



GREEN AUDIT & GREEN CAMPUS: NEED OF THE HOUR

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ARTICLE INFO

Article History:

Received 6th April, 2021

Received in revised form 15th

May, 2021

Accepted 12th June, 2021

Published online 28th July, 2021

ABSTRACT

Green auditing is one of the most important area not only important for industrial organization but for academic institutions too. The aspects, principle and procedure for Green audit is essential to be understood and applied at institutional level, it will be helpful for students learning perspective as well as from environmental monitoring point of view. The present paper describes a general procedure and methodology which can be applied by any institute to perform Green auditing at campus in order to turn the campus Green.

Key Words:

Green Auditing, Green Campus, NAAC

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INTRODUCTION

Green Campus is one of the mandatory condition as per realistic grounds but also according to NAAC-UGC guidelines too. Green Auditing provides means and modes towards Green Campus. NAAC accreditation is mandatory for all the higher learning institutes, particularly state universities. Without NAAC accreditation, universities are not eligible for UGC grants, RUSA grants, financial aid etc. On the other hand, NAAC accreditation determines the quality of the institute in terms of education, infrastructure, research, teaching & learning etc. Institutes with top NAAC grades such as 'A++', 'A+' and 'A' are most sought-after institutes, as they offer high-quality education. On the other, all the recognized institutes of UGC must apply for NBA/ NAAC/ any other accreditation after the completion of the first or second batch of courses. Green Audit is assigned to the Criteria 7 of NAAC, National Assessment and Accreditation Council which is a self-governing organization of India that declares the institutions as Grade A, Grade B or Grade C according to the scores assigned at the time of accreditation.

In 2006, Government of India has declared the National Environment Policy 2006 and made inexperienced audit mandatory to every industry. According to the policy it is a response to India's country wide dedication to a clean environment, mandated in the Constitution in Articles forty eight A and 51 A (g), (DPSP) reinforced with the aid of using judicial interpretation of Article 21 (National Environmental Policy 2006).

It is diagnosed that the maintenance of the wholesome environment is now no longer the obligation of the nation alone. It is the obligation of each citizen and for this reason a spirit of partnership is to be found out thru the environment management of the country. The process of environmental audit become formalized with the aid of using Supreme Audit Institution (SAI) in step with the pointers given in Manual of Standard Orders (MSO) issued with the aid of using Authority of the Controller and Auditor General of India 2002. The Supreme Audit Institution of India is the very best country wide Institution of auditing in the country (1-5). By understanding the want of obligation closer to environment, NAAC, an self sufficient frame below UGC has introduced the idea of environmental audit in accreditation methodologies of universities and colleges (6-8). In this paper a general procedure for Green auditing has been summarized.

METHODOLOGY

Green Auditing began as per the name of environmental auditing in early 70s of the previous century in the United States of America and in the Western Europe by some companies in commensuration with Clean Air and Clean Water Act. The process of this audit initiated from response of commercial policies of US to natural requirement and not from the local authorities. Afterwards, these policies resulted into an act for the companies who are responsible for environmental loss that they were causing. The US has adopted the act to compensate the environmental loss. In order to avoid this liability companies took initiatives with regards to act by conducting 'Performance Review' and 'Compliance Audit'.

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There is difference in the process of auditing for industry and academic campuses.

Stages of Green Audit – In general three stages of audit can be identified for academic institution i.e. Pre-audit, Audit on site and Report.

Pre-Audit – This is basic and primary step which includes following points

- Plan the audit – depends on the size, area and departments found in the campus. There should be a proper provision of audit separately for undergraduate, postgraduate and research laboratories; museums; auditorium; library; sports grounds and or complex; academic, establishment and accounts sections; cafeteria; hostels; medical centers; classrooms; lecture theaters; wash rooms; offices of different committees; Staff rooms and Girls common room; solar and or electric panels; water points; waste management systems; vehicle stands; gardens and plants; boundary walls; caretaker and security rooms; total footfalls etc.
- Select the audit team – It is always beneficial to select one/two person from each department of the institution.
- Schedule the audit facility – In general it should be done on day to day basis so it can be included in academic calendar. Like there will be greater footfall during various functions of students council, fest, sports events and exhibitions etc.
- Acquire the background information Visit the site– Small groups can be made for the purpose.

Audit on Site - This is the actual process which requires the collection of primary and secondary data viz a viz recording observations wherever required.

- Understand the scope of audit and also explain it to all stakeholders.
- Analyze the strengths and weaknesses of the internal controls, for this purpose the role of IQAC of the academic institution is very important.
- Conduct the audit – As stated it should department wise, section wise and block wise.
- Following points must be included during the process of audit – e-waste, water, electricity (renewable and non renewable), footfalls, carbon footprints etc.
- Evaluate the observations of audit program; a small computational program may be designed for this purpose.
- Another point may be included in the audit, which is termed as intellectual audit that includes total publications including research papers, articles, monographs and books etc. If there is a publication related with waste management, campus improvement data etc. it should be included.
- Prepare a report of the observations side by side.

Report Preparation - This step involves drafting, corrections, submission and making action plan.

- Produce a draft report of the data collected: data should be analyzed properly with respect to primary and secondary data.
- Produce a final report of the observations and the inference with accuracy, if data are larger statistical analysis may be performed.

- Distribute the final report to the management in case of private institutes or to Governing and Development council in case of government institution.
- Prepare an action plan to overcome the flaws. Keep a watch on the action plan.

Benefits of Green Audit

If Green Audit is enforced in an effective way then there are many advantages that could be adopted from it.

- Green Audit could help to shield the environment.
- Recognize the cost saving methods through waste minimizing and managing strategies.
- Point out prevailing and forthcoming complications.
- Authenticate conformity with the implemented laws Empower the organizations to frame a better environmental performance.
- It portrays a good image of a company which helps building better relationships with the group of stakeholders.
- Enhance the alertness for environmental guidelines and duties.
- This is very good tool to teach and demonstrate students the effect and impact of various materials, activities and living being on environment practically.
- This also provides opportunities to conduct R&D activities based on new areas like waste management, water harvesting, plantation, carbon credits, learning by doing, atom economy etc. in front of local environment and conditions through the campus.

CONCLUSIONS

NAAC accreditation is mandatory for all the higher learning institutes, particularly state universities. Green Audit is assigned to the Criteria 7 of NAAC, National Assessment and Accreditation Council. The general procedure described in the paper for Green auditing can be applied to conduct at any institution.

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