

Editorial

ENVIRONMENTAL AUDITING IN HIGHER EDUCATIONAL INSTITUTIONS: A SOCIAL RESPONSIBILITY

Environmental Audit is a process of systematic identification, quantification, recording, reporting and analysis of components of environmental diversity of various establishments. It aims to analyze environmental practices within and outside of the concerned sites, which will have an impact on the eco-friendly ambience. In recent time, the Green Audit of an institution has been becoming a paramount important for self assessment of the institution which reflects the role of the institution in mitigating the present environmental problems.

Defining the environmental auditing we rely on the following definitions: “*the process, whether voluntary or imposed by external regulations that leads to the production of document information related to the impact of the organization or company on the environment*” (De Moor *et al.*, 2005). Another definition is “*reporting on environmental issues that usually goes beyond financial reporting and might take place in a separate report or in separate sections of the glossy brochure. Such reporting may include environmental balance sheets*” (Collison *et al.*, 1996). Formally environmental auditing was conceptualized in 1991 by the International Chamber of Commerce (ICC, 1991), as a “management tool that provides systematic documentation and evaluation of how the entity, equipment and technologies involved in its activity protects natural environment”.

Effective and efficient management of environmental protection is a outcome for sustainable development in the world (Shil and Iqbal, 2005). Today we have a distinctive trend towards a compliance of environmental and social reporting following the guidelines provided by the Global Reporting Initiative (GRI). Globally, concerns about sustainable development have resulted the last decade in an exponential increase in confidence from the organizations in the systems that audit environmental impact and environmental performance, based on information provided by green accounting, as a competitive advantage in strategic positioning. In corporate sector the practice of saving environment through the various programmes like CSR (Corporate Social Responsibility), GO Green, Save Water, Save Trees, Plantation of trees are to be taken. It will definitely work for the future (Bețianu, 2008). In this moment world-wide there are two renown schemes to certify the environmental information of organizations: the Eco-Management and Audit Scheme (EMAS) is the EU’s voluntary scheme designed for companies and other organizations committing themselves to evaluate, manage and improve their environmental performance, and the second one is the international recognized ISO 14001 – belonging to the ISO quality set of standards.

The rapid urbanization and economic development at local, regional and global level has led to several environmental and ecological crises. On this background it becomes essential to adopt the system of the Green Campus for the institutes which will lead for sustainable development and at the same time reduce a sizable amount of atmospheric carbon-di-oxide from the environment. The Na-

tional Assessment and Accreditation Council, New Delhi (NAAC) has made it mandatory that all Higher Educational Institutions should submit an annual Green Audit Report. It is part of Corporate Social Responsibility of the Higher Educational Institutions to ensure that they contribute towards the reduction of global warming through Carbon Footprint reduction measures.

Green Audit is the most efficient and ecological way to solve environmental problems. It provides a baseline assessment of instruction's environmental sustainability performance and carbon footprint. It records the measurement of inputs such as electricity and water and makes recommendations regarding operational efficiencies, and technical and best practice improvements. It is necessary to conduct a green audit in college campus because student aware of the green audit, its advantages to save the planet and they become good citizen of our country. Thus Green audit Become necessary at the School, college and University level.

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