

GREEN AUDIT: -- TOOLS AND LEGAL TRAITS

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ABSTRACT –

This article presents a literature review of Green audit, restricted tools and legal aspects. Green auditing is a controlling tool which simply checks environmental management actions performed by the industries and societies, making them conscious of new cleaner technology. Environmental issues have now become a world-wide concern and the focus of discussion in a variety of forums both at national and international levels. India is a developing country and adapting science and technology for its progression. There is improvement in the life style but on the other side it is creating exploitation of the environment. Luxurious life style is becoming an environmental risk which may render it unsuitable for future generation. All the issues related to environment are rooted in economic and social policies of the country and therefore they occur at all levels from local, national to global. Our country frames very strict policies for environment protection and executes them successfully. However, besides having a tradition of worshipping environment, we, Indians are overlooking the challenging and burning issues of environmental protection. The main objective of carrying out green audits are to announce and attentive to students and the general public to real concern of environment and its sustainability.

INTRODUCTION -

The procedure of assessing environmental influence of an organization process, scheme, invention etc.⁽¹⁸⁾ A green audit of your home can reveal methods in which you can reduce energy intake.⁽¹⁾ The green audit is defined as an authorized examination of the things and a company has on the environment.⁽⁹⁾ It is also extensively known as environmental audit.

The idea of environmental auditing came into being in industrialised Netherlands during early 1970s under a different number of approaches and names depending on company concerned.⁽²⁾ But green audit was initiated in 1992 as an environmental consultancy and assessment organization with the goal of monitoring and the routine of company⁽¹⁴⁾. The association whose actions might threaten the environment and health of nations.⁽¹⁹⁾ Now a day's societies are not concerned of nature they are directly or indirectly injuring the environment and causes complications like global warming, difficulties to sustained ozone layer.⁽³⁾

Dr. Priyadarshini Karve are involved in a number of consultancy project that help to shape organizational as well as national and international policy at various level to maintain environmental balance.⁽¹⁵⁾ on the basis of frequency of auditing green audit basically are of two types. 1. Cyclical Audit :- It is mainly conducted by the things of an environmental components inside and outside of an environment consultants or combination of both on a planned cycle of occurrences. 2. Single Special Purpose Audit :- It is planned for special

purpose and usually conducted by outside agencies. Such audit is not carried out on regular basis. It is generally undertaken in response to a special need.

LEGAL ASPECTS--

India is first country in the world to make environmental audit compulsory. The government of India by its gazette notification (No.GSR329E) of March 13, 1992 made it mandatory for all industries and organizations to be responsible for annual environmental audit report.⁽¹²⁾ This necessity industries to provide details of water, raw materials and resource used, the product and waste material generated them.⁽⁶⁾ All though in India we have complete framework of legislations to protect the environment, the research plans to focus on comprehensive environmental response, compensation and liability⁽¹⁶⁾. Act 1980 is one among many other environmental laws. Its provisions are very strict and authority is very broader therefore, it has become a terrible for community.⁽²⁰⁾ Protection of environment is the major anxiety of the world today. The commercial world normally responsible and moderately excusable so for the current level of atmospheric pollution.⁽⁷⁾ United national Conference on Environment and Development (UNCED) in Rio-de-Janeiro in June 1992 set specific goals and target with regard to waste management so that by 2015 all countries including developing countries must establish their waste treatment and disposal criteria⁽⁵⁾. The Supreme Audit Institution (SAI) in India is headed by the comptroller and auditor general of India who is a constitutional authority. Environmental audit by SAI India is conducted within the broad framework of compliance and performance audit for that major policy initiative by Ministry of environment and forests. In 2006, Government of India has declared the National Environment Policy 2006 and made green audit mandatory to each industry. According to the policy it is a response to India's national commitment to a clean environment, mandated in the Constitution in Articles 48 A and 51 A (g), (DPSP) strengthened by judicial interpretation of Article 21 (National Environmental Policy 2006). It is recognized that the maintenance of the healthy environment is not the responsibility of the state alone. It is the responsibility of every citizen and thus a spirit of partnership is to be realized through the environment management of the country. The process of environmental audit was formalized by Supreme Audit Institution (SAI) according to the guidelines given in Manual of Standard Orders (MSO) issued by Authority of the Controller and Auditor General of India 2002. The Supreme Audit Institution of India is the highest national Institution of auditing in the country. By realizing the need of responsibility towards environment, NAAC, an autonomous body under UGC has added the concept of environmental audit in accreditation methodologies of universities and colleges.

- National Environment Policy – 2006
- National Conservation strategies and policy statement on environment and development 1992
- Motor vehicle act, 1939 as amended in 1988
- The factories act, 1947 as amended in 1987

These selected interconnected legal aspects of auditing that are relatively significant. One can escape by having extreme environmental awareness.

ENVIRONMENTAL LAWS-

Environmental laws is a multifaceted and linking body of statutes, common law, convention, regulations and policy which are very largely activate to control the communication of humanity and rest of the biophysical and normal environment in the direction of the purpose of human action.⁽²³⁾

LIST OF ENVIRONMENTAL LAWS OF INDIA:-

- Pollution control and remediation and The environment (Protection) Act, 1986
- The Environmental Protection) Rules, 1986
- Hazardous Waste (Management and Handling) Rules, 1989
- The Manufacture Use, Import, Export and Storage of hazardous Microorganisms/Genetically Engineered organisms or cells Rules, 1989
- The Public Liability Insurance Act 1991
- The Biomedical Waste Rules, 1998
- The Environment Siting for industrial Projects) Rules 1999
- The Municipal solid Waste Rules, 2000
- The Ozone Depleting substances (Regulation and control) Rules, 2001
- The Noise Pollution Rules, 2002
- The National Green Tribunal Act, 2010
- Plastic Waste (Management & Handling) Rules, 2011
- E-Waste Management and Handling Rules, 2011

There consequently a enormous laws came into presence. “Environmental Audit” in India to minimize generation of wastes and pollution.⁽¹³⁾ The Environment Ministry has made it compulsory for big projects to contain environmental agreement in their community audits and report deviation the company, organization as well as to public⁽²⁵⁾.

GREEN AUDIT TOOLS :-

The audit tool support you to access workplace for constant development, it choose either by observation and considered them. Record the analyses of scrutiny. Also answer the questions at the bottom of the audit tool noting prospective and their enhancements.⁽⁸⁾ There are a number of different environmental auditing procedures advocated in the auditing literature. A model of the audit procedure which is universally accepted was first developed by Arthur D Little. This was later adopted by the International Chamber of Commerce (ICC) in 1989. Based on this approach, Humphrey and Hadley (2000) divided the environmental auditing process into three main areas of activity. A good audit tool involves check lists that are truthful and reliable do so that knowledgeable auditors using the tool and working independently. It should preferably have a qualitative or quantitative dimension of the audit outcomes⁽⁴⁻²¹⁾.

Assimilating Green Audit frame work into sustainable development is the essential being used for all around development.⁽²⁰⁾ It assistances to develop national policies for inflexible agreement of environmental Laws, products and customers ‘Safety norms’⁽¹¹⁾

CONCLUSION OF GREEN AUDIT -

Green Audit can be clear as a basic management tool involving a systematic certification and objective estimate for how well environmental society management systems and resources are performing. The goal of green audit is to assist management, control of environmental performs. An environment audit program applied on purpose can enrich institutional, organization and industry's environmental performance.

This article discovers the influences of a green public vision and the environmental organizational culture on the green product development performance in manufacturing industry. It also examines the intermediation effect of the green absorptive capacity. The review indicates that both the green shared vision and environmental organizational culture have positive effects on the environment, which in turn positively affects the green product development performance. The main goal of environmental audit is to achieve competitive advantage through Green Audit initiatives. Many people study Green Auditing application as an action without benefit and it help for sustainable development and competitive assistances. Green Audit is safety device in future

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