often critical points that may influence on the quality of the achieved processes.

The lack of personnel, the inadequate training, and the not-formalised responsibilities and consequently the lack of acknowledgement are all issues that may compromise an Authority's managerial capacity. The un-correctness of the released documents and the missed complying with the administrative deadlines are often a sign of organisational type of critical situation.

In the setting up of the environmental management and accounting system, it is necessary to deal with such critical points through rational organisational choices capable of involving the necessary person-nel while making the most of the various involved subjects abilities.

Identifying the political and technical competences →
Guaranteeing the political commitment and the consolidation of the →
technical capacities
Formalising the competences and the responsibilities →
Progressively involving the structure, using the existing competences →

POINT 5
Organisational criteria and structure

Identifying the political and technical capacities

Targets of the requirement   Identifying and emphasize political and technical competences.

What to do
- Involving the local governance (for example the Common Assembly in Italy) right from the beginning of the system designing, in order to share the strategic targets and responsibilities
- Form a transverse political "guide" group involving the Mayor and the Assessors with direct competences in the system
- Define a technical interdepartmental group involving the General Manager and referees from all Departments thus being representative for the whole Organisation.

How to do   The political "guide" group must involve the Mayor and the Assessors having the following competences:
- Environmental;
- Financial, capable of appropriating the resources for carrying out the improvement program;
- Territorial planning;
- Public works, construction, and technical services.

The Technical group must be interdepartmental, involve the General Manager and all the Departments. As reference, it must have a reduced core of high technical abilities and be formally admitted, that act in co-ordinating and connecting the political group.
The members of the Technical group have to:
- possess an extensive knowledge of the organisation where they operate and of the mechanisms regulating its functioning since they must formulate improvement proposals that efficiently integrate in the Authority's programming cycle;
- possess a deep knowledge of their own department/service since having to perform an identification and assessment of the environmental issues;
- possess a good knowledge and master the *formats* introduced by the Environmental Management System, having to elaborate documents like the system procedures and the analysis report;
- have good relational abilities with their colleagues.

Guarantee the political commitment and the consolidation of the political abilities

Targets of the requirement   Guarantee the system's political support and make it reinforce and improve its technical structure

What to do
- Guarantee that the system includes the Administration's political priorities and strategies.
- Equip with the appropriate communication instruments and languages for the political communication.
- Consolidate the system's procedures, so to guarantee continuity even in case of changes in the political setup.

How to do   One way of including the priorities and the political considerations is presented at Point 6 "Environmental Review" where it is suggested to include among the environmental aspects assessment criteria, nearby those strictly technical, the strategic-political important directions.
The environmental balance must also clearly define the administration's political commitments and connect them to the technical interventions performed on the system's basis.

The operative practices must be consolidated also through related forms as in the case of the EMAS procedures and the *eco*BUDGET *managerial directives*. From this point of view, it is important to make the most of the procedures already in use of the administrative structure, particularly the Quality Management System procedures if existing.

To guarantee the System's continuity the main documents (Environmental Balance, Environmental Declaration) may be requested as compulsory attachments to the ordinary balance.

Formalise the competences and the responsibilities

Targets of the requirement   Transpose the system's roles and responsibilities onto formal papers

What to do
- Define and update the responsibilities and the members of the workgroup.
- Codify the functions related to the system into the organisation's organisational scheme and internal organisational regulations.
- Formalise the roles and responsibilities through official papers coherent to the internal regulations.

How to do   The Common Assembly or the General Director must officialise the appointments through formal documents. It would be desirable that a new formal appointment is associated to a specific training thus allowing deepening the newly assigned tasks and responsibilities.

Attention must be paid so that all the roles involved in the system are acknowledged (ex. responsible of the *stakeholder engagement* activity,

of connection to financial balance, etc.), and not only those with a more direct link to the system activities carrying out.

"Better to avoid" The nominations are not to be done until the necessary competences for carrying out the project are cleared because of risking selecting people not suitable for the role.

It is advisable as a starting base, a small group with high competences in the environmental field, in programming and internal control (ex. balance-sheet and management control) that even without a previous formalisation might act with sufficient motivation.

Following a first phase of "gap analysis", namely of recognising what exists and what lacks to reach the target, it would be possible to identify the most suitable persons for the various roles and proceed to the official nominations, fundamental anyway for guaranteeing the projects advancing.

Progressively involving the structure, using the existing competences

Targets of the requirement Structure the responsibilities increasingly the consolidation and development of the system

What to do
- Progressively involve the personnel and gradually extend the responsibilities until including the whole organisation.
- Concentrate the responsibilities in the first phase of the project (few persons but with high responsibilities) in order to guarantee a faster accomplishment of the first targets.
- Progressively increase the number of the involved people in order to dilute the amount of work, and in the mean time extend the competences and increase the common responsibilities.

How to do In order to manage to gradually increase the common responsibility and consent, the initial phases of data collecting (namely data collecting for carrying out the EMAS environmental analysis and the interviews for the CLEAR environmental balance release) may be used for training/ informing the own colleagues.

The involvement of the various departments in developing synergies is fundamental for the projects' success or for the system implementation. On one hand, it guarantees a major involvement and, as such, a more extended consent on the procedures in use. On the other, it allows an appropriate use of the already existing abilities and capacities, making the most out of the single persons and saving on the costs of training and external consultants.

The importance of the involvement of all departments is useful in levelling the system knowledge, in creating consent towards the system itself and in creating a new common culture.

It is necessary to maintain at a centralised level and of high management (possibly by the General Director) the system's control and coordination while it is right to decentrate the targets definition and specific actions for their accomplishment.

"Better to avoid" It is suitable not to weaken the system's *leadership* when progressively involving the whole structure. The system implementation target and that of an eventual certification/registration must be assigned to only one director.

Operative examples

Municipality of Heidelberg
Location Sustainability Office

What has been done
During the pilot project *eco*BUDGET, a Project team was created: it was composed of representatives of several municipal departments, across the whole City administration.
- Office Of Environmental Protection, Energy and Health Promotion (Coordination)
- Personnel and Organization Office
- Central Controlling Office
- Office of City Development and Statistics
- Treasurer's Office
- City Planning Office
- Surveyor's Office
- Landscape Architects
- Office of Waste Management and Street Cleaning

This project team was directed by the Mayor for Environment and Energy, who is one of three deputy Mayors, elected by the City Council, acting on behalf of Lady Mayor.

Why it is useful
The Mayor for Environment and Energy acted as an official proxy of the Mayor. Therefore, it was ensured that all involved offices actively took part in the project without any formal instructions.

Ferrara City Council
System's organisational structure

What has been done
The political charges were separated from the technical ones. An organisational Authority, precisely the Council Assembly, represents the political level while the technical level is subsequently divided into the heads of department group (also this one already existing as an Authority of the Authority and known as "Operative Direction") and the "Workgroup" specially created to answer the requests of the Environmental Management System.

Council	Cabinet
What it does: - Approves policies - Designates groups	

Conference of High Surveyors (or Operation Directorate)	Conference Coordinator (Executive of Environment Service)
Who forms it: 8 dept. Heads + General secretary + Coordinator of special projects + informative service Executive **What it does:** - Approves procedures - Does the Re-examination of Direction	

Work group	Technical Secretariat
Who forms it: Managers/Executives designed by each department Head **What it does:** - Collects data and updates them - Prepares the procedures - It is the reference for the Technical Secretariat at the stage of setting the system	

There were also identified positions (at the right side of the image) guaranteeing connection and coordination between these different level groups: it is particularly reported the founding of the "Technical Secretariat", formed by "few persons with high competences".

Why it is useful

- Clear defining of the technical and political responsibilities.
- Using the professionalities related to the instruments already adopted by the city Council (particularly CLEAR and *eco*BUDGET).

Link
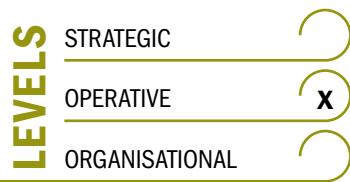
http://servizi.comune.fe.it/index.phtml?id=1422

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Environmental Review

This Point is also useful for:

· Local Agenda 21

· *Green Public Procurement*

· Reporting/indicators of the environment condition

· Aalborg *Commitments*

· Social/Sustainability balance-sheet

· Management plans

Relevance of the Point with respect to the three instruments

EMAS   **+**
CLEAR   **++**
*eco*BUDGET   **++**

The environmental review is an instrument specifically stated by EMAS, and represents one of the functioning bases of the Environmental System Management. Explicitly or implicitly, every environmental or reporting management system finds its starting point in an analysis of the Authority's environmental processes and aspects. CLEAR and *eco*BUDGET provide indications on the nature of this analysis. For example, the Balance must be formulated starting from RSA, informative base on the environmental condition of the territory, necessary for defining the feedback policy. Compared with RSA, the environmental review is more focused on the territorial competences of the Authority and on its activities and may represent a starting point reference in formulating the policies and directions to follow.

What it is

It is a process for periodically analysing the local Authority's activities with regard to the environmental state of the administered territory and to the environmental impacts related to its own personnel activities.

The analysis may be optimised with respect to the demands and characteristics of the activity carried out by the local Authority.

The environmental review has a crucial role in two distinct moments of the system's functioning, that we consider two phases of the same unique process:
    1) Initial environmental review
    2) Periodic assessment and evaluation of the environmental aspects.

Why

The environmental review serves to reconstruct an environmental reference frame that effectively directs the Authority planning and control activities. Therefore, it has to be complete, updated and reliable. It is obvious that the first critical situations consist in finding out the useful data for building this exhaustive frame.

Often the public Authority possesses large amount of data but almost never these data are structured in the same database, almost never updated or however available in a continuous way in time, almost never sufficient to describe in an exhaustive way all the activities of the Authority. The elaboration of

an environmental review requests therefore a very hard work in terms of time and resources, exactly because of the data differentiation and organising, when the organisational aspect is fundamental. For these reasons, the Point 6 has contact points with practically all the other proposed Points.

Another critical aspect, that the Public Authorities might come into when elaborating the environmental review, is the wholeness of the document. The Public Authority tends to concentrate on the direct aspects and to pay scarce attention to those environmental critical aspects that do not strictly regard the own abilities (the indirect aspects) but that might reveal key elements for the strategic planning of the territory.

In order to optimise the instrument with respect to the Authority's demands, the attention to the so-called indirect aspects and to the structuring on the base of abilities appear as very important elements, apart from the link with other deeper investigation instruments developed by the Authority (for example the Report on the state of the Environment).

Requirements

Focus on the indirect environmental aspects ➝ Link to the decisional process ➝ Identification of the trade-off ➝ Organisational methods for the Environmental Analysis ➝ Analysis by responsibility fields (or legal competence field) ➝ Periodical update of the data ➝	POINT 6 **Environmental Review**

Focus on the indirect environmental aspects

Targets of the requirement Deepen the analysis of the environmental aspects that are indirect, central and fundamental for the Public Authority.

What to do
- Considering as prescribed by the EMAS Regulation both the direct and the indirect aspects connected to the activities of an organisation. In the case of a public Authority the indirect aspects show up of major relevance seen the territory management competences
- Considering two categories of indirect aspects: the territorial ones, and those managed by third parties. The first ones interest mostly the Authority's planning and control abilities, while the second category help emerging the critical situations associated to the outsourcing some public interest services that, even if having great environmental relevance (waste disposal management, transport, hydrical service, etc.) often are not adequately managed by the system.

ENVIRONMENTAL ASPECT	element of the activity or products or services of an organisation that may interact with the environment
DIRECT ENVIRONMENTAL ASPECT	that may directly keep under control
INDIRECT ENVIRONMENTAL ASPECT	on which it may exert an influence (partial control)

Hereby-reported is an example of classification of the environmental aspects in direct, indirect managed by third parties and territorial indirect for two activities of the City Council's competence. This subdividing allows the immediate link of the environmental aspect to the common's methods of acting upon it (planning, regulating, and controlling).

ACTIVITY	ENVIRONMENTAL ASPECT	TYPE
Management of the water filtering plant by the *utility*	Hydrical discharge Waste production Energy consumption Odour emission Noise emission	Indirect managed by third parties
Energy Plan Elaboration	Energy consumption on the territory Energy Production from renewable sources Authority's energy consumption	Territorial indirect Territorial indirect Direct

"Better avoid" Above all for what regards the indirect aspects managed by third parties, do not limit to information in your own possession: it is fundamental to activate data communication procedures with all external Authorities involved in various ways in the environmental aspects management.

Link to the decisional process

Targets of the requirement Promote the integration of the technical results, consequential to the environmental review, with political needs.

What to do
- Organise the periods of the Environmental Review with periods of planning and programming typical for the Authority in order to ensure the connection with the decisional process. Performing a complete environmental analysis at the beginning of every political mandate allows defining of medium and long-term strategies starting from a comprehensive picture of the critical points and of the environmental opportunities. The picture has then to be yearly reviewed in support to the Authority's programming activities, but in a simpler form and also concerning the results of the direct and indirect environmental aspects identifying and assessment. The objective is that of checking the effectiveness of the policies and ongoing activities and of updating the environmental critical situations on which to operate
- When defining the Authority's intervention priorities, also consider the strategic-political directions besides the technical type environmental critical situations, as to guarantee coherence to the Authority's actioning and fidelity to its own mandate commitments. This may represent an important support for creating a bridge between the technical and political level.
- Use efficient communication instruments at the political level, so that

not risking letting the used information tied to an exclusively technical dimension

How to do   The alignment with the Authority's timing implies that the Analysis report or the results of the annual environmental aspects assessment report are ready at least one month before the defining of the objectives. It is particularly desirable to draw up the analysis a few months before the mandate deadline, in order to have the document ready before the taking over of the new Assembly.

To make the contents of the Analysis or of the annual assessment beneficial at a political level, it is useful to draw up a communication document that synthetically presents the results. The talkative parts have to be sided by tables and graphics with clear and synthetic references to criticisms, which the politician can easily translate into targets to be achieved.
It may be useful to accompany the results description with a summarising synthetic frame containing the following information:
- Critical environmental aspect;
- Reason for the critical aspect;
- Authority linked activities;
- Related commitments of the administration and reference papers;
- Citizens and/or stakeholders concern;
- The expense the aspect's management employed in the previous year's balance sheet.

Once defined an environmental aspect's technical critic point this may be "weighted" in confront with its political relevance, starting from what reported in the main strategic documents of the Authority, particularly: Mandate Plan, Programmatic Estimate Report (RPP), Management Executive Plan (PEG), Energy Plan, etc. assigning major attention to its presence in the strategic documents than in the planning ones.

The differentiation of the political type priorities is facilitated by the process of explaining the Policies presented by CLEAR that singles out and classifies the environmental commitments starting with the planning and programming documents of the Authority

"Better avoid"   When annually updating the analysis's data, do not entirely re-propose the document: it would be useless and expensive. As explained above, a slender, more focused document can be proposed on the results of the differentiating and assessing of the direct and indirect environmental aspects, updating where needed the environmental criticalities to act upon

Identifying the trade-offs

Targets of the requirement   Acknowledge the possible situation of conflict with the environmental policies.

What to do	• Consider when describing the environmental state of a territory the presence of clash fields between environment and social-economical aspects, those being the so-called "trade-offs", situations in which the environmental advantage may be to the detriment of the economical one. For example, in the case of a company with high impacts on the environment but producing social-economical benefits on the territory (employment, territorial competitiveness, etc.).
How to do	The analysis may contain sections dedicated to the description and study of these situations, taking care to report the citizens' and *stakeholders*' points of view (perceived criticality).
"Better avoid"	Avoid to "hiding", within the report, those criticalities truly existing on the territory, because the document is internal to the Authority and because the document must be "useful" to the Authority. A cognitive frame not including the social and territorial emergencies would not be of any help in facing criticalities.

Organisational methods for the Environmental review

Targets of the requirement	Structure the process of environmental review.
What to do	• Define a transverse structure for performing the analysis and for the use of its results. It is important (also for ensuring the link with the strategic planning) the involvement of both a competent technical group in the drawing up of the analysis and for spotting of the technical criticalities, as well as of political representatives caring of the result validation and of their re-lecture in a political action key.
How to do	In order to guarantee the highest possible integration into the Authority, it is essential that the same persons that deal with the other environmental instruments eventually existing in the organisation form the workgroups. It is also essential to create a capillary internal structure of the Authority so that in each sector there is a person in charge of the environment. The environmental management is effective if carried on by all of the Authority and not only by a single office.

Analysis by responsibility fields (or legal competence field)

Targets of the requirement	Clearly, identify the environmental relapse of the activities carried out by the Authority.
What to do	• Investigate by means of the environmental analysis on all the issues that are of legal competence that is to say all the themes which

responsibility is even partially assigned by the regulations in force to the Authority

The responsibility fields are the so-called "fields of competence" by *eco*BUDGET and CLEAR. They may be used for setting up the structure of the analysis.

Periodical data update

Create synergies among the various instruments when using the environmental data.

• The updating of the data is essential for the reliability of the information shown in the analysis. It has to be taken into account that every datum has a different timing, according to its characteristics and finality. There are data that request a yearly updating (e.g. input, output and outcome data) in order to assess the environmental aspects; for others instead is enough an update in the occasion of a new Environmental Review, at the beginning and at the end of every mandate (general context data).

Just an example:

ENVIRONMENTAL PERFORMANCE DATA (INPUT AND OUTPUT)	The consumptions, the waste production, the purchases, the managed waste, distributed and purified water	Yearly updating
DATA ON THE AUTHORITY'S ACTIVITY	Released authorisations, environmental measures passed, environmental expenses	Yearly updating
TERRITORIAL DATA	Meteorological-, geological-, naturalistic-, hydrographical-, and socio-economical data, etc.	Yearly updating

To guarantee the updating of all necessary information it is suitable to use, where already present, the data reported in the Environmental balance.

Examples of existing documents
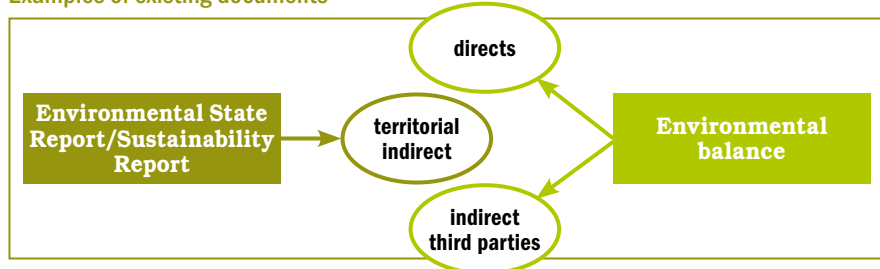
It is however indispensable to create a one only meta-database that allows managing the environmental data in a homogeneous way and which the Authority may freely derive for its own needs of monitoring and assessing the performances and the reporting (see Point 4).

Operative examples

Municipality of Ravenna

Implementation of an integrated system between EMAS and CLEAR for the Initial Environmental Review

What has been done

The Municipality of Ravenna performed the Initial Environmental Review, required by EMAS according to CLEAR Environmental Balance, to favour an integrated reading of these two tools. It uses an empirical methodology that 1. emphasizes the main environmental themes of competence of a Municipality (Field of Competences) and that 2. characterizes a structure of the reporting that emerges from what an authority *"has to do"* for the environment, because required by law as specific competence, and from what the authority *"chooses to do"* to qualify its intervention on environmental themes.

Why it is useful

Such integration between the two sustainable tools adopted by the Authority allows making use of a well-established methodology that helps defying what "environmental" means for the Authority, and exploiting available synergies without burdening the Administration.

The fields of competence represent a single container that allows to easily link:

- The environmental aspects;
- The outputs of the aspects evaluation, therefore their significance;
- The competences and legal obligations for each aspect;
- All indicators necessary for monitoring all aspects.

Link

www.agenda12.ra.it

Municipality of Ferrara

Integration of Environmental Balance and Initial Environmental Review (EMAS)

What has been done

To implement the Initial Environmental Review, a tripartition of all aspects into direct, indirect and territorial indirect has been done. Part of the work done for the editing of the Environmental Balance is used for the editing of the Initial Environmental Analysis, in particular for the description of the Indirect Environmental territorial Aspects.

Why it is useful

- The use of the Environmental Balance to implement the Initial Environmental Review allowed the optimal use of human resources and the use of data collected for the Environmental Balance.
- The tripartition allows an easy monitoring of the significant aspects add to manage a more detailed surveillance plans.

Link

http://servizi.comune.fe.it/index.phtml?id=1422

Municipality of Mantova

Environmental Review

What has been done

The Environmental Review, revised on annual basis, takes into account the new criteria introduced with LIFE IDEMS Project.

The study carried out for drawing up the Environmental Review included the mapping of existing documents: report on the state of Environment, Environmental Balance according to CLEAR methods, Programme Lines (Administrative Mandate Programme 2005-2010), Action Plan of A21L, Initial Environmental Review according to ISO 14001, Aalborg Commitments.

Subsequently, all activities carried out within the District have been mapped allowing detecting the environmental aspects, classified as follows:

1. Direct Environmental Aspects;
2. Territorial Environmental Aspects (direct and indirect);
3. Environmental Aspects connected to activities managed on commission.

To define the criteria for assessing the significance of environmental aspects, different conditions were chosen, according to the type of environmental aspect.

Direct Environmental Aspects:

- Severity of environmental consequences;
- Level of economic investment of the administration.

Territorial Environmental Aspects:

- Severity of environmental impacts;
- Vulnerability of the environment;
- Importance of the activities in the Programme Lines, classified according to Aalborg Commitments.

Environmental Aspects connected to activities managed on commission

- Degree of environmental involvement defined by contracts;
- Environmental performance of suppliers/contractors;
- Level of significance of service in respect to the environment.

Why it is useful

The Environmental Review allows identifying environmental aspects in relation to their level of significance. The enclosure of significant environmental aspects translates into improvement actions that are included within the plan of the district and are properly financed. The relation between the Environmental Review and the Environmental Balance guarantees transparency.

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Legal compliance
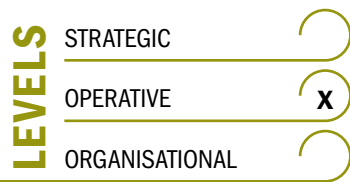
STRATEGIC	
OPERATIVE	**X**
ORGANISATIONAL	

This Point is also useful for:

· Local Agenda 21

· *Green Public Procurement*

· Reporting/indicators of the environment condition

· **Aalborg** *Commitments*

· **Social/Sustainability balance-sheet**

· Management plans

Relevance of the Point with respect to the three instruments

EMAS +
CLEAR ++
*eco***BUDGET** ++

EMAS prescribes the Authority's legal compliance as a pre-requirement. This must however be added to an element of pro-activeness that goes beyond the EMAS regulation and that is inserted in the concept of "do better": it is about considerations on obligations not merely deriving from the rules but from the Authority's choices of voluntary adhesion.

For CLEAR and *eco*BUDGET, the legal compliance is not an element of the process but part of the background. In the definitions of the environmental policies is still appropriate to give major emphasis to the evaluation of the legal compliance as a decisive variable for orienting the choices of the decision-maker and defining the priorities of commitment.

What it is

The legal compliance configures as an essential requirement so that the Authority can be in the conditions of putting into effect and reporting its own environmental policies.

The identification of the legislative prescriptions (understand what is applicable to the Authority) and their evaluation (understand the position of the Authority concerning the individuated conformities) are the two basic elements this Point is based on.

Why

The compliance to the law, even if being a pre-requirement for those local Authorities voluntarily adopting environmental management systems, is not a matter of easy accomplishment. The full respect of the legislation is outlining in most of the cases as a criticality for the Authority, because providing to a lack of compliance requests substantial efforts of time and both human and economical resources.

Without counting that often, even before the legal un-compliances, appears the problem of lack of awareness from the Authority's side on the applicable regulations.

The Environmental Management Systems are useful first of all for getting the public administration aware of their placement with regards to the law and then for keeping under control the risks and the consequences deriving from the lack of compliance: legal, environmental, economical, but also social. This last aspect, related to loosing credibility among stakeholders, is of particular importance for a public administration, if on one hand it governs the territory and its citizens, imposing duties and obligations, on the other hand must be able to "give a good example" by its own work.

Legal prescriptions and competences identification → Regulations and competences evaluation →	POINT 7 **Legal** **compliance**

Legal prescriptions and competences identification

Targets of the requirement Identify the legislation enforceable to the Authority, using the same structure of the environmental review and endowing with a specific database/register with formalised updating.

What to do
- From the very start, configure and formalise the process individuating the legal regulations that rules the Authority, for what regards the content (how to individuate and differentiate the obligations?) and the frame (how to structure and organise the amount of collected data? which are the responsibilities associated to the data management?). The process has to be organised to create a tool of easy access and fruition.

How to do **Structuring the contents: the legal compliances**.
The obligations to which the Authority is subject may be divided following the competence areas used for the environmental review, that derived from CLEAR and *eco*BUDGET (see Point 6, requirement "Analysis by the responsibility fields"). This would allow rapidly associating every environmental aspect to the relative legal references (which are the competences of the Authority in the matter) and the responsibilities (whom inside the Authority manages that aspect and who is "legally" responsible).
Using the same sub-division for the Environmental Balance – environmental Analysis – Legal register would guarantee a real integration between the instruments (EMS and Balance) and above all the coherence of the reported information from one and the other.

Structuring the container: register or database.
The list of the individuated legislation must be accessible, available to consultation, regarding every sector/service, in a way that each and everyone of them might be acknowledged of the legal prescriptions of its competence. The electronic format is therefore obviously to be preferred and the informatics network of the Authority should be able to guarantee the sharing or this document. In the mean time, it is also important to offer to everyone the possibility of reproducing or obtaining in another way the laws on a paper support.
Besides the access, it is also important to promote benefiting of the document. In particular, everyone should be able to consult the database for areas of responsibility (find out what is of its own competence), as well as for

environmental aspect and themes, in order to have an overall view on all the subjects that share with him/her the responsibilities in certain matters.

The management and the updating of the applicable legal requirements should take place according to pre-established methods and by optimising the information flux and avoid confusion; can be chosen a centralised or a decentralised type of organisation:

- in case of centralisation, a specially designated unit is responsible of monitoring of producing the new legislation, of updating the register/database and of its subsequent communication to the department/service interested in it;
- in case of decentralisation, a competent figure internally to each department has to be individuated, to who entrust the responsibility of monitoring the legislation and that subsequently has access to the register/database for modifying it.

"Better avoid"   In the case of the decentralised structure, having a unique register/database may prove self-defeating. Being modified by more than one person, monitoring its updating would be very difficult. Each department may endow with its own internal use instrument, thus making slenderer the updating procedures, even if in proceeding in this way, the overall view is no longer possible (e.g. the understanding of the sharing of responsibilities with other departments on certain matters).

Evaluation of fulfilments and competences

Targets of the requirement   Distinguish the compulsory legislation from the voluntary one.

What to do
- Proceed to an evaluation of the obligations the Authority is subject to, after individuating them that understands the Authority's position with respect to them. It is definitely a long and complex operation, but necessary and supportable by a certain procedure.
- Include in the list of the legislation also the "voluntary" one, namely the obligations deriving from laws and regulations, but from signings and voluntary adhesions to the Authority (for example program agreements that regard local situations, but also the Aalborg commitments themselves) or from programmatic or strategic documents.

How to do   Once included on the list also:
- The voluntary applicable legislation, adopted or signed;
- The programmatic documents having political value.

The Authority might assign them a degree of importance (or of cognition) and make possible the hierarchically organise the commitments deriving from these documents. This passage is fundamental for being able to prioritise the necessary interventions and respond to eventual un-compliances that surely are not all serious in the same measure.

This phase makes also possible the assessment of the environmental aspects according to the strategic priorities suggested at Point 6 ("Environmental Review"), on the basis of what exposed by the Authority's main strategic documents: Mandate Plan, Programmatic Estimate Report, Management Executive Plan, Energy Plan, etc., according more importance to the presence in the strategic documents than in the programmatic ones.

The process of elucidation of CLEAR policies that individuates and classifies the environmental commitments starting from the Authority planning and programming documents is useful to identify the political priorities.

The process of explaining the policies present in CLEAR, that singles out and classifies the environmental commitments having as a starting point the Authority's planning and programming documents is useful right for individuating the political type priorities.

Operative examples

Municipality of Ferrara

Method for updating the Legislative Register

What has been done

The structure is decentralised for what regards individuating the new legislation (responsibility of every service manager) but it has only one register at the centralised level. The risk of having too many referees that get hold of the document in an out of control way, is avoided thank to the use of "update schemes", that are periodically filled in (and in any case with the release of new laws) by each manager and than sent to the "technical secretariat". The technical secreratiat is a group that works at a centralised level for updating the register in a homogeneous way and with certain continuity.

Why it is useful

- Updating the register is a shared responsibility, so the manager can concentrate on its own tasks;
- In the mean time, the common Authority's internal procedure (that uses standard schemes updating) allows a central unit to coordinate the whole process.

Link

www.comune.fe.it/emas

Municipality of Ravenna

Implementation of a legislative database organized on CLEAR field of competences

What has been done

The Municipality of Ravenna employs the structure of CLEAR field of competences for the environmental analysis as well as for the setting up of the legislative database (implemented in Excel). The update of the database is task of the Legal Office of the Municipality of Ravenna.

Why it is useful

The use of the same structure allows an unambiguous and simplified reading of all documents employed in EMAS Registration.

Link

www.agenda12.ra.it

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Data Quality

LEVELS

STRATEGIC	
OPERATIVE	**X**
ORGANISATIONAL	

This Point is also useful for:

· Local Agenda 21

· *Green Public Procurement*

· Reporting/indicators of the environment condition

· Aalborg *Commitments*

· Social/Sustainability balance-sheet

· Management plans

Relevance of the Point with respect to the three instruments

EMAS   **+**
CLEAR   **++**
*eco***BUDGET** **++**

The issue of the data quality is central and transverse for the development of environmental management and accounting systems. Each step (*Plan, Do, Check, Act, Reporting*) needs the support of reliable, reproducible data, with features allowing their internal and external institutional use and communication, taking into account the diversity of the interlocutors.

EMAS faces the data quality problem mainly with reference to the indexes to be used in the environmental Declaration (Recc. CE 532/2003).

CLEAR and *eco*BUDGET detail the requested features of the data used for the build-up of the accounting system. The CLEAR data on the expenses refer to an adaptation of the ISTAT matrixes.

The existence of an informative indexes management system however requested both by the Balance and by EMAS, and the relationship management with the system's data providers (particularly with the Agencies) shows up as crucial for the quality of the processes.

What it is

This *Point* concerns a very large and complex subject: all organisations that manage or use data constantly are concerned of their quality and therefore methodologies, standards and protocols are defined in order to make the information surer and more reliable.

Are identified some minimal requirements for ensuring:

- The possibility of environmental *performances* confrontation in time (from one year to another) and in space (between different Authorities), particularly through the use of shared systems and encoded for the data collection and management;
- The reliability of the external data with respects to the administration (for example on water and waste management);
- The reliability of the data originating from non-homogeneous sources;
- The information quality even when the standard methodologies for calculating some of the parameters do not exist.

Why

The introduction of the management systems to the public administration brought up some critical features connected to the public Authorities making use of the data, to start with the consideration that the

greatest part of the used data are of external origin. It is therefore essential ensuring their traceability and reliability all along the production process.

The nowadays-available instruments do not always solve the local administrations data quality related problems.

The requirements identified during the IDEMS Project have in view supporting the environmental data management by a public Authority, defining the quality standards needed for ensuring reliability to the data and information the system needs during its different phases (ex. territory knowledge and control, defining the feedback policies, verifying the government action efficiency, monitoring of the internal processes, etc.).

Requirements

Choose the necessary key indicators →
Define clear methods for data collecting →
Implement a data management system →
Evaluate the data →

POINT 8
Data Quality

Choose the necessary key indicators

Targets of the requirement Individuate the key indicators for describing the key environmental performances of the Authority.

What to do
- Define a set of basic indicators covering the main Authority's acting environments and that are able to evaluate the whole of the organisation's environmental performances;
- Include the environmental indicators the administration has to provide to upper hierarchical Authorities or external subjects, so as to co-ordinately manage all the environmental information;
- Select some key indicators, particularly significant, able to evaluate the outcomes the administration generated at a local level;
- Link key indicators to the main tasks indicated by the public administration within the documents.

How to do When defining the set of basic indicators it has to be taken into account its future use, for example:
- Monitoring the activities and environmental aspects;
- Evaluate the policies' results, objectives and *targets*;
- Describe the environmental condition;
- Communicate the own *performances* to politicians or external *stakeholders*.

The set may include physical, economical, social and managerial indicators.

The identification of the key indicators must directly involve the *management* and the local government.

The key indicators, in order to be used as strategic control instruments and of external communication, must be few (suggested not more than twenty), clear, scientifically valid, univoque, based on traceable data and shared with the *stakeholders.*

The set may be enriched and modified in time, but it is necessary to keep unchanged some of them that may describe certain performances' variation along the years.

It is useful referring to a set of indicators already consolidated and diffused (ex. Recc. 532/2003/CE or DPSIR indicators used in the Report on the state of the Environment, etc.), in order to facilitate the comparison between the performances of the different organizations.

"Better avoid"
- Elaboration of complex indicators that may lead to unreliable results or be too expensive for a constant update.
- The definition of key indicators only at a technical level. Being directly linked to the results that the administration aims at obtaining, they must be shared at a political level and possibly by the local community.

Define clear methods for data collection

Targets of the requirement Simplify the collection and improve the traceability of the environmental data.

What to do
- Stipulate written protocols for internal and external- with respect to the Authority - data collecting;
- Individuate the most appropriate instrument for ensuring that the required information for each datum will be transmitted to the person who collects it (besides all external bodies).

How to do The data collecting protocols must specify:
- The form the data must be provided in (parameters and measuring units, degree of aggregation, period of reference, etc.);
- The periodicity in collecting them;
- The calculating methodologies (for example which are the simplifications and approximations to be done);
- The scale of usability;
- The responsible (department or person) of each single datum, and the relative contact information. A useful methodological reference is represented by the Global Reporting Initiative *Indicator Protocols*, to which we refer in the opening chapter that describes the reference context for the three instruments.

Inserting indications on the data fluxes and necessary information in the official documents regulating the relations between the Authority and the organisations, for example:

- In the *Utilities*' procurement contracts;
- In the authorising documents for companies and productive activities in general;
- In the agreements with the Environmental agencies;
- In the program agreements, or other local volunteer agreements.

Implement a data management system

Targets of the requirement   Create a reliable database.

What to do
- Guarantee uniformity available information for all data;
- Evaluate the reliability and reproducibility of single data:
- Identifying the sources and the responsibilities related to collecting of each datum.

How to do   Create an informatics database for all the environmental data managed by the Authority (not only those related to the management and accounting instruments) so as to guarantee a better traceability of the information and optimising the data collecting work, avoiding dispersions and duplications.

The data base must interface and where possible integrate with the Authority's common instruments of programming and control (for example strategic control, management control, etc.).

Evaluate the data

Targets of the requirement   Correctly interpret and use the information brought by the data.

What to do
- Define methods for evaluating the quality of the obtained information;
- Establish criteria for interpreting the data.

How to do   Verify through the audit the presence of documented procedures, reliable registration instruments, of non-compliances management, of training and qualifying of the operators.

However, usually any outsourcing data should be verified and validated before their use.

Explain the reference values (ex. legal limit, previous period value, the target of the environmental balance, etc.) in order to interpret and compare the obtained data.

"Better to avoid"   Use data of unknown souce and/or obtaining methods.

Operative examples

Municipality of Mantova

Integrated set of indicators

What has been done

Since 2006 the whole set of indicators of processes, complied with the procedures of Environmental and Quality Management Systems (EQMS), is integrated with the set of indicators of Management Control. The Executive Management Plan, into which the main improvement actions defined within the Environmental Programme converge, is monitored through the procedures of Environmental and Quality Management Systems through the Balanced Score Card System. This, together with the internal audit and the periodical review of the Environmental Analysis, allows a growing effectiveness and efficiency of the Environmental and Quality Management Systems.

Data collection and data handling are regulated by a specific procedure of the Environmental and Quality Management Systems. A database, with a set of 'metadata' on the territory and on the environment, is implemented on-line from all people that collect and/or analysis them at first. Data are useful for monitoring the Environmental and Quality Management Systems and for other activities (VAS, VIA, Plans and Programmes, Communication, Management Control, ecc.).

Why it is useful

- The system aims at guarantee reliability of data, its reproducibility and the direct updating by the source;
- The sharing of the database aims at avoiding the simultaneous collection and analysis of the same data on the same fields, as it often happens in different offices, districts and public agencies.

Municipality of ravenna

Implementation of an informative support for the management of data and indicators

What has been done

A database to catalogue and systematically collect data, environmental indicators and indicators of sustainability has been created. The database aims at implementing: the environmental accountability; EMAS monitoring and surveillance; the update of the Report on the state of environment; the evaluation of *eco*BUDGET targets; the monitoring of the Action Plan of Agenda 21; the reporting of Aalborg Commitment. It also aims at responding to the investigation periodically requested by other authorities (Examples of investigations: Ecosistema urbano, Osservatorio ambientale delle città (ISTAT), Comuni riutilizzatori, Comuni ricicloni, Bandiere Blu, etc.).

Data collection is accomplished through forms sent to all services, technical offices, to multiutilities and to public and private Authorities present within the Municipalities.

The system encloses 500 indicators, catalogued within a database (Access files); for most of these indicators a multi-year series is available.

The database is created in order to:

- Allow a comparative analysis of environmental performances, to create a temporal trend;
- Allow availability of internal and external data, thanks to the exchange of information with the "data holders";
- Allow reliability of data, giving precise information on modalities of data retrieval and data analysis, and on the institutional use (that officially guarantees its reliability);
- Become a valid instrument to make data holders aware of their responsibilities;
- Allow identifying in which documents the data holder enters a specific data. This information allows to further verifying the reliability of data.

Figure: Form of the database.
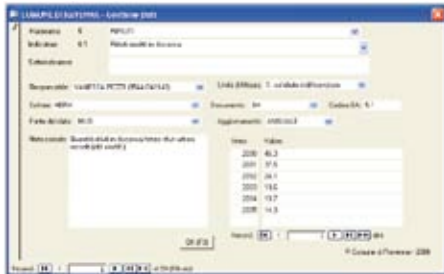
Why it is useful

It allows to guarantee quality and reliability of collected data, and to provide organized references to assess and control targets and improvements. It can also be an important source of information to detect new indicators apt to measure the results of policies.

Link

www.agenda12.ra.it

Authority Heidelberg

ecoBUDGET indicators

What has been done

Choosing key indicators for monitoring ecoBUDGET objectives.

Why it is useful

- Attention to connecting the indicators with the planning and control instruments;
- Set of indicators for measuring the performance in time;
- Choosing the indicators on the basis of their use ("internal" indicators for yearly monitoring, official, national indicators, for medium-long-term monitoring).

Monetary accounts

This Point is also useful for:

· Local Agenda 21   · Aalborg *Commitments*

· *Green Public Procurement*   · **Social/Sustainability balance-sheet**
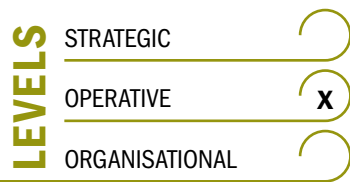
· Reporting/indicators of the environment condition   · **Management plans**

Relevance of the Point with respect to the three instruments

EMAS   **+**
CLEAR   **++**
*eco***BUDGET** **++**

This Point is realised based on the CLEAR stipulations, since it is the only instrument having developed a method for analysing the monetary accounts.
CLEAR stipulates the analysis of the Authority's economical-financial balance (and of the utilities' balances) for individuating the expense sustained for environmental purposes and its classification according to the environmental balance structure.
The monetary accounts theme may represent however a useful element in the development of the Environmental management System, often used as control instruments for the Authority's management.

What it is

Point 9 concerns methods of accounting the expense sustained by the Authority for the local environment governance and in particular for carrying out actions defined by the management system.
According the CLEAR methodology, environmental are those expenses sustained for the activities of: pollution prevention, reduction, elimination and monitoring; for the environmental restoration and more generally for the sustainable management of the territory. EMAS and *eco*BUDGET do not stipulate equivalent activities.
This approach represents an adaptation to the local Authority's informative and managerial needs of the environmental accounting instruments that Eurostat defines at the European Community level. The European Statistics Institute has in fact developed the SERIEE system (Système Européen de Rassemblement de l'Information Economique sur l'Environnement) and its satellite account for the environment protection expenses EPEA (Environmental Protection Expenditure Account) in order to consent the member states collecting and classifying in a homogeneous way the economic information on the environment.

Why

The ordinary balance is not structured to highlight and take into account the environment's costs, mostly constituted by the impoverishment and exhaustion of the natural resources and of the expenditure needed to face the pollution, the diseases, the environment restoration, and for the actions of adapt related to the pollution (as in the case of the climatic changes).

For the traditional accounting and for most of the planning instruments, born when the development sustainabil-

ity issue was not yet an issue at the centre of the world's public opinion, it is simply all about "occult costs".

The purpose of this point is to guide the administrations when developing a system of re-reading their own balance, for identifying and keep monitored the expenses sustained directly and indirectly for the development of their own local sustainability policies.

In particular, the system must be able to provide in real time information regarding:
- The resources allocated at the beginning of the year for carrying out the activities stipulated by the environmental improvement program and by the estimate environmental balance;
- The resources effectively and progressively employed during the year;
- The amount of the related cash exits, so to have a return on the actual carrying out of the interventions.

Requirements

Re-read the economical balance ➡

Connect the system to the ordinary programming and control instruments ➡

Develop estime models (optional) ➡

Evaluate the natural resource patrimony (optional) ➡

POINT 9
Monetary accounts

Re-read the economical balance

Targets of the requirement   To analyse the ordinary balance in order to identify the expenses the institute meets for carrying out the Environmental program activities and more generally to put into effect its own sustainability policies.

What to do
- Identify the estimated and sustained expenses for each of the activities on the Environmental Program;
- Identify the estimated and sustained expenses for each of the policies or strategic policies group;
- Individuate the expenses sustained by subjects external to the institute;
- Evaluate the eco-effectiveness of the cost bear for the management of environmental services;
- Analyse the entries from environmental character taxes.

How to do   For analysing the environmental expense, it is necessary to establish a few criteria that render as much objective as possible the identification of the expenses that might be considered environmental. In order to facilitate this operation, the CLEAR method has adopted a definition of the environmental expense based on the purposes for which this expense was sustained and on the falls in environmental terms that the relative interventions determine. The definition of environmental expense is the following: *"It has to be considered as environmental the expense sustained for the pollution prevention, reduction, elimination and monitoring, for the environmental restoring, and the sustainable management of the territory".*

It is therefore necessary to analyse the Authority's balance and individuate those expense data entries corresponding with such definition.

During the draw up of the environmental program, it is needed to single out the balance data entries corresponding with every stipulated action, in order to indicate the economical resources that the Authority commits to spend for its carrying out. During the practice period, advancement reports must be elaborated, which outline the effective proceeding of the expense with respect to what was estimated.

It is appropriate that the analysis does not stop at the single actions on the Programme but identifies in a more general way the sustained environmental purpose expenses. In particular, the system must outline how much the administration spends for the carrying out of its own sustainability strategic policies, as it comes out from the environmental policy document or the environmental balance.

The expenses sustained by subjects external to the Authority for carrying out the program activities or environmental policies must be monitored and classified (but keeping them clearly separated from the expenses directly sustained by the Authority). This is the case for example of the environmental services managers (e.g. waste, water cycle, etc.), of the environmental agencies (e.g. for pollution monitoring), of the external appliers of the Authority's policies (for example the interventions left in charge to external subjects nominated by a program agreement). All the information relative to these interventions have to be collected in a systematic way, guaranteeing the reliability and data quality principles exposed at Point 4. In addition, the information management methods might be those described in the same chapter.

The expenses, for which an environmental content was confirmed, must be classified coherently with the Program's and environmental balance defined structure, thus always guaranteeing a perfect concordance between the documents and the information. In defining the classification structure, the scheme proposed by CLEAR (Fields of competence and reporting environments) and the CEPA classification defined by Eurostat may be taken as models.

For what concerns incomes, items directly connected to environmental aspects must be analysed. These information are not to be directly linked to the Environmental Programme but they represent added information for the results assessment phase and management re-examination.

Connect the system to the ordinary programming and control instrument

Targets of the requirement Connect the methods for surveying the management system's expense to the ordinary programming and control instruments of the Authority.

What to do
- Codify each expense from an environmental point of view;
- Insert the environmental code into the Authority's accounting software.

How to do   The data entries for environmental expense have to be found and clearly identifiable within the Authority's accounting, and cannot be the result of subjective estimates or indications from the institute's representatives. It is necessary to build up a codifying system consenting the identification in an unique manner of the expenses considered of environmental ending and in particular those relative to actions of the environmental program. Such codifying system must be introduced in the Authority's ordinary accounting system and must be encountered in the various programming and control instruments and programs (for example operative programs, service activity annual programs, economical-financial balance-sheet, management control, etc.)

It is absolutely essential that this part of the system is elaborated and managed directly by the responsible of the Authority's accounting and balance system, that have to be therefore involved in a strong manner in the management system's workgroup and management.

Develop models of estimate (optional)

Targets of the requirement   Develop the forecast scenario (economical and physical) to support the policy *making phase* and monitor the results of the applied policies related to the strategic environmental policies, particularly those related to environmental highly critical situations or with strong elements of social and economical clashes.

What to do
- Identify the environmental aspects and the policies which are subject to major criticality or uncertainty on what initiatives to develop or on the outcomes these may generate;
- Individuate the most appropriate estime methodology for the specific environmental sphere;
- Use the results of the estimates as a base for defining (or re-direction) the political choices of the Authority.

How to do   The development of this type of forecast models is nowadays very complex and often very expensive. The developed methods are still in many cases experimental and difficult to be put into effect in a systematic manner by an administration. For these reasons, the requirement is defined as optional, still underlining its usefulness and the opportunity the administration have to experiment this type of analysis.

Some reference instruments and methods are:
- Evaluation costs/benefits
- Evaluation of the costs connected to the presence or absence of an environmental policy (e.g. the Kyoto protocol or the National Energy Plan)
- Ecological debt
- Evaluation of the negative external factors

Evaluate the natural resources patrimony (optional)

Estimate the economical value assignable to the natural resources on the administered territory.

What to do
- Identify the most critical environmental resources on the reference territory e
- Individuate the most appropriate estimation methods for the single resources
- Repeat the estimates in time, thus assessing the fluxes and natural resources stock variations related to the feedback policies put into effect.

How to do
As in the case of the previous requirement, also this one is optional, since its methods are still at an experimental level and difficult to carry out in a systematic way.

Some reference instruments and methods are:
- Estimates based on the contingent assessment;
- Economical assessment of the welfare;
- Assessment of the ecological damage;
- Estimates of the costs for maintaining the present conditions and availability of the natural resources.

Operative examples

Operative examples are not available, since at the time of writing up the guidelines, partners were in the procedure of implementing the connection between Management System and Accountability.

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This Point is also useful for:

· Local Agenda 21

· *Green Public Procurement*

· Reporting/indicators of the environment condition

· Aalborg *Commitments*

· Social/Sustainability balance-sheet

· Management plans

Relevance of the Point respective to the three instruments

EMAS   **++**
CLEAR   **+**
*eco***BUDGET**   **+**

The EMAS regulation stipulates the internal communication management (from the base to the top and vice versa) and external (both from the exterior and towards the exterior). In particular, for what regards the communication towards the exterior, EMAS individuates the Environmental Declaration as the peculiar instrument with which the registered organisation relates to the exterior.

CLEAR and *eco*BUDGET state an unique communication instrument, the Environmental Balance, to be used internally and externally as an instrument for transparent reporting.

What it is

The Point 10 concerns the environmental information and the communication of the Authority's performances both internal and external.
The information is connected to the institutional duty of a body to make available and accessible all the managed environmental information, in compliance to what established of the first pillar of the Aarhus Convention and its relative applied measures.
The communication regards instead an Authority's capacity of reaching its own internal and external *stakeholders*, giving them the relevant information in a comprehensible and efficient way.

Why

An efficient and effective communication is the essential requirement for the functioning of the management systems, in particular for guaranteeing the continuous improvement.
For a public Authority, the communication has particular features, since the administration should guarantee a continuous and systematic information flux, ensuring transparency and accessibility of the information on its own actions.
The Aarhus Convention and the European Directive 2003/4/EC ratified the principle of the public's access to the environmental information.
The requirements of this Point regard in particular this specificity and point on some elements to be taken into account without having the pretension of being exhaustive on the environmental communication subject.

	POINT 10
Guarantee the access to the environmental information →	**Communication**
Realise an effective communication →	**and Information**

Guarantee the access to the environmental information

Targets of the requirement

Guarantee the freedom of access to the information relative to the environment and in possession of the public authorities and to their diffusion (first pillar of the Aarhus Convention).

What to do

- Guarantee the citizens requests management ;
- Collect and reveal the environmental information.

How to do

The concept of "environmental information" includes all information in a written, visual, sound, electronic form that regards:
- the state and the interaction of the environmental variables: air, water, soil, landscape, biodiversity, etc.;
- environmental agents: substances, energy, noise and radiations, etc.;
- environmental documents and activities: political, plans and programs, legislation, administrative documents, environmental agreements, as well as analysis costs-benefits and other forms of economical assessment used in the environmental decisional processes;
- the state of health, safety and the human life conditions, of the cultural interest sites and buildings, in the measure in which are or can be interested by the state of the environmental variables.

In particular, the information that has to be guaranteed includes:
- The texts of the treaties, conventions and international agreements, of communitarian legislative documents, national, regional and local concerning the environment;
- The policies, the plans and programs regarding the environment;
- The reports on the state of the environment (to be published minimum every four years);
- Data on the activities influencing the environment;
- The authorisations and agreements on the environmental matters;
- The studies on the environmental impact and risk evaluations.

The 2003/4/CE Directive specifies that:
- the environmental information is put at the disposal of the applicant as quick as possible or no later than in one month from receiving by the public authority of the applicant's request. If the volume and the complexity of the requested information are such that it becomes impossible to satisfy the request within this term, it is allowed a 2 months term starting from the date of receiving the request.

- the access and the consultation of all the public registers or lists are free of charge. The public authorities may impose the payment of a reasonable fee for providing the environmental information.
- the public authority puts them at the disposal in the requested manners except for if the information is already publicly available or it will be in another form or format. In this case, the reason of denial is communicated to the applicant within the end of the month. The Public Authorities do all the reasonable efforts to maintain the environmental information in formats easy to be reproduced and consulted through electronic tools and guarantees its updating, comparability and precision.
- the public authorities in case of imminent threatening of the human health or the environment, produced by the human activities and due to natural causes, must immediately and without delay diffuse all information in their possession or detained on their account. This allows whoever might be affected to adopt the proper measures of prevention or alleviation of the damages deriving from such menace.
- an application for environmental information may be refused (motivating the decision to the applicant by letter or by e-mail, within one month) in the following cases:
- In case the requested information is not in the possession of the public authority to which the application was made. In such case, the authority, if knowing that the information is detained by or on the account of by another public authority, must communicate to the applicant which is the public authority detaining the requested information;
- In case, the request is obviously unfounded;
- If the request is formulated in too generic terms. The authority must however invite the applicant to make it more precise and eventually help him in doing this;
- if the request regards materials in train of completing;
- If the request regards internal communications;
- If diffusing of such information prejudices the reserve on the internal deliberations or on commercial or industrial matters, on public security or defence, on the judicial development or proceedings, on intellectual propriety rights, on the personal data protection, on the interests of whoever provided voluntarily the requested information and on the environment protection

Realise an effective communication

Targets of the requirement   Increase the knowledge, awareness and dialogue ability on environmental issues of the stakeholders internal and external to the Authority.

What to do   • Plan a communication strategy;
• Verify the contents comprehension.

An effective communication should:
- provide for different levels of deepening of the information, according to the addressee;
- be able to provide answers to the community's demands;
- be essential, that is focus on the relevant aspects;
- be exhaustive, considering both the positive aspects and the negative aspects of the Authority's action.

All this needs defining a communication strategy, starting from a structured listening of the stakeholders, or rather of a communication Plan that should have clearly pointed out:
- Objectives;
- Contents;
- Addressees;
- Techniques and methods;
- Duration;
- Resources and responsibility;
- Methods of effectiveness assessment.

The activities and the communication instruments are multiple and their selection must be done evaluating their coherence with the elaborated contents and the public to reach, as exemplified in the following table:

TARGET	STAKEHOLDER	ACTION EXAMPLES
Internal	Employees	Training Internal information Participation to defining the communication processes
External	Citizen	Targeted information Authority communications Targeted communication
	Authorities	Authority information Authority communication
	Economic operators	Targeted information Targeted communication

Relative to the environmental communication connected with the development of an environmental management and accounting system, some aspects are underlined:
- the information and the communication may regard the development of the System, but is fundamental to be focused on the achieved results and on those that have not been obtained.
- For what regards external communication it is proper to focus on the results achieved by the Authority through the environmental

management, since this is the most interesting aspect for the external stakeholders, in particular for the citizens.

The possible channels of communication are:
- Publicity (through the mass-media);
- Press department;
- Event organising;
- Direct communication (*direct mail, telemarketing*, public relations office, information office);
- Publishing products (*house organ, newsletter*, posters, booklets, leaflets, advertising panels, etc.);
- Audio-visual products;
- Fairs;
- Internet (through which promote interactivity);
- Visual communication;

The functioning of the management system requests an agile informative flux guaranteeing the involvement of all the subjects. The objectives of this type of communication are, on one side making the system more effective and functioning, putting into evidence difficulties and obstacles in its carrying out, and on the other side, securing a constant training/information to the involved functions.

The internal communication may request specific activities, as:
- Periodic reunions;
- Training sessions;
- Use of the intranet.

The evaluation of the Communication Plan effectiveness highly depends on the type of initiative in object and of the target the communication was meant to. In case of internal communication, it is simpler to have *feedbacks*. The topic is more particular when the communication initiatives are addressed to the citizens. Therefore, it is important defining in the same context of the plan also the methods of assessing the effectiveness, pointing out the channels and the tools to be used from time to time.

Some useful tools might be:
- putting up telematic forums for the citizens after a communication event;
- *focus group*;
- telephone or informatics polls;
- echoes in the local press;
- examination of the notifications/suggestions coming from the exterior;
- field observation;
- long-term analysis of the course of the variables eventually connected with the communication's subject: (for example: analysis of the differentiated waste collection course with respect to the population's informing campaign).

Municipality of Ravenna

Editing a communicative and popular document reporting on the outcomes of policies, to be approved within the City Council and to be available to the town

What has been done

Environmental balances, budget and final balance, is drew up starting from the Mandate Programme and from PEG, considering their contents, management and operative references. The Public Administration of Ravenna highlights the management meaning of environmental balance sheets that coincide with EMAS Environmental Management System. The Public Administration establishes that the District Council approves all documents. A communicative and popular document (shortened form) will be edited, in order to present the outcomes of the Environmental Policies to the City Council. Once approved by the City Council, it will be distributed and made available to the town. This document can be detected within the Environmental Declaration.

Why it is useful

Environmental balances, budget and final balance, is draw up on the basis of reclassification of environmental policies and activities included within the Mandate Programme and the PEG. For the Public Administration, it represents the management reference on environmental themes. As so, it has to be approved from the district council. Thinking of a shortened document that summarizes the outputs of environmental policies and that may coincide with the contents of the environmental declaration, would make less fragmented the presentation of such contents to the political organs of the Council and town. It also renders more organic the presentation of the local situation on environmental state, on the consequent political choices and on results retrieved from their application. In this way, a more incisive and clear communication on the outcomes of the use of innovative management tools is favoured. The complexity and characteristics are not easily communicable to outsiders.

Link

www.agenda12.ra.it

Municipality of Växjö

Communication

What has been achieved

The City of Växjö has always acknowledged the importance of communicating the results of the progress and the environmental state. The results, the state of indicators, are compiled not only in the ecological accounts, but also in an environmental report. This report takes a deeper look into the different indicators, and explains why the result is as it is.

The environmental report is then printed and distributed to politicians and people working in the city administration, but it is also available at libraries, and is also distributed to any citizen or company who would like to have it. An electronic version is uploaded to the web page.

The environmental report is produced every year, since 1994, so it has been an important part of the communication of the environmental results even before the introduction of the environment management system. During the years, the report has developed though. It is very clear that it is based upon the targets in the environmental programme, and the indicators that are budgeted in the ecological budget are illustrated in a common way in the report.

Benefits and lessons learned

Benefits:

- It is a simple tool to use the environmental report for communication. The environmental report is also a well-established product among politicians and staff.

Challenge:

- The report cannot be too big, because then nobody would read it. It has to be appealing for the readers. Therefore, not all results can be described in the report. In Växjö, we show the results of the indicators that are part of the

environmental program. Other things might be described in other documents or in other places. In addition, we have started the process to integrate it with the report on sustainability, which makes the report even bigger. Therefore, it is difficult to find the best product that suits all matters.

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Municipality of Dresda

What has been done

At the beginning of the biannual Environmental Reports one find the *eco*BUDGET report (shortened form).

Why it is useful

- Get an overview of environmental aspects
- Remember *eco*BUDGET
- Recognize interactions between several environmental issues.

Link

http://www.dresden.de/de/08/03/c_015.php

Municipality of Policy Communication to all stakeholdersAmarousion

What has been achieved

According to EMAS requirements, the environmental policy has been acknowledged to all the stakeholders and the societal partners of the Municipality, through leaflets distribution, the internet, the local Press, Conferences etc.

Why it is useful

It is an important channel of information flow and experience, but most important, a channel of transparency and accountability reinforcement.

Link

http://www.dresden.de/de/08/03/c_015.php

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Assessment

STRATEGIC **X**

OPERATIVE **X**

ORGANISATIONAL **X**

This Point is also useful for:

· **Local Agenda 21**

· *Green Public Procurement*

· *Reporting/indicators of the environment condition*

· **Aalborg** *Commitments*

· **Social/Sustainability balance-sheet**

· **Management plans**

Relevance of the Point with respect to the three instruments

EMAS **+**
CLEAR **++**
*eco***BUDGET** **++**

The verification and assessment of the processes and results is another fundamental moment in the development of the Environmental Balance and/or System.

The differences consist mainly in the approach: EMAS the efficiency of the processes and of the Management System functioning (EMS's audit) is evaluated using an independent evaluator; in CLEAR and *eco*BUDGET instead, are evaluated the policies results, namely their efficiency in terms of results. Such assessment is strictly connected to the institutional process and is done through approval of the environmental balance by the Council Commissions and by the Council, as in the case of the financial balance.

For what regards *eco*BUDGET, during the last years an internal audit step was added (step 8), which evaluates the process not only from a quantitative point of view but also from a qualitative one. The audit is done internally to the administration (possibly by a person independent of the activities it audits) or in the more recent cases in a peer-to-peer way that is between the cities of the *eco*BUDGET network.

What it is

A continuous improvement process cannot be extraneous to a periodical verifying of the choices, the pre-established targets and of the actions carried out for reaching them; only the control and the monitoring allow detecting the eventual abnormalities or malfunctions of the created system as well as finding out if it guarantees the highest efficiency.

The methods of verification are various. Among them:

- Self assessment
- *Peer review* (assessment between peers, for example between Local Bodies)
- Independent assessment (done by experts)
- Formal audit (the one stipulated by EMAS and ISO 14001)
- Compliance to the law (verifying the compliance to the regulations in use)

The aspect of the verifying and evaluation processes comes out as an aspect subject to reinforcement and improvement for what concerns the three instruments, particularly in the light of the local bodies specificity.

If the formal audit performed by an external subject (like in the EMAS case) gives on one side the highest guaranties for impartiality, on the other side it risks to represent a control system too restraining and stiff, discouraging the public administration in adopting voluntary instruments that reveal being,

at the bottom line, more difficult than the compulsory one. Generally, the verifying mechanism should be strongly adapted to the administrative context: for example, the costs and timing of the visits might be reviewed; or the method of verifying among peers (peer-review) that has the advantage of knocking down the traditional scepticism towards the indications coming from above.

Why

The efficiency and usefulness of the verifying and assessment processes is an issue the Public Administration generally finds itself having to deal with, no matter the specific subject carried out by the policies and the environmental improvement. The progress done in the recent years in the verifying and assessment processes is an answer to the public Authorities important request of guaranteeing the political and administrative actions' effectiveness and efficiency.

The proofs for this answer can be identified in the development of the instruments for strategic review and assessment, support to decisions, assessment of the environmental performances and management control, that took place during the last years at the inside of the public administration structures.

The assessment processes are also part of the three-reference scheme, even if presenting differentiated features.

The assessment in fact:
- is an EMAS pass through theme, at the inside of which there are various levels of verifying (the permanently functioning operative control, the non–compliances management, the independent periodical audit);
- is present inside EMAS with an target reaching assessment and functional internal audit phase;
- is an integrating part of CLEAR, where the reporting indicators are directly connected to the environmental policies targets

That is why the theme in question assumes a general character and relevance instead of being considered first derived by one or another of the reference instruments.

Requirements

Unite the whole of the verification and assessment processes →
Ensure usability and effectiveness of assessment data and indicators →
Make effective the use of the results at the technical and the political level →

POINT 11
Assessment

Unite the whole of the verification and assessment processes

Targets of the requirement   Ensure that the internal Authority's instruments for the verifying activities build up a coherent and complete whole with regard to the Authority's structure and functioning.

What to do
- Establish a verifying and assessment process at various levels (strategic, managerial and operative);
- Use a set of instruments functional for various controls and with different degrees of flexibility and formalisation, both internal and external to the organisational structure (for example internally directed checks, checks on the providers, *utilities*, etc.; checks done by independent external subjects);
- Involve the units responsible for the Authority's general assessment processes (for example administration, management control, human resources) with the purpose of integrating as much as possible the environmental check and assessment among the already largely used instruments.

How to do
Since EMAS as management standard has among its objectives that of building an organic system, the requirements related to the stipulated check and assessment methods already represent a valid guide. In fact EMAS stipulates assessment forms of the strategic planning (policy check) and operative (monitoring of the environmental program, verifying and communicating of the completed environmental services) phases and also for the correct operative management of the environmental aspects (operative control), while requesting periodical checks performed by specifically identified units and methods.

What EMAS requires must be rightfully developed for guaranteeing the integration with the other environmental reporting instruments as well as with the checking and assessment instruments already active inside the Authority. It also becomes important including in the system the other environmental assessment instruments required by the regulations in use, first of all the Strategic environmental Assessment of plans and programs, or those voluntarily adopted as the Environmental state report and its periodic updates.

It might be suitable that the Authority establishes inside its own structure appropriate organisational units of internal auditing, with competences in reference schemes and connected to all the *assessment* processes.

Such audit units may be used also for second party checks, external to the organisational structure, on the utilities, service providers and other suppliers.

During the instruments' development phase, ad hoc workgroups must be set up that must be competent for example in the Environmental Management System, in organisational assessment processes, in administrative control processes, in order to ensure the integration between the newly appearing environmental check instruments and those for checking and assessment already existing and stipulated inner the Authority.

It may also be of use to prospect the possibilities for establishing appropriate methods of *peer-review* among different Authorities in view of optimising the chances of mutual exchange and improvement of the integrated system methods and solutions.

Regarding the checks performed by independent third parties, it comes out as important guaranteeing an adequate training of the external auditors concerning the assessment's objectives: for this, it might be helpful to establish minimum competence requirements for the assignment of the role.

"Better to avoid" From the very beginning, it is advisable to search for the useful integrations with the already existing or evolving assessment processes (that is possible due to the relevance that such general processes are gaining in the public administration) and to avoid building parallel and independent processes. A subsequent integration might result difficult to accomplish if the Authority is subject to a certain degree of rigidity concerning the organisational and procedure changes.

Ensure usability and effectiveness of assessment data and indicators

Targets of the requirement Guarantee the completeness and effectiveness of the data and indicators supporting the assessment processes (see Point 4).

What to do
- Activate and maintain updated a functional data and indicators useful for the various needs of the management system and primarily for the assessment processes;
- Identify the data and indicators to be used for the different forms of checking (indicators for the environmental policy or strategic planning check, indicators for the planning verifying, indicators for the verifying the direct environmental aspects, etc.) and draw a complete and synthetic picture out of it.

How to do A unique comprehensive set of data and indicators (possibly in an informatics type) may be used both for policies reporting and for reaching the environmental targets, as well as for the operative, continuous and periodic checks. It may also represent the support for the Authority's general assessment processes (e.g. management control). For the same purpose, it may be useful to evaluate the feasibility of integration with a general data warehouse of the Authority.

A similar set of indicators should provide few significant indicators for the various levels of assessment (strategic planning, territorial or departmental planning, effectiveness of the structure internal processes, etc.), easy to manage and to be used as "key performance indicators".

The indicators set should also be able to describe the Authority's environmental policies (and the obtained results) regarding the highly critical elements of environmental pressure present on the territory (e.g. industrial areas, petrochemical poles, waste treatment plants, etc.).

Make effective the use of the results at technical and political level

Ensure the beneficial and effective use of the checks both at technical and political level.

What to do

- Ensure that the assessment processes outputs can be used at a technical level, meaning that they allow verifying the reached environmental performances and the target accomplishment, as well as the management system functioning;
- Ensure that the assessment processes outputs can be used at a political level, meaning that they allow performing of a strategic assessment of the environmental policies re-examination and that they also rely on the citizens involvement and interaction.

How to do

Some advisable methods:

- Identify the moments the results are used for functional assessment at the technical level (for example yearly scheduled, coordinated with the administrative control methods) and functional at the political level (e.g. assessments at the mid and at the end of mandate);
- Integrate the use of the assessment processes results with the phases of strategic internal re-examination of the Authority (e.g. end of mandate verifying);
- Involve possible local participation instruments in the results assessment (e.g. The local Agenda 21 Forum)
- Checking the possibilities of assigning the assessment and validation role to the City Council, in order to guarantee its active involvement all along the management process, from defining the policies to the *governance* and assessment.

It is opportune to underline that when the development processes of the policies, planning instruments and related operative activities are coherently and linearly connected, the rate of benefiting from the assessment (and reporting) instruments is advantaged. This is also valid for the methods of involvement of *stakeholders* and of citizens.

It is also suitable to separately evaluate the rate of target and objectives accomplishment on one hand and the degree of functionality and effectiveness of the management system on the other hand, subsequently trying to evaluate the existing connection between these two factors.

Operative examples

Municipality of Mantova

Evaluation of third-party's performances

What has been done

Several activities have been carried out within the Environmental and Quality Management System (EQMS) to monitor

and continuously improve contracts of services granted to third-party Authorities. Activities are:

- Analysis of all contracts of provision of services, likely to have an environmental impact. The analysis of contracts is oriented to the detection and control of environmental criteria and of the quality of services, that have to be inserted in the specification during the renewal of the call for tenders;
- Plan an annual activity of internal and external audit through an appropriate Audit Plan, for a better supply of services, from a quality and environmental perspectives;
- Training 21 Auditors complied with the requirements of ISO 9001:2000 and ISO 14001:2004, 12 of which specifically formed for ISO 14001:2004 regulations. Each auditor can perform internal and external audits.

Within the Environmental and Quality Management System, the Purchase Group conducts additional controls on suppliers of goods and services. This group is formed by all the staff involved in the purchase of goods and services of all departments of the Authority. The main activities of the Group are to fix annual goals and details on Quality and Environment, to be included within the call for tenders, specifications and contracts. Suppliers are evaluated through a specific procedure, respecting contractual detailed notes, quality criteria and environmental performances

Why it is useful

- The services outsourcing does not exempt the Public Administration from maintaining responsibilities. The activation of systemic tools of control assures to constantly verify that suppliers correctly meet all requirements and, possibly, the maintenance and improvement of services.
- The staff, properly formed to evaluate and monitor the improvement of services, aims at increasing the attention and the sensibility for the satisfaction of needs of the citizens.

Municipality of Ferrara
Integration of EMAS and Balance Scorecard (BSC)
What has been done
The Municipality of Ferrara has recently adopted the Balance Score Card for its strategic plan. As instrument of control, it allows translating the strategic priorities into goals and real actions that can constantly be measured and evaluated. Afterwards, EMAS has been added within one of the six strategic objectives of BSC, the so-called Sustainable Development.
Why it is useful
Within the Environmental Management System, it allows connecting the strategic plan, the economical financial planning and the Environmental Improvement Programme.

Municipality of Ravenna
Environmental Statement and Environmental Final Balance
What has been done
The Environmental Final Balance, which is edited together with the final account of the Authorities, is implemented to represent the Environmental Statement step of the Environmental Management System EMAS. Beside the goals and the environmental activities identified within the Budget, it cites the reference to the intervention indicated within PEG; the symbol that, within the periodic monitoring of PEG, indicates the progress; the core of responsibility and, through an accurate reading of the analytical accountability of the authority, the individuation of the environmental expenses beard by the authority.
Why it is useful
The implementation of the Final Balance is preliminary to the Environmental Statement step of EMAS. It avoids applicative complications that, apart from not being efficient, could become not effective, making the involvement of the Authority more complicated. All this appears to be clung to the PEG of the Authority as well as to the system of periodic checks that allow verifying the achievement of objectives.
Link
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Municipality of Amaroussion

Implementation of an European internal network for the Environmental Management System

What has been done

A major reform at the structural level of the organization is about to take place (Point 5), the environmental policy of the Municipality is defined (Point 2), and more than 50 internal auditors have been trained for handling EMAS issues (Point 8).

Why it is useful

The whole internal network that has been created, will make auditing and monitoring process more effective, and will provide the EMAS Department with a liable evaluation and feedback system.

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Instruments afferent to a standard like EMAS and ISO 14001, and to environmental balance[7], and accounting methodologies like CLEAR and *eco*BUDGET represent important contributions to the challenge for innovation in the environmental governance of the local Authorities.

It has been seen (chapter 3) that these instruments can bring an innovative flux in all phases of the complex processes managed by the Authorities. Novel flux span from a higher internal structuring of the environmental management to the achievement of acting and reacting reinforcement, when facing environmental critical situations to be deal with for a correct governing of the territory.

5.1 The 11 point as an instrument of innovation and effectiveness of the public acting

Since these instruments directly affect the organisational structure, their functionality has to be assessed in time and recognised in all the scheduled steps for obtaining the environmental certification (EMAS or ISO 14001) or for getting an Environmental Balance.

It is in fact obvious how during a first phase, that can be defined *"of awareness of the system's utilities"*, each one of these instruments consolidates the informative fluxes and the data (not always easy to get hold of), ensuring two things:

- Major awareness of the environmental dynamics at the inside of the authority as a whole;
- Solution of the most pressing emergencies in order to make the system "function" (for EMAS usually the achievement of the legal compliance).

After this first phase that in the evaluated experiences appears as a first compulsory step, another one must be started, that can be defined *"of consolidation and use as an innovation engine"*. During this latter phase, the instrument have no longer be an experimental project but must consolidate the technical structure of the Authority, (in a functional way in regard to the policies implementation and in support of the deciding bodies). This second phase, demanding and not obvious, may strongly perceive the voluntary instrument as a main path to reach and solve real demands of the local authorities and other practical objectives.

The IDEMS project, starting exactly from this hypothesis has individuated 11 points (POINTS) symptomatic for another equal number of particular aspects[8]. In this chapter, in order to privilege the straightfullness and simplicity in exposition, connections are made between the technical contents of the 11 points and the main needs of a local authority. We have particularly identified six DEMANDS:

1) FORMULATE **POLICIES** BASED ON CRITICALITIES OF THE TERRITORY, COHERENTLY WITH THE ACTION OF OTHER POLITICAL SUBJECTS AND WITH THE SOCIAL-ECONOMICAL CONTEXT (1,6,7)
2) SET UP A **VERIFICATION** OF THE REALIZATION, EFFECTIVENESS AND VALIDATION OF THE POLICIES AND OF THE WHOLE SYSTEM IMPLEMENTED FOR CARRYING THEM OUT (4, 11)
3) HAVE RELIABLE **DATA** THAT MAY BE DIFFUSED TRANSPARENTLY AND THAT ALLOW DEFINING THE TRENDS (8, 9)
4) **INVOLVE** STAKEHOLDERS IN POLICIES (3)
5) EQUIP WITH AN **ORGANISATIONAL STRUCTURE** BETTER DEFINED AND IN THE MEAN TIME MOTIVATE THE AUTHORITY'S PERSONNEL (5)
6) **COMMUNICATE AND INFORM** BETTER THE CITIZENS ON RESULTS AND ACTIVITIES (10)

Discussing and starting from these demands will have a look at how the voluntary instruments, with their diverse functional elements, may provide indications for getting effective answers.

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(7) While EMAS and ISO 14001 have specific regulatory requirements, which accompliance is assessed by Audits, CLEAR and *eco*BUDGET do not undergo Audit evaluation.

(8) Points are within parenthesis. Technical contents and details (see Chapter 4) provide suggestions for answers.

5.2 Six demands, six practical answers: an operative synthesis of the 11 Points

1) I NEED TO FORMULATE POLICIES BASED ON THE CRITICAL SITUATIONS ON THE TERRITORY, COHERENTLY WITH THE ACTIONS OF OTHER POLITICAL SUBJECTS AND WITH THE SOCIAL-ECONOMICAL CONTEXT

Individuation of the environmental critical situations and planning of the activities in a coherent manner with the other political subjects, with the social-economical reference context, starting with the need to guarantee the compliance to the regulation in force.

What does this mean?

The *policy making* phase includes the whole of the activities that span from the individuation of the priorities to the planning of the reply actions. In this macro point lays a strong need of links between the authority's technical levels and the political ones. This means conciliating the environmental priorities expressed by the politician (whose formulation depends on representing mechanisms typical for democracy) with necessities at the technical level.

In order to guarantee to this activity the highest effectiveness, it is important to start defining the action strategies (also the political ones) based on the existing critical conditions on the territory (Point 6). It is as well important that such strategies transpose into concrete actions, coherent with the principles of other territorial governing Authorities (public and private) and with the territorial social-economical aspects (Point 1). This ensures the possibility of reporting on position with regard to the regulations (Point 7).

How can a system based on voluntary instruments be of help?

PHASE	EMAS	CLEAR	*eco*BUDGET
Individuation of the critical situations/conditions	Environmental Review	Absent (RSA)	Absent
Individuation of the objectives	Environmental Policy, AAI	Explicit the policies and analysis of the programmes, political documents and Accounts, Plan approved by the institutional bodies	Build up with technicians of the Environmental Program
Planning of the activities	Environmental Program	Estimate Balance	Environmental Program

Recalls to the point

In defining the environmental policies, start from the analysis of the indications contained within the planning documents already approved, and from the analysis of the medium- and long-term programming (environmental accounting approach), evaluating eventual needs on integration restricted to the newly emerged critical situations. Thus building up a panorama of the legal procedures (also through structured pathways of identification and evaluation: register and/or database as requested by EMAS) contributes to elaborate a certain reference frame within which sketch the priorities of intervention.

To guarantee major sustainability to the policies as well as major effectiveness in their actuation, it becomes of priority to ensure their coherence with the directions of upper level authorities (identifying competences and relations with the other administrative levels). It is also of overriding importance to consider the industrial plans of the *utilities*, to activate synergetic actions with the *utilities* and with other administrative neighbouring realities, and to evaluate the compatibility with the social- economical- reference tissue.

2) I NEED TO SET UP A CHECK OF THE EFFECTIVENESS AND OF THE POLICIES VALIDATION AS WELL AS OF THE SYSTEM AS WHOLE ACTIVATED FOR CARRYING THEM OUT

Construction of a system structured for the checking of the effectiveness of the carried out action in support to the policies, making explicit the revision criteria.

What does this mean?

The whole of the actions developed for reaching certain environmental objectives is called process of improvement of the organisation's *performance*. For making such results verifiable, it is important to implement a system of balance reporting.

Only a periodic check of the adequacy of choices, of the pre-fixed objectives, and of the relative actions allows adjusting eventual abnormalities and inadequacies of the management system as a whole.

How can a system based on voluntary instruments be of help?

PHASE	EMAS	CLEAR	*eco*BUDGET
Planning of the activities	Environmental Program	Estimate balance	Environmental Program (masterplan)
Periodical check	Audit and re-examination	Final balance	Final balance

Recalls to the point

The process of improvement must identify in a univocal manner the institutional documents and proceedings to which refer in order to achieve operative methods. Any local Authority possesses at its interior institutional documents from which the administrative action may derive (mandate program) and codified proceedings that regulate the periodical check of the carrying out: environmental program and check of effectiveness have to be integrated with the ordinary activity of strategic planning of the authority.

An exhaustive programming would have to be sub-divided in quantitative objectives, actions, responsibilities and timetable, to the environmental indicators to be used for the checking of the degree of target achievement it is advisable to aside managerial indicators. The environmental balance (*eco*BUDGET) may make use of the reporting phase of the Environmental Program.

The two moments of programming the strategic directions (medium-long-term: mandate environmental program) and of the interventions (medium-short-term: annual environmental program) have to be associated to two distinct cycles of review as distinct must be the figures to involve and the timing (political level for long-term re-examination of the strategic lines, technical level for the annual review of the environmental program).

For the periodic evaluations of the system, it is appropriate to integrate the methods stipulated by other instruments of evaluation (update of the Environmental State Report, Strategic Environmental Evaluation), evaluating if it is proper that the authority establishes within its structure special organisational units of internal auditing, competent on the reference schemes and connected with all the processes of assessment. Such units might also be used for checks on the environmental requirements asked to the external subjects as suppliers and *utilities*.

Define a system of environmental data management that guarantees appropriate quality standards for what concerns reliability, traceability and reiteration. Possibility of quantifying from a monetary point of view the expense related to the environmental interventions.

What does this mean?

The problem of the data quality is crucial for the development of any system based on the sequence Plan-Do-Check-Act-Reporting that requires a constant support of reliable, repeatable data and with characteristics that allow the use and communication at the interior and exterior of the authority, considering the diversity of the interlocutors.

The introduction of management systems in the public administration has brought up the criticality connected to the origin from the external sources with subsequent difficulty in guaranteeing its reliability and traceability as basic requirements for setting up a transparent reporting.

In accordance with the most recent demands of reading and integrating in an environmental key the economical-financial balance, we augur a classification of the expenses sustained for environmental purposes (environmental costs of the government actioning and indexes of eco-efficiency).

How can a system based on voluntary instruments be of help?

PHASE	EMAS	CLEAR	*eco*BUDGET
Survey and measurements	Environmental performance indexes	Set of indicators	Set of indicators
Monetary reporting	Absent	Classification of the expenses	Absent

Recalls to the point

An effective individuation of the data and indicators on which setting up a system must be functional to multiple uses:
- Monitor the activities and the environmental aspects;
- Evaluate the result of the policies, objectives and targets;
- Describe the environmental state;
- Communicate their own performances to politicians or external *stakeholders.*

The key indicators, to be used as instruments of strategic control and of communication with the exterior, must be few (indicatively not more than twenty), clear, scientifically valid, unequivocal, based on traceable data and shared with the *stakeholders.*

The set may be enriched and modified in time, but it is necessary to always maintain some indicators that may describe the variation of certain performances along the years. In the selection, it is convenient to include indicators that allow the confrontation with territorial realities with which an "administrative" confrontation exists, making use of a set of indicators already consolidated and/or recognised.

Once chosen the database, the methods of acquiring the data should be defined through specific protocols (format of the data, periodicity, methods of calculation) that are of reference for the internal organisational structure but also for the heterogeneous panorama of external organisations (environmental agencies,

multiutilities, etc) that often affect data fluxes and information.

That connected to the data acquirement and elaboration should be a *system within the system*, structured as much as possible through the definition of responsible and of strategies for managing the emergencies and for performing periodic checks. The solution must tend towards the use of informatics instruments (database) implemented taking into consideration the need of integrating itself with the ordinary instruments if programming and control of the Authority and therefore of transverse support of the Authority's action (a UNIQUE database of data/indicators in support of ALL sectors/services).

Monetary accounts and requirements

The tight connection between the system and the instruments of economic-financial accountability, through a connected system of coding of balance and environmental actions, allows monitoring dynamics of costs for environment purposes. It also provides the informative basis to elaborate specific indicators (economic and composite) that, together with physic indicators, allow a better evaluation of "eco-effectiveness" of the local government action and of the "eco-efficiency" of the public expenditure.

4) I NEED TO INVOLVE THE STAKEHOLDERS INTO POLITICS

Define in a clear manner the principles and criteria on the base of which proceed to including in an effective way the various stakeholders in the institutional activities.

What does this mean?

The principle of inclusivity recognises to the stakeholders the right to be listened and to the Administration the commitment to report its own activities and choices according to a typical process not so much of the representative democracy (see requirement of the policy-making) as of the decisional inclusive processes.

The involvement of *stakeholders* is with innovative methods for the definition of the strategies to pursue (processes of the local 21 Agenda) and of the methods for achieving them. The Public Administration is called to involve not only subjects with whom it already has consolidated relations (professional associations, control authorities, other administrative subjects) but with new subjects generally not directly involved through institutional proceedings.

This demand, well represented in the *Stakeholder Engagement* Standard of the Serie AA1000, is central for the Public Administration, where it is specified that:

- The democracy is not expressed only through the vote: it needs commitment for opening new spaces of democracy and think of new methods for reducing the clashes;
- One assists to an increase of the particular instances of the various interest-holders that cannot be ignored;
- There is an increased necessity of a political answer and of a general interest rebuilding.

Generally for a Public Authority, the options are the involvement of:

- Only the public institutions, that is the local territorial authorities (municipalities, provinces, regions, mountain communities, etc.) and eventually the functional agencies (consortia, chambers of commerce, sanitary companies, environmental agencies, universities, etc.).
  It represents the simplest solution often already stipulated by law. It is the right one in cases when it is reasonable to suppose that institutions are able to represent adequately all the implicated interests or the point of view;
- Organised groups, namely unions, professional associations, cultural associations, environmen-

tal, consumers, sport groups or recreational present on the territory, etc. A particular attention must be paid to spontaneous comites of citizens. It is a suitable thing to do in cases the decision regards specific interests, for example of an economical or professional category, the shop owners on a street, the inhabitants of a district or fraction, young people or old ones from a certain territorial environment

- Unorganised citizens, the participation in this case is voluntary. Such forms of participation are appropriate above all for small territorial contexts (a fraction, a quarter, a small village). If the preparation work was accurately performed, the resulting participation is usually high and able to offer significant results. However, they are the most difficult processes to manage.

How can a system based on voluntary instruments be of help?

PHASE	EMAS	CLEAR	*eco*BUDGET
Include the *stakeholders*	Criteria adopted for evaluating the environmental aspects (Environmental Analysis) Involvement of the personnel	Inclusion of the *stakeholder* in the formulation of the policies and in choosing the indicators	Stakeholders can be involved in different phases depending on the initial planning. Involvement during the definition of quantitative targets is highly recommended.
Management of the results of the process of inclusion	Environmental Declaration	Final balance and estimate balance	Final balance and estimate balance *(Master Budget e Budget Balance)*

Recalls to the point

The choice of involvement must be done on the basis of precise strategic choices approved by the political central level. At the involvement already planned, for reinforcing the decisional process or for acquiring contributions from the exterior, it is added the involvement requested according to the stipulations of Aahrus Convention. The public that is interested in it has the right to participate to decisional processes regarding:

- Authorising different activities (specified or however having significant environmental impact);
- Formulation of plans, programs, environmental policies;
- Regulations and normative papers;
- Authorisations for OGM release in the environment.

Once identified the strategies, also the means and instruments with which realising the engagement are identified, making the most out of the eventual successful previous experiences. In doing such a choice, are made evaluations on the interlocutors' ability of sustaining the engagement in terms of resources (human but also economical), also in terms of technical competences (the complex processes need competent and of an appropriate level stakeholders, otherwise the process looses effectiveness).

When presenting the results to the stakeholders, to the efficient use of the reporting instruments, such as Environmental Declaration (in the case of EMAS) and Environmental Balance (for the environmental accounting), the authority must add processes and mechanisms for measuring, monitoring and evaluating the quality and the effectiveness of its practices of *stakeholder engagement*. The evaluation may be done during or at the end of the process and should be performed by an external subject

with the direct involvement of the stakeholders themselves. It should be assessed if the engagement influenced on the quality of the decisions made and if it was able to improve the relations between the participants at the process.

EMAS awards than particular emphasis to the engagement of the internal employees but also requests identifying appropriate methods able to guarantee to the employees giving their own contribution to the build up of the System.

5) I NEED TO EQUIP MYSELF WITH AN ORGANISATIONAL STRUCTURE BETTER DEFINED AND IN THE MEAN TIME MOTIVATE THE AUTHORITY'S PERSONNEL

Take care of motivating the authority's own personnel by also making the most out of the organisational structure in charge of the environment management by the staff schedule.

What does this mean?

The organisation of the personnel in charge of governing a process is fundamental for the quality of the process itself. It is likewise important, the individuation of the roles and responsibilities (and their formalisation) as well as if effective methods of involvement and motivation of the personnel are central aspects of any management system, above all in the start up phase.

How can a system based on voluntary instruments be of help?

PHASE	EMAS	CLEAR	*eco*BUDGET
Structure and responsibility	Define a "Leadership" and its Representative (Leadership Representative or EMAS Responsible) - Functioning schedule of the Environmental Management System	It is implicit to the activation of the approval process (assembly, commissions, council)	Implicit to the activation of the process
Internal motivation	Internal training program and relative procedure that stipulates the methods	Implicit to the activation of the process	Implicit to the activation of the process

Recalls to the point

A good organisation must stipulate the individuation and involvement on a double level, political and technical.

The engagement of the political level has to promote the strategic priorities of political type within the planning of the activities for the system (aspect evaluation, see requirements at Point 6, definition of the environmental program). The estimated budget may surely be of help.

When engaging the technical structure, those operative practices already existing in the administrative structure have to be consolidated, adapting them to the new demands (quality system if existing).

The two levels, with roles and responsibilities formalised at the interior of the system, have to be co-ordinated by a restrained group of elevated technical competence in the environmental field but also in relation to the comprehensive functioning of the administrative machine.

Activities like the initial definition of the environmental frame may be used for motivating the engagement of the personnel. From an initial phase of concentration of responsibilities (few persons but with an elevated competence), the number of the involved persons may progressively increase, so that to dilute the workload and in the mean time to diffuse the competences and increase the co-responsibilities.

The involvement of different sectors for developing synergies is fundamental for the success of the projects or for the implementation of the system. On one side, it guarantees a major engagement and therefore a more diffused consent to the started up procedures. On the other side, it supports the adequately make use of the competences and capacities already existing, making the most out of the single persons and saving costs for training or external consultants.

6) I NEED TO BETTER COMMUNICATE AND INFORM MY CITIZENS ON THE RESULTS AND ACTIVITIES OF THE AUTHORITY

Communication and information towards the citizens of the results and choices.

What does this mean?

The information is connected to the institutional duty of an authority of making available and accessible all the managed environmental information, in compliance to what established by the first pillar of the Aarhus Convention and its relative actuating measures.

The communication regards instead the capacity of an authority of reaching its own internal and external stakeholders providing them with the relevant information in an understandable effective manner.

How can a system based on voluntary instruments be of help?

PHASE	EMAS	CLEAR	*eco*BUDGET
Communication and external relations	Environmental Declaration	Environmental Balance	*Master plan eco*BUDGET Environmental Balance

Recalls to the point

In order for activities and results of the system to be useable as an effective instrument of governance of the territory, it is necessary to guarantee the access to the environmental information (transparency) and also to communicate in a proper way and activate *feedbacks* on what is communicated.

While for what regards the access to the environmental information, the Aarhus Convention and the applying directives outline in a clear manner the requirements that the Public Administration commits to guarantee, for what regards the methods, there is still a long path to cover. The instruments put at the disposal by the voluntary instruments of which IDEMS is taking care of, are multiple and their selection for the use must take place by evaluating their coherence to the elaborated contents and with the public to reach, as in the examples below.

TARGET	STAKEHOLDER	ACTION EXAMPLES
Interno	Employees	Training Internal information Participation to defining the communication processes
External	Citizens	Targeted information Authority communications Targeted communication
	Authorities	Authority information Authority communication
	Economic operators	Targeted information Targeted communication

Regarding the environmental communication connected with the development of an environmental management and accountability system, some aspects are underlined:

- the information and the communication may regard the development of the System, but it is fundamental to concentrate on the achieved results and on those that have not yet been obtained.

In the communication towards the exterior it is appropriate to focus on the results obtained by the Authority through the environmental management, since it is this the most interesting aspect for the external stakeholders, in particular for the citizens. It therefore results that the efforts in this direction are concentrated in the layout and relative diffusion of the Environmental Declaration and of the Environmental Balance, offering an integrated version and however guaranteeing contents that facilitate a univocal reading key.

The IDEMS model as possible contribution/solutions to even the smallest needs of the Local Authority. The link between the authority's demands, better practices and contribution of the voluntary instruments must be placed forwards when reviewing the model of *governance*. The voluntary instrument must in fact be oriented towards the needs that want to be faced and the targets to reach, that would not have to limit to the recognition of a third party alone (Certification Authorities, European Commission) or to the presentation of the work done to the political levels.

Since somehow, also the obtaining of an important result, as for instance EMAS Registration, may represent an impulse towards the beginning of what we have called the second phase it is also useful to see (and IDEMS makes its motto of it) how to develop these instruments at best, integrating them and making the most out of their synergies. At this stage too, the 11 points may represent an important contribution. To further clarify this aspect (trying to simplify it) we develop the idea of EMAS as a container that is "how the environmental accounting methods may be included in an EMAS Registration process". Within this theory, we also include the aspects relative to the local Agenda 21, so to have an even more large vision on the topic.

5.3 EMAS as a container

It is obvious that with such a various and complex "toolbox" the password should be "synergy". The theory of EMAS as a container will be analysed, while "still" keeping the requirements of the Regulation, the synergies with other voluntary instruments: the local Agenda 21 and the Environmental Accounting, also seen from the interesting political direction the European Commission engaged into and let know during the communication on the Urban Strategy.

5.3.1 Synergy between EMAS and environmental accounting

In the analysis of the integrations between Environmental Accounting and EMAS there is, on one side the EMAS requirements rigidity, putting precise confrontation landmarks, and on the other side more methodological proceedings that may be defined as Environmental Accountability. As it is already well known, the instrument Environmental Accountability by itself is not yet standardised and is developed with quite different methods. In IDEMS, two of the more advanced methods were analysed, namely CLEAR and *eco*BUDGET. The baseline idea of the environmental accountability is that of reporting on the commitments and on the results of the authority's administrative action, also providing a reclassification of the expense entries.

In this light, the Environmental Program (with the deriving definitions of objectives) in particular but also the Environmental Review requested by the EMAS Regulation are undoubtedly elements of strong analogy. It is important to think about them in terms of core-set of common indicators and core-set of common indicators and classification of the environmental aspects of the authority. To reach a perfect communion, it has to be taken into account the EMAS principle of "organisation". In fact, for EMAS it is important to define all competences of the public administration, when this is seen both as a structure and as a territory manager. In fact, the targets on the indirect impacts generated by the authority must be sided by those on the direct impacts and a classification of significance is likewise fundamental, since might technically be helpful in planning the actions and interventions.

In the same way, the system of the Environmental Accounting and of the Environmental Balance get structured starting from the Authority's policies that have influence on those parts of the territory that are not of direct managerial responsibility.
In this case, it comes out as opportune that the significance criteria open and contemplate this important ratio.

The phase of building up the system and of definition of the procedures is present in *eco*BUDGET, where the experiences and the applications indicate, as element of great attention, to individuate a scheme of responsibility sure and able to go over it with respect to the actions to be carried out.

Once again, reasoning on the programming that has inserted the environmental accounting makes the development of the phase "planning" of EMAS much more simple. The essential element is that the chains of responsibility individuated, not only for the planning and implementation of the objectives, but also for the development of the activities necessary for the functioning of the various instruments, tend to coincide. This apparently banal element guarantees more than any other the right individuation of the synergies and a simplified objectives monitoring.

Last, the environmental accounting means periodically editing a Report, the so-called Environmental Balance, discussed and approved at the political level. The same communicative demand is found also in EMAS that stipulates the annual release of an Environmental Declaration, approved by the leadership (precisely City Assembly or Council). In the Environmental Declaration, many of the data collected for the accounting merge as well as the eventual links with authority's financial balance. Also in this case, the layout of a single Report validated by a third authority (as requested by the EMAS system it not only is a synergic result but also reinforces the environmental accounting). In fact, the data inside the Environmental Declaration have to be "validated" and therefore they might assume a major credibility and transparency.

The environmental accounting, as it is resulted evident all along the IDEMS project, is a useful and continuous reference (in terms of data, indicators, reporting activities) for the Public Authority that wants

to develop EMAS in many of the phases that the Regulation stipulates. It has to be underlined that an accounting revision activity by a third party is not stipulated and therefore the demands of remake and reproducibility of the system may be managed in a more flexible manner, with all the good and bad consequences.

5.3.2 Synergy between EMAS and Agenda21 local

An A21L process, if it is in act, can be a reference for the decision-making bodies of the organisation about the paths to follow: indeed, the themes discussed in the forum manifest the needs of the stakeholders. In addition, they constitute the most suitable forum for all the pertinent activities of communication and sensitization (see figure).

Synergy between EMAS and Agenda21 local

EMAS	A21L
- Environmental Policy	- Commitment Protocol and Forum
- Report on Environmental Review	- Report on Environmental Status
- Environmental Programme	- Action Plane
- Audit	- Monitoring Council
- Environmental Declaration	- Communicative tools

At the stage of environmental review, the presence of a State of the Environment Report or of an Environmental Balance, supplies the necessary information about the environmental quality of the administrative area. Integration with considerations connected with those responsibilities of the organisation can result in the identification of the significant environmental aspects and the formation of a concrete and viable environmental programme.

In the predisposition of this last aspect, one cannot leave out the planning instruments available to every organisation: the Executive Management Plan, the Forecast Balance, Provisional Reports and Plans etc. In this area, the Local Action Plan and Agenda 21 cannot be omitted. In fact, they allow the definition of the objectives and plans in such a way as to bring together all the interested parties present in the territory and open the way towards the much anticipated planning and realisation of the improvements by all the organisations present in the same territory. This includes the integration of their final environmental policies to a point of sustainability which goes over the existing administrative limits and produces a real benefit for the whole area and the citizens who live there.

It is however opportune to understand in what measure integration between the Environmental Plan EMAS and the Plan of Action A21 is possible. Here below, some particular differences between the two planning instruments:

- From time to time, EMAS programme is subject to internal and external controls (by a third party), thereby guaranteeing greater reliability in terms of its actual application;
- The realisation of the Action Plan often involves the existence of current and operative plans (from the local Action Plan to the Organisation's Operative Plan), while the EMAS programme indicates responsibilities, deadlines, time and resources;
- In general, the themes dealt within the Action Plan are wider than those usually dealt within an Environmental Plan. They involve more people, and for this reason do not always allow assigning responsibility of the registered/registring body;
- In the implementation of an EMAS programme there are fixed references to the Environmental Policy of the Organisation and the results of the Preliminary Environmental Analysis, as opposed to the Action Plan, which is created from the needs of the various stakeholders.

Once fully inside the development of the two processes, the considerable freedom allowed is evident. It appears obvious however that the success of EMAS and local Agenda 21 can be successful where there is a strong integration, mutual recognition and above all where one can operate on a synchronised timescale and have as far as possible corresponding documentation.

5.3.3 Synergy between EMAS and the Urban Environmental Community Strategy

The communication n.718/2005 "relative to a thematic strategy for the urban environment" identifies as a fundamental objective to establish a solid reference framework to help improve the management of the urban environment and favour the adoption of best practices. It specifies that the goal of an environmental management system which, presupposing the conformity of the concerned laws, acts as a point of departure for the construction of a framework and the medium-term planning for the priorities that have emerged.

The Communication n. 718/2005 in addition recognises the need to:
- Have a coherent and integrated approach between the available instruments (policies, actions and financial programmes);
- Have a close cooperation and coordination at all levels of governance.

Focussing on that part of the communication concerning the synergy with EMAS is important to highlight that among the actions, for all the capitals and all the urban centres with more than 100,000 people, there also is the possibility to:
- Adopt an environmental management plan;
- Introduce a system of environmental management.

The Communication underlines at the end that "the environmental management plan should allow one to leave the logic of short-term planning linked to the political process, insuring the necessary continuity of environmental policy of the city with subsequent administrations. It is necessary to take into consideration the long-term problems, such as for example climate change, and to adopt a plan with a longer vision, to bear in mind all the factors involved in their complexity and to define sustainable solutions."
According to the Communication, the Environmental Management System is the instrument that assures the realisation "day by day" of the defined strategy of the management plan.

The Communication also dwells upon the specific characteristics of EMAS as a management system stating that:
- It helps to fix priorities;
- It promotes a greater knowledge of environmental problems;
- It improves the communication of data;
- It facilitates the realisation of local Agenda 21.

The Urban management Plan is considered a strategic document in the communication, which defines the medium and long-term policy objectives for an urban area.

The Plan establishes a vision, the strategy, the total action plan, and the timetable needed to reach the predefined objectives and supplies a framework for the decision-making processes the concern the state of the environment.

The Plan therefore should construct a strategic vision capable of coordinating the various already-existing instruments for urban planning, creating a common reference point and facilitating the implementation

of the different levels of environmental legislation (European, national and regional). The instinctive choice is to identify the Municipality as the title subject of the Plan, but this is a limiting choice in as much as the Plan is concerned with environmental objectives that are better considered on a larger scale (Province), especially given the small size of many Municipalities. Above all, the dialogue with the other actors present in the territory is explicitly recalled as a way drawing up this Plan.

There might be an opportunity of basing on the concept of *"functional areas"* rather than on the concept of administrative boundary, with the aim of guaranteeing adequate consultation of all stakeholders involved in the management of the impact of a territory, which is an explicit requirement of the Plan (a concept similar to the indirect impacts of EMAS). The participative process, coupled with the Agenda 21 activated processes, must continue to be carried out, finding new mechanisms and instruments to be nourished.

Since the urban areas often spread outside the administrative confines of the city, the Plan should be applied to the entire urban area and may involve cooperation among neighbouring administrations.
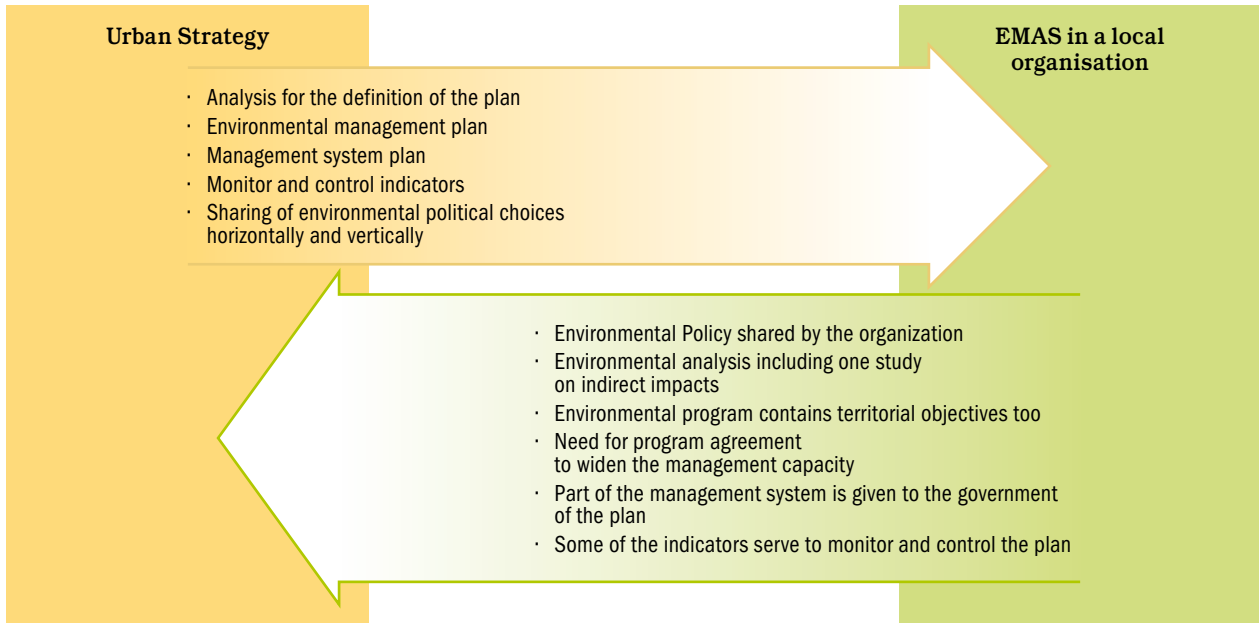
EMAS rules are capable of collecting, if correctly applied, the needs, indicated through both horizontal and vertical communication among the organisations and to managing an environmental improvement plan with obvious territorial connotations. In a possible parallel scheme, the most obvious synergies are created during the construction phase of the environmental policy, in the definition of a homogenous territorial framework (Environmental Review), which outlines the territorial objectives in drawing up an environmental plan and its management.

In other areas such as the procedural one and the environmental declarations, the needs and synergies should be carefully sifted. This because the strategy is about management systems for the control of the plan, while the extension of the system of an organisation is of a different nature and it controls, for example, the direct impacts (consumption of primary products, the organisation's generation of waste for example).

As it is clear from the long technical analysis, it is not possible to assume a perfect coincidence with the needs expressed by the communication on urban strategy and what claimed by EMAS Regulation on Environmental Management System. This is because the territorial and management reference scales are very different (Figure at page 112 represents this principle).

1. The possibility that appears most probable in Italy for the application of a thematic strategy is an agreement on the programme shared between different Authorities. Such a programme defines an Environmental Management Plan with an overall programme that contains the territorial objectives to achieve cooperatively. In this case, we should establish a Management System of the Urban Plan with an evaluation of the only indirect aspects.

2. EMAS Regulation requires the application of the management system to the whole organisation that has to manage all the environmental aspects, both the direct and indirect ones.

Urban Strategy

· Analysis for the definition of the plan
· Environmental management plan
· Management system plan
· Monitor and control indicators
· Sharing of environmental political choices
  horizontally and vertically

EMAS in a local organisation

· Environmental Policy shared by the organization
· Environmental analysis including one study
  on indirect impacts
· Environmental program contains territorial objectives too
· Need for program agreement
  to widen the management capacity
· Part of the management system is given to the government
  of the plan
· Some of the indicators serve to monitor and control the plan

In conclusion, an environmental management system is built not on a plan but on an organisation and its own competences, the strategy by its own logic instead from the start points towards a plan. .

5.4 Proposal for the revision of EMAS rules

Despite being already adapted to a local organisation, EMAS could be even more useful if some of its peculiarities are highlighted and some of its potential identified. The most useful environmental certification ISO 14001 and EMAS were created for the business world and undoubtedly some of its principles could be usefully improved for the world of the local authority which represents a different reality, not least in the sense that there are two distinct decision-making levels: political and technical.

During the phase of Community Regulatory revision, a document was presented which requested specific modifications. The document, which has as its origin the idea of EMAS as a container, was born form the experience of the IDEMS project and MUE25[9] project in which some improvements and clarifications to the Regulations emerged that were felt to be useful.

The proposal is to support some of the ideas that were proposed to the Commission and that could turn out to be useful for local authorities if inserted in the reviews:

- Introduction of environmental performance indicators
- Possibility of introducing aspects connected with sustainability
- Qualified environmental controllers for the local authorities
- Support for a Cluster approach
- Identification of the specific advantages and incentives for the local authorities registered.

(9) That participated and approved the document.

At the same time to request a specific attachment for local authorities in which is specified what indirect environmental aspects are, what registered entities are, and what political commitment is. Last but of equal importance, the attachment decrees that there must be a close relationship between the voluntary instruments enforced on the local authorities.

Attached, the whole text of the proposal submitted to the European Commission.

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ANNEX A EMAS and Local Authorities

X.1 General Considerations

The registration of EMAS is affordable from April 2001, the date of the first revision of the Regulations. Ever since, if we consider the number of registrations, those dealing with public administration represent one of the sectors of major swing.

Having in view the great responsibility assigned to the Local Authorities for the territorial management and for determining their own citizens' quality of life, we take into account the recent documents of the European Union that underline the relevance of the territorial management and planning systems (as for instance the Thematic Strategy on Urban Environment). It becomes essential to add specific stipulations for updating the EMAS as part of the Local Authorities and other public organizations..

X.2 Collateral Aspects

If the organization which plans to register EMAS is a public institution, it is important to say that the indirect environmental aspects, such as those consequent to its own policy, could be the most relevant and, thus, the questions to deal with cannot be limited to the managerial organizational structure alone and the directly associated environmental aspects. In fact, the political responsibility of a public administration is interrelated with the management of territory and the quality of life, present or future, offered to the residing citizens.

The environmental policy of the Local Authorities must see to the management of territory and the definition of objectives for environmental improvement should include:

- **Planning**
  Plans, programmes, and forms of indirect influence with respect to the use of territory, mobility, air quality, nature and landscape safeguarding, refuse and water management as well as sustainable building construction should be included satisfactorily in EMAS.

- **Green acquisitions for the public administration**
  A Local Authority must give account for the actions actuated with respect to its own providers of services. This demonstrative activity comes out as an objective for influencing the environmental behaviour of the providers.
  In particular, the Green Acquisitions can sustain the reduction of direct impacts and can play an important role in the promotion and diffusion of the ecolabel and in the increasing of the awareness of economic operators and users.

- **Voluntary Agreements**
  Due to the role of the political actuators, the Local Authorities operate in synchrony or influencing many actors – citizens, groups of interests, enterprisers, other decision makers, and other levels of local government. Good governance requires a close cooperation between these actors. This is yet more important in what regards the Local Authorities having a limited control over certain topics, while they need to regularly influence other topics. The Local Authorities have three fundamental options to encourage the favourable actions of other actors: give a good example, establish incentives and promote positive strategies, dictate rules through normative and secure their actualization. To this purpose, an efficient action of EMAS suggests reaching voluntary agreements with local stakeholders and other actors of local governing.
  Voluntary agreements with other local actors can be particularly efficient for reaching common objectives (for instance, it is possible to get better results with respect to the air quality through cooperation between the local actors placed at various levels).

Moreover, it is important to single out those stakeholders (farmers, citizens, economic operators etc.) responsible for the quality of every given environmental component.

To involve various organizations that homogeneously interact with the same environment (urban, industrial etc.) can be the starting point for the pursuit of common objectives, as well as for the actuation of joint actions through public-private partnership.

X.3 Registration Environment

A Local Authority can get major benefits when the registration is for the entire organization (in the territory) rather than for a single sector or service. The real efficiency of the system in a Local Authority is obvious through an intersectorial approach.

For certain Local Authorities, due to the complexity of managing various aspects to look into, it is possible to accept a partial and separate registration of parts (single sectors). In this case, the communication with the public and the use of logo must be clearly referred to the specific registered sector or service only. The "sectorial" registration is permitted in all of the Member States if the following conditions are observed:

1. the registered entity must have the managerial and action control over its own environmental aspects;
2. there is a conscious engagement of the directional levels of the organization;
3. the use of the logo and the public communication must be clear and unambiguous (the stakeholder needs to tell exactly which part of the Local Authority is registered).

The environmental policy must be central for the entire organization and the EMAS system should be such that it improves the quality of the territory managed by the organization. The partial registrations can therefore be accepted only consequently to the specific engagement by the Direction of Authorities to extend in time the application scope of the entire organization.

X.4 Environmental Policy

The adoption of a common environmental policy, which is possible only by the co-involvement of a higher political organization (even the Council) and of the Directorate (the union, the executive director), must be a prerequisite for the actuation of those organizational processes within a Local Authority leading to the fulfilment of the objectives.

While developing certain phases of the management system (audit cycle, improvement programme etc.) it would be opportune to take into consideration the specific nature of the local political organizations and the period of the political mandates: the environmental inspectors should take into consideration the correspondence of technical and political timing.

X.5 EMAS and other instruments

The introduction of EMAS in a Local Authority must be in accordance with the monitoring and evaluation of the existing instruments and legally requires that these should complement other instruments for sustainability:

- the Aalborg Commitments can help supervise the social and economic components for sustainability;
- the processes of the Local Agenda 21 can ease the citizens' consultation and the planning of participation;

- the environmental accountancy can help the periodic check-ups and the environmental programme monitoring and represent a substantial contribution to the definition of the Environmental Declarations (from balance to declaration). In order to magnify the importance of environmental accountancy, a useful reference is represented by the national laws or standardized methodology (such as the Strategic Environmental Valuation).

Further considerations are included as appendices or guidelines.

Key indicators of servicing

Traditionally the evaluation and check-up of the environmental management systems are focused on the functioning of a system and on its continuous improvement irrespective of the level of servicing achieved. Nevertheless, for its "standard for excellence" the EMAS regulation should guarantee significant improvements of the environmental servicing. Underlining a series of environmental indicators would lead to a better evaluation of the environmental benefits obtained thanks to EMAS. A representative series of indicators of common servicing could be pooled out and proposed to help the Local Authorities to improve their management programmes. Nevertheless, at the same time it is opportune to maintain a certain level of flexibility as the objectives for environmental programmes are established locally and consequently vary according to the local circumstances.

A series of common servicing indicators would also represent opportunities for debates among the Local Authorities, an example being the regional benchmarks. Different series of indicators are already available and used by the Local Authorities. Our recommendation is to access one of the existent series of indicators, to propose it as a reference guide for all of the Local Authorities, and to suggest the deployment of additional indicators according to the national or local situation.

Specific advantages and other incentives for the registered Local Authorities

The Local Authorities should be presented with incentives for the actuation and maintenance of EMAS. Among these, we remark many examples to access the funds or other possibilities of additional benefices for the Local Authorities registered EMAS. The incentives should be proposed at the European level or the national level.

Highly qualified inspectors specialized in Local Authorities

It is necessary to employ a number of qualified and accredited inspectors who can ensure a correct interpretation and an appropriate application of EMAS. The EMAS inspectors should be professionals who know well the structure and functions characteristic of the Local Authorities.

Knowledge of urban development and local sustainability should be included in the formative stages of the inspectors. Their training should take into consideration the requisites of reporting in use and the mechanisms of the Local Authorities. Moreover, peer reviews can help conjugate a more specific formation with the informative exigencies over the Local Authorities. For instance, the new Danish system foresees a series of internal inspectors who work with other Local Authorities from a different locality, thus ensuring the diffusion of knowledge among various Local Authorities.

Qualified inspectors will contribute their share to create a more transparent structure, which will encourage the better comprehension and insertion of EMAS.

Full support for the distress approaches

Concluding the promotion of the participation of those organizations located in well-defined geographical areas, or those which operate in any one of the districtual form, the Local Authorities could constitute a network with the industrial associations, the commerce chambers, the industries and other actors interested in sharing their assistance to satisfy the requisites of EMAS through common resources and

joint activities. The organizations share and use these activities and collective resources to achieve the necessary passages for individually satisfying the requisites of the EMAS regulation and getting the certificate on an individual basis. The distress approaches could favour environmental servicing on a territorial scale. Establishing, using a defining modality, an official recognition on the part of the European Commission, would prove to be important in that way.

ANNEX B Legislative proposals for environmental accountability

YEAR 1998 AND 2001

General Policy Law on Environmental Accountability of State, Regions and Local Authorities

The first bill on public Environmental Accountability dates back to year 1998 and is presented again in year 2001 with the "General Policy Law on Environmental Accountability of State, Regions and Local Authorities". The bill aims at instituting the obligations for Municipalities, Provinces, Regions, and State to adopt an Environmental Balance together with the traditional economical-financial balance. The first signatory of this bill is Fausto Giovanelli, at that time President of the Environmental Commission at the Senate. This bill, approved by the Senate but not by the Chamber of Deputies (the equivalent to the UK and USA Parliament, or Lower House), has the merit of bringing up the "environmental accountability" theme to the attention of Politicians and of Institutions.

The whole text is available at http://www.clear-life.it/index.phtml?id=77

YEAR 2001

Laws on Environmental Accountability in the Public Administration

The law first signed by Senator Giuseppe Specchia (of An, an Italian right-wing Party) "Laws on Environmental Accountability in the Public Administration" has a unique term (2004 for wider Muncipalities, 2007 for the smaller ones) for the adoption of Environmental Balances (the so-called documents of Environmental Accountability). The structure of Environmental Balances bases on Environmental Accounts of competence of each Institutional Level (without taking into account a deadline for the mandatory introduction of these latter ones). Competences of the State, of Regions, and of other Local Authorities on Environmental Accountability are detailed.entale.

The whole text is available at http://www.clear-life.it/index.phtml?id=77

YEAR 2001

General Policy Law on Environmental Accountability

The bill proposed by Senator Sauro Turroni introduces a unique term, year 2004, for the obligations of the adoption of document of Environmental Accountability to become effective. The document is for Municipalities, Provinces, and for Regions. The bill envisages an "Ecological Territorial Balance", for the emission of polluting levels on the area of competence of Local Authorities and it provides the starting point for the implementation of territorial agreements for the sustainable development. This is a criterion to prioritise fundings.

The whole text is available at http://www.clear-life.it/index.phtml?id=77

YEAR 2003

General Policy Law on Environmental Accountability for Local Authorities and delegation to the Government for the definition of the characteristics of documents of Environmental Accountability

The bill proposed by Senator Moncada, "General Policy Law on Environmental Accountability for Local Authorities and delegation to the Government for the definition of the characteristics of documents of Environmental Accountability", envisages the gradual and articulated adoption of Environmental Accountability documents by Local Authorities. This is accomplished through the adjustment of accountability tools and the adoption of a proper information support to the editing of environmental counts.

The whole text is available at http://www.clear-life.it/index.phtml?id=77

YEAR 2006

Promote Environmental Accountability tools and a policy of green purchases to pursue the Sustainable Development and the reform of the Local Governance

The regional draft bill of Emilia Romagna "Promote Environmental Accountability tools and a policy of green purchases to pursue the Sustainable Development and the reform of the Local Governance" aims at promoting and endorsing "in collaboration with provinces and municipalities, and eventually with other public and private subjects, experimental activities, and the definition of procedures of public environmental accountability that "make the information and reporting clear and accurate to citizens". The experimental activity is for the integration of documents and economical-financial planning and balance, with the information and targets on Environmental Sustainable development. This has the aim of defining a proper cognitive support to the political decisions and to render punctual and transparent the information and the reporting to the citizens".
The Project envisages the introduction of Environmental Sustainability criteria (GPP – Green Public Procurement), within the purchase procedures of Public Administrations, "to lead public consumptions to the reduction of impacts on environmental resources, and to improve the environmental performances of goods and services available on the market and to spread behavioural models responsible towards the environment".

The whole text is available at http://www.clear-life.it/index.phtml?id=77

YEAR 2007

Laws for the Ecological reform of the regional Administration, of Local Authorities and Public Authorities for the Lazio Region

The regional draft bill of Lazio "Laws for the Ecological reform of the regional Administration, of Local Authorities and Public Authorities for Lazio Region" is formed by 8 titles and 52 articles of law, that aim at reforming the Public Action of Lazio Region towards an ecological direction, starting from the Public Action of the regional Administration.

The whole text is available at http://www.clear-life.it/index.phtml?id=77

Document of Economic and Financial Planning for years 2008-2012

The document of Economic and Financial Planning, for years 2008-2012, associates the climate change to the necessity of evaluating the effects of environmental policies. Chapter "Climate and Environment" claims that "climate change is a challenge that imposes to re-evaluate the current models of economic and financial accountability, supporting them with the accountability systems and of balance that can point out the incidence of public policies on the environment. In this regard, the Government pledges to introduce an accountability and environmental balance system in the State, in the Regions and in the Local Authorities that integrates the acts of economical-financial planning and of balance of State, of Regions, of Provinces and of Municipalities. This aims at "guaranteeing the knowledge, transparency and responsibilities of Government action, in regards to the principles of Sustainable Development, assuring the right for the environmental information".

The whole text is available at http://www.clear-life.it/index.phtml?id=77

YEAR 2007

Bill made under delegate power on Environmental Accountability approved by the Government

In the last legislation, the Department of Economy and Finance set up a Commission, formed by the maximum Italian experts on Environmental Accountability themes. The Commission elaborated a general policy law on Environmental Accountability and applied the methods currently more used by the Financial Act 2008, yielding a document that encloses the first experimentation of "green" Financial Act. The green Financial Act aimed at the institution of a "system of accountability and environmental balance that integrates the acts of economic and financial planning and balances of the State, of the Regions, of Provinces and of Municipalities" to "guarantee knowledge, transparency, responsibilities of Government actions in regards to the principles of Sustainable Development", and the "right to the information". The draft bill was ready to be presented in the Parliament when the Prodi Government II was brought down.

The whole text is available al http://www.clear-life.it/index.phtml?id=77