

consideration for small and medium-sized enterprises. Voluntary private initiatives should also be encouraged.

93. Governments, business and industry, including transnational corporations, academia and international organizations, should work towards the development and implementation of concepts and methodologies for the internalization of environmental costs into accounting and pricing mechanisms.

94. Business and industry, including transnational corporations, should be encouraged:

(a) To report annually on their environmental records, as well as on their use of energy and natural resources;

(b) To adopt and report on the implementation of codes of conduct promoting best environmental practice, such as the International Chamber of Commerce's Business Charter on Sustainable Development and the chemical industry's responsible care initiative.

95. Governments should promote technological and know-how cooperation, encompassing identification, assessment, research and development, management marketing and application of cleaner production between enterprises.

96. Industry should incorporate cleaner production policies in its operations and investments, taking also into account its influence on suppliers and consumers.

97. Industry and business associations should cooperate with workers and trade unions to continuously improve the knowledge and skills for implementing sustainable development operations.

98. Industry and business associations should encourage individual companies to undertake programmes for improved environmental awareness and responsibility at all levels to make these enterprises dedicated to the task of improving environmental performance based on internationally accepted management practices.

99. International organizations should increase education, training and awareness activities relating to cleaner production, in collaboration with industry, academia and relevant national and local authorities.

100. International and non-governmental organizations, including trade and scientific associations, should strengthen cleaner production information dissemination by expanding existing databases such as UNEP's ICPIC, UNIDO's INTIB, and the ICC/IEB, as well as forge networking of national and international information systems.