



## Grass Root Level Environmental Audits: It's significance in the North-East India context

<sup>1</sup>Sanjib Singha

<sup>1</sup>M.A. in Economics,

<sup>1</sup>Department of Economics,

<sup>1</sup>Gauhati University, Guwahati, India.

**Abstract:** Environment Auditing is a critical tool to provide an impactful perspective for environmental sustainability. This paper extensively explores environmental auditing, its process, and its relevance. It tries to approach it in a bottom-up approach. In the context of North-East India, the paper analyzes how grassroots-level governance can be effectively employed for conducting environmental audits. Such auditing practices can lead the region to a prosperous environmental state and sustainability to a greater length. The paper mentions practices that already exist regarding community management of the environment and hence, implementing environment audits at the grass-root level can be practical. The fragile ecosystem of North-East and the economic dependence of its population make it more relevant.

**Index Terms - Environmental Audit, North-East India, Grass-root governance.**

### I. INTRODUCTION

The North-Eastern region of India consists of 8 states out of the total 28 states of the country. The area is critical for the country as it shares a substantial international border. The strategic location of northeast India is not just fertile to host foreign trade. Although the region is rich in natural resources, bio-diversity, and unique cultures as the population grows, it demands a certain level of developmental activities. Hence, environmental challenges emerge for its sensitive ecology. A balance between them in this regard is crucial. Audits for the environment provide a structured approach to see the state of the environment, and the human impacts on the environment and suggest measures to reduce or correct these human impacts. This process enables environmental sustainability to a great extent. Although audits are seen in different organization levels be it educational institutions or other organizations their implementation to a larger extent has not yet been implemented. This paper suggests such environmental audits for a region like the North-Eastern Region from a bottom-up approach. It talks about environmental audits at grassroots levels throughout the region.

The paper is structured in a manner that introduces the idea of the paper, followed by an overview of environmental audits to state the contextual understanding of the North-East Region and it goes on to spread light on grass-root level environmental audits and concludes it.

### 2. An Overview of Environmental Audits:

#### 2.1 Definition and Objective

Environmental audits are assessment processes for environmental performance, usually done for organizations and businesses. Environmental audit Report is presented to its people, the audit consists of the activities related to the environment or activities that impact the environment, their compliance, and most importantly regulations of such activities (National Registry of Environmental Professionals, 2020). In other words, it is an independent evaluation of practices, performances, and policies of any entity relating to the environment. To comply with the environmental laws for environmental sustainability such audits are practiced (Encyclopedia of Corporate Social Responsibility, 2013).

#### 2.2 Types of Environmental Audit

Environmental audits can be broadly classified into three categories based on the areas the audits emphasize. They are as follows

##### 2.2.1 Environmental Compliance Audits:

Environmental compliance audits are meant to keep track of the activities of an entity involved with the environment and to see how far the entity is compiling with the existing environmental legislation. If it is breaching any legislation, then prescribed corrective measures have to be immediately taken into consideration. Thereby compliance audits ensure the environmental legislations are fulfilled and targets are met at the anticipated time. Some examples of such audits are permit audits, specific requirement audits, certificate audits (e.g. ISO or EMAS), surveillance audits, audits for eco-labeling, and Environmental Impact Assessments (EIA). (Encyclopedia of Corporate Social Responsibility, 2013)

##### 2.2.2 Environmental Performance Audits:

With the expansion of an economic entity, their impacts on the environment also increase as one cannot do away with environmental dependence. Such audits are aimed at analyzing how the activities and results stand in front of the environmental objective. Simply the performance on the environmental front. Environmental Performance audits are of many types such as Environmental Surveys, Issues Audits, Energy Audits, Health and Safety Audits, Site Audits, Supplier Audits, Environmental

Management System (EMS) Audits, Corporate environmental audits, and Product or Life-cycle Audits. (Encyclopedia of Corporate Social Responsibility, 2013)

### 2.2.3 Environmental Financial Audits

The process of environmental auditing is looked after by an auditor. The primary objective of the auditor is to report to the hiring authority in a way that appropriately values and recognizes the costs, assets, liabilities, and contingencies. Also, compliance and non-compliance with environmental laws and importantly the financial implications of such compliances are given priority in such audits. The costs, liabilities, and benefits are also recognized in the financial books of the organization and entity. (Encyclopedia of Corporate Social Responsibility, 2013)

### 2.3 The process of Environmental Audits:

The process of environmental auditing follows certain specific steps. Broadly the steps that are mostly followed for all kinds of environmental audits are given in the following table:

**Table 2.1: The Process of Environmental Audit**

The process of Environmental Audits			
1. Pre-audit	2. On-site	3. Post-audit	4. Follow up or review
A. Define objectives	A. Opening Conference	A. Final evaluation of findings	Verify the actions taken on audit findings or recommendations
B. Define scope	B. Identify areas of concern	B. Submit preliminary report	
C. Select audit criteria	C. Site/facility inspection		
D. Select audit team members	D. Records/document review	C. Get approval of management	
E. Develop an audit plan or use a protocol	E. Staff interviews	D. Hold exit conference	
F. Inform the facility	F. Initial review of findings		
G. Review the background information	G. Closing/exit conference	E. Submit a final report	

Source: Environmental Audit, (Encyclopedia of Corporate Social Responsibility, 2013).

### 2.4 Relevance of environmental audits:

As human activities bring changes to human lifestyles to leaps and bounds the impacts of the environment have not been contrary. The traditional static and self-regulatory mechanisms lack certain aspects to reflect an environmental assessment. It has been widely accepted that environmental auditing requires a multidisciplinary approach. Environmental auditing technique put forth such codified results that it speaks to all the relevant stakeholders. It seeks to articulate standardized practices and exact steps for practitioners (Power, 1997). Hence, it has been acknowledged and practiced within closed-pocket-like projects and educational institutions. But as they suggest the relevance within them, this study stresses upon implementation of such audits throughout the length and breadth of regions to identify and deal with the roadblocks of a sustainable environment for regions like North East India.

### 3. The North-East India context and specifications:

Out of 450 tribes in India, 225 reside in the Northeastern region of India (Chatterjee et al., 2006). Arunachal Pradesh, Assam, Meghalaya, Manipur, Tripura, Mizoram, Nagaland, and Sikkim, all the 8 eight states of North East India are spread over the Eastern Himalayas, Northeast hills (Patkai-Naga Hills and Lushai Hills) and the Brahmaputra and Barak Valley plains (Chatterjee et al., 2006). The context of this region is very unique and it has very diverse specific characteristics, that need to be taken into consideration while setting the context of implementing environmental audits. Certain features make the region more environmentally sensitive and some of them are discussed below:

#### 3.1 Bio-diversity and ecosystem:

The North-Eastern region gains a lot of prominence for its rich bio-diversity. It is home to a lot of species and plants that are unique to the region. To put in perspective one such example is that about 850 species of birds, one of the highest bird diversities is oriented by this region (Chatterjee et al., 2006). This is just an example of the amount of biodiversity this region hosts. But as discussed earlier, with an increase in human population and developmental activities the challenges to its bio-diversity.

#### 3.2 Environmental Vulnerability:

High rainfall and humidity are prominent features of the region. The climate in the North East ranges from tropical plains to temperate and alpine hills. This wide range of climate gives home to a wide range of vegetation as well. But with an increase in population and its density the direct pressure is on the forest cover (Bujarbarua & Baruah, 2009). Therefore, this vegetation becomes

more vulnerable and with them, it is also the other species that depend on this vegetation for food and habitat become more vulnerable. How vulnerable one is due to the changing landscape of the environment hence becomes critical information to have.

### 3.3 Dependence on Natural Resources:

The states of the North Eastern region have a high proportion of multidimensional poor people. In the National Multidimensional Poverty Index (MPI) progress report of 2023 we see two of our states Meghalaya and Assam under the top 10 states with multidimensional poor populations. Except for Sikkim, the other states are also not far behind (NMPI Report, 2023). The growing population is leading to a demand and supply mismatch for natural resources. Besides that, environmental challenges pose a high threat to the existing natural resources. Irregular rainfall patterns will lead to changes in the agricultural calendar, food security; health, and disasters which will hit the poor hardest. The heavy dependence on the environment for its people is evident and therefore the impacts the environment is facing, identifying monitoring, and evaluating adverse activities are need of the hour.

### 4. Grass-root Level Environmental Audit:

Macroeconomic indicators of the Environment include the inequalities that exist in society. To do away with this criticism often studies are conducted from a bottom-up approach with grassroots-level components taken into consideration. Local-level governance bodies are more involved, aware, and concerned with local-level issues. This overall engagement of the grassroots-level governing bodies leads to accountability and efficiency to a greater length (Lewis, 2000). Moreover, having environmental audits in each small governing unit like villages and blocks would give us a clear picture of the disparities that exist. Some local governing units are taken into consideration for further analysis.

### Panchayati Raj Institutions (PRIs) for Environmental Governance:

Panchayati Raj Institutions (PRIs) were introduced in India through the 73rd Constitutional Amendment for participatory planning and rural development. The rural environment would develop if the people in the villages acknowledged the value of the environment (Subramanya & Sarker, 2017). Since such bodies were formed with similar intentions implementing environmental audits at such a grassroots level would bring in a lot of important findings for environmental sustainability.

Such village and panchayat-level audits can be combined and we can have block and district-level audits. Similar processes can be followed in urban spaces with Municipal corporations and Town Area Committees for having audits at district levels.

Although skill and cost aspects can be alarming effective training and employing a competent implementation design framework can go a long way in this direction.

Local communities of the northeastern region have been involved in the community management of natural resources. Joint Forest Management is widely practiced in tribes such as Sumi, Angami, and Ao Nagas. Sustainable agriculture is practiced in states like Mizoram and Sikkim. We also have the cleanest village in Asia i.e. Mawlynnong Village, Meghalaya. This village also maintains its community. It can be inferred from here that the communities in the North Eastern states are already accustomed to practices for the environment on community levels. Therefore, environmental audits at grassroots levels can give us impactful insight for environmental sustainability.

### 5. Conclusion:

Identifying a problem can be a bigger task at hand than solving it. Especially in the environment, it becomes multifold difficult as interdependence is quite high. Environmental audits are a great tool to identify the issues and holistically also give a clear picture. The awareness regarding the areas for development leaves a lot of room for dedicated efforts. The relevance of environmental audits is widely accepted. The issue arises when it comes to implementing it. It is a gigantic task at hand. Nonetheless, they are practiced at an organizational level. As the environment does not have any boundaries as such there audits of it have to be done throughout a region at least to reap its benefits. Division of labour is efficient in most cases and here also a similar strategy has been suggested. Conducting grassroots-level audits for the environment can be practical and aggregating them can give us the broader picture of the environmental scenario of the entire region.

### REFERENCES

- [1] Bujarbarua, P., & Baruah, S. (2009). Vulnerability of fragile forest ecosystem of North East India in context with the global climate change: an ecological projection. *IOP Conf. Series: Earth and Environmental Science*. doi:10.1088/1755-1307/6/7/072016.
- [2] Chatterjee, S., Saikia, A., Dutta, P., Ghosh, D., Pangging, G., & Goswami, A. K. (2006). Biodiversity Significance of North East India for the Study of Natural Resources, Water and Environment Nexus for Development and Growth in North Eastern India. *Forests Conservation Programme WWF-India*. [https://www.researchgate.net/profile/Pijush-Dutta/publication/272362960\\_Biodiversity\\_Significance\\_of\\_North\\_East\\_India/links/54e32acf0cf2d618e195f859/Biodiversity-Significance-of-North-East-India.pdf](https://www.researchgate.net/profile/Pijush-Dutta/publication/272362960_Biodiversity_Significance_of_North_East_India/links/54e32acf0cf2d618e195f859/Biodiversity-Significance-of-North-East-India.pdf).
- [3] Lewis, L. (2000, September). Environmental audits in local government: a useful means to progress in sustainable development. *Accounting Forum*, Vol 24(3), 296-318.
- [4] NITI Aayog. (2023). *NATIONAL MULTIDIMENSIONAL POVERTY INDEX, 2023*. NITI Aayog.
- [5] Pahuja, S. (2013). *Environmental Audit, Encyclopedia of Corporate Social Responsibility*. Springer. ISBN: 978-3-642-28035-1.
- [6] Power, M. (1997). EXPERTISE AND THE CONSTRUCTION OF RELEVANCE: ACCOUNTANTS AND ENVIRONMENTAL AUDIT. *Accounting, Organizations and Society*, Vol. 22, 123-146. <https://www.sciencedirect.com/science/article/abs/pii/S0361368296000372>.
- [7] Subramanya, T. R., & Sarker, S. P. (2017, October). ROLE OF PANCHAYATI RAJ INSTITUTIONS IN THE PROTECTION OF ENVIRONMENT. *NUJS Journal of Regulatory Studies, Volume II* (1), 47-67. <https://www.nujs.edu/wp-content/uploads/2022/11/File-36.pdf>.
- [8] *What is the Process for an Environmental Audit? | NREP*. (2020, August 25). National Registry of Environmental Professionals. Retrieved September 24, 2023, from <https://www.nrep.org/blog/environmental-audit>.