



Indian Audit & Accounts Department

Case Study

On

**Audit of PRIs relating to implementation of Sustainable
Development Goals (SDGs)**

Prepared by:

**Regional Capacity Building and Knowledge Institute
Kolkata**

Website: <https://cag.gov.in/rti/kolkata/en>

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Preface

Regional Capacity Building and Knowledge Institute, Kolkata is the designated Knowledge Centre for Local Governance and Transport Sector in the Indian Audit & Accounts Department. In pursuit of excellence in our designated knowledge areas, we prepare case studies highlighting the instances of frauds/deviations from rules and regulations, inefficiency in functioning of the existing system and their reasons, as reported and reflected in the C&AG Audit Reports for Union Government/State Governments as well as hypothetical case studies suitable for classroom discussions.

The 70th session of the United Nations General Assembly adopted the resolution titled '*Transforming our World: the 2030 Agenda for Sustainable Development*' consisting of 17 Sustainable Development Goals (SDGs) and 169 associated targets. In this Assembly, Government of India affirmed its commitment to the 2030 Agenda for SDGs, which are expected to guide the development agenda and policies to eradicate poverty, protect the planet, foster peace and promote prosperity for all.

Local governments have a crucial role to play in achieving the targets laid down under the SDGs. While the goals are universal, the implications and intervention possibilities are local. The twin objectives of the Panchayati Raj system, as envisaged by the Indian Constitution are to ensure local economic development and social justice. Panchayats are expected to play an effective role in the planning and implementation of functions related to 29 subjects enlisted in the Eleventh Schedule of the Constitution. Many SDG targets are within the purview of these subjects. The attainment of Sustainable Development Goals will require actions at the grassroot level i.e., localization of SDGs through Panchayati Raj Institutions as nearly 68% of Indian population lives in Rural India.

The case study on “Audit of PRIs relating to implementation of Sustainable Development Goals” is aimed at analyzing the role of the PRIs in achieving the 2030 SDG agenda and making suitable recommendations on the gaps noticed during audit of Rural Local Bodies in relation to SDG framework.

Disclaimer:

The information contained in this document is to be used as a case study example for training purposes only. I hope that the readers would benefit from this case study. Suggestions, if any, are welcome for future development.

Anadi Misra
Principal Director

RCB&KI, Kolkata
October 2023

Section 1: Case Study for the Participants

1. Introduction:

1.1 The 70th session of the United Nations General Assembly witnessed the adoption of a pivotal resolution entitled *"Transforming our World: the 2030 Agenda for Sustainable Development"*. This groundbreaking resolution comprises of 17 Sustainable Development Goals (SDGs) accompanied by 169 associated targets. During this assembly, the Government of India reaffirmed its unwavering commitment to the 2030 Agenda and the SDGs. The Ministry of Panchayati Raj (MoPR) stands firmly dedicated to realizing the SDGs through the Rashtriya Gram Swaraj Abhiyan (RGSA) Scheme.

The Rural Local bodies have been entrusted certain responsibilities under the 73rd Constitutional amendment. Among the responsibilities entrusted to Gram Panchayats, 29 subjects (*Annexure-I*) are related with the SDGs. This is however constrained by the fact that devolution of these functions vary across various states. Within this context, the MoPR has identified nine themes¹, where it can actively engage at the grassroots level to facilitate the achievement of corresponding targets. Each of these nine thematic areas has been meticulously delineated, complete with a comprehensive Vision Statement. These themes are further disaggregated into specific Local Targets that Gram Panchayats are entrusted with, allowing them to align their efforts with the broader SDG framework.

In adherence to this framework, Gram Panchayats are required to concentrate their efforts on a minimum number of indicators, ideally not less than 50 within the initial year. Furthermore, it is noteworthy that a subset of approximately 10 indicators within these 50 may be prescribed by the National and State Governments, aligning with their priorities in consonance with the SDGs. The remaining indicators are to be selected at the discretion of the Gram Panchayats, offering them the flexibility to strategize their contributions toward SDG achievements at the grassroots level.

1.2 This case study has been prepared to offer a comprehensive insight into the localization of SDGs within Panchayati Raj Institutions (PRIs) with a specific focus on Theme 5: *"Clean and Green Village"* which encompasses 6 SDGs viz., SDG - 6: Clean Water and Sanitation, SDG - 7: Affordable and Clean Energy, SDG - 12: Responsible Consumption and Production, SDG - 13: Climate Action, SDG - 14: Life Below Water and SDG - 15: Life on Land. The assessment of progress towards the targets in the Theme can be gauged through the Local

¹ The nine themes are as follows: - **Theme 1:** Poverty free and enhanced livelihoods village, **Theme 2:** Healthy Village, **Theme 3:** Child friendly village, **Theme 4:** Water sufficient village, **Theme 5:** Clean and Green village, **Theme 6:** Self-sufficient infrastructure in village, **Theme 7:** Socially secured village, **Theme 8:** Village with Good Governance, **Theme 9:** Women Friendly village

Indicator Framework as well as mapping the targets with Schemes of Government of India (*Annexure-II*).

2. Background

The Sustainable Development Goals (SDGs), with their focus on poverty eradication, food security, health, education, gender equality, access to water and sanitation, and employment, are inherently intertwined with the core objectives of rural development. Recognizing the pivotal role of rural development in achieving the SDGs by 2030, it is imperative to underscore the critical role that Panchayati Raj Institutions (PRIs) must play in realizing these global goals.

PRIs, with their commitment to inclusive development, social justice, and democratic governance, are uniquely positioned to contribute significantly to the attainment of the SDGs. Importantly, many of the SDG targets fall under the purview of the 29 subjects devolved to the Panchayats as per the Eleventh Schedule. The Gram Panchayat Development Plan (GPDP) serves as a vital mechanism for orchestrating the inclusive development of Panchayats, aligning their efforts with the SDGs.

The integration of the GPDP with the SDGs offers a strategic avenue for achieving goals directly or indirectly related to Panchayats. To facilitate this alignment, it is imperative to enhance awareness and understanding of the SDGs among Master Resource Persons and Panchayat Functionaries, enabling them to link planning with measurable targets for holistic development.

In this backdrop, this Institute had identified ***Theme 5: Clean and Green Village*** for preparation of this case Study so that auditors can have a fair idea of status of implementation of SDGs in the PRIs intertwined in this theme i.e., SDG 6, SDG 7, SDG 12, SDG 13, SDG 14 and SDG 15, which in turn will help them to audit the implementation of other theme areas.

2.2 Scope of Audit:

The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C&AG's (DPC) Act). C&AG conducts audit of expenditure under **Section 13 of the C&AG's (DPC) Act**. In addition, C&AG also conducts audit of Local Self-Government Institutions, which are substantially financed by the Government, under **Section 14 of the C&AG's (DPC) Act**. Principles and methodologies for audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, issued by the C&AG.

2.3 Audit objectives:

- **Assess Alignment with SDGs:** The auditor should evaluate to what extent the Village Panchayat has integrated SDGs 6, 7, 12, 13, 14, and 15 into its development plans, policies,

and actions. This involves reviewing documents that demonstrate the incorporation of these goals into the Panchayat's strategies.

- **Monitoring and Reporting Mechanisms:** Evaluate the effectiveness of the mechanisms established by the Panchayat for monitoring, following up, reviewing, and reporting on the progress towards the implementation of the Clean and Green SDGs. This includes reviewing reports, records, and evidence of monitoring activities.
- **Pollution Reduction Measures:** Assess whether the Panchayat has promoted measures to reduce environmental pollution within its jurisdiction, such as minimizing plastic usage, and examine records or reports demonstrating progress in this area.
- **Community Engagement:** Evaluate how the Panchayat involves the community in environmental conservation efforts and sustainable development activities. Review documents that illustrate community participation.
- **Climate Change Adaptation:** Investigate measures in place to adapt to climate change impacts, particularly concerning water resources and agriculture. Assess records or strategies related to climate resilience.
- **Interlinkages with Other SDGs:** Identify and document how the Clean and Green Theme interconnects with other SDGs within the Panchayat's development and governance policies. Review supporting evidence of these interlinkages.

3. Main story of the Case

Sustainable Development Goals (SDGs) serve as a global framework to address critical issues that connect people and nature. These goals highlight the urgency of protecting the environment from further degradation and emphasize the restoration of ecosystems for a sustainable future.

Theme 5: "**Clean and Green**" focuses on the interconnected goals of ensuring the sustainable management of natural resources and safeguarding the environment. In this case study, we explore the critical aspects of Theme 5 and how Panchayats, the local self-governance bodies in India, play a pivotal role in achieving these goals.

This case study explores the pivotal role that Panchayats play in ensuring a sustainable and environmentally responsible future, focusing on SDGs 6, 7, 12, 13, 14, and 15. It delves into the interconnectedness of these goals and their relevance to Panchayats' functions, offering a roadmap for empowering these grassroots institutions.

The Clean and Green Vision:

"Green" refers a world where natural resources, such as oceans, land, and forests, are managed sustainably to improve livelihoods, ensure food security, and protect the environment for future generations and "Clean" denotes access to safe and adequate drinking water and sanitation services, as well as a low-pollution, low-emission world, enabling people to lead healthy and productive lives.

The critical issues connecting people and nature, urgent need to protect environment from further degradation, to ensure environment sustainability and secure the future of our planet, for the future generations, are so important that these have been put down globally for the year 2020.

Key SDGs and Targets:

SDG 15.3: By 2020, combat desertification, restore degraded land, and soil.

SDG 15.2: By 2020, ensure the conservation, restoration, and sustainable use of terrestrial and inland freshwater ecosystems, including forests, wetlands, mountains, and drylands.

SDG 15.1: By 2020, promote the sustainable management of all types of forests, halt deforestation, restore degraded forests, and increase afforestation and reforestation.

SDG 14.4: By 2020, effectively regulate harvesting and end overfishing, illegal fishing.

SDG 12.4: By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle.

The Importance of Clean and Green:

The impact of climate change and environmental degradation are linked to these goals, necessitating immediate attention. Panchayats, the local governing bodies, play a vital role in counteracting environmental damage caused by urbanization and industrialization. They must address concerns such as greenhouse gas emissions from livestock, air and soil pollution due to certain agricultural practices, and more.

Relevance of the SDGs with the Theme:

SDG 6: Clean Water and Sanitation

Relevance to Theme: Access to clean water and sanitation is fundamental to a clean and green village. Clean water sources and proper sanitation facilities promote hygiene, reduce waterborne diseases, and contribute to a healthier environment.

Link to Theme: A clean and green village ensures that all residents have access to clean and safe drinking water (6.1), sanitation facilities (6.2), and proper wastewater management (6.3). These efforts help maintain a healthy and sustainable environment.

SDG 7: Affordable and Clean Energy

Relevance to Theme: Clean and renewable energy sources reduce the carbon footprint and environmental impact of a village. They also improve energy efficiency and reduce pollution.

Link to Theme: Transitioning to clean and renewable energy sources (7.2) like solar, wind, or hydro power for lighting, cooking, and heating in the village promotes sustainability and reduces the village's reliance on polluting fossil fuels.

SDG 12: Responsible Consumption and Production

Relevance to Theme: Responsible consumption and production practices are critical for minimizing waste and reducing environmental degradation. This aligns with the goal of maintaining a clean and green village.

Link to Theme: Embracing sustainable agricultural practices (12.4), reducing waste generation, recycling, and reusing materials (12.5), and promoting sustainable tourism (12.8) can help create a more environmentally friendly and sustainable village.

SDG 13: Climate Action

Relevance to Theme: Addressing climate change and its impacts is essential for preserving a clean and green environment. Reducing greenhouse gas emissions and adapting to climate change are crucial in this context.

Link to Theme: Implementing climate-resilient infrastructure (13.1), promoting climate education and awareness (13.3), and adopting strategies to reduce emissions within the village (13.2) contribute to the goal of a clean and green village.

SDG 14: Life Below Water

Relevance to Theme: A clean and green village includes the protection of aquatic ecosystems, such as rivers, lakes, and oceans, which are essential for biodiversity and the well-being of communities.

Link to Theme: Reducing marine pollution (14.1), implementing sustainable fishing practices (14.4) and protecting coastal and marine areas (14.5) are crucial for preserving aquatic life and the overall health of the village.

SDG 15: Life on Land

Relevance to Theme: Maintaining terrestrial ecosystems, including forests and biodiversity, is essential for a clean and green village. Healthy land ecosystems provide resources and contribute to environmental sustainability.

Link to Theme: Protecting and restoring forests and biodiversity (15.1 and 15.5), preventing land degradation (15.3), and promoting sustainable land management (15.2) contribute to the overall goal of a clean and green village.

Water and Soil Conservation:

Water is essential for human life, and Panchayats must rejuvenate and protect natural water sources from contamination due to domestic, agricultural, and industrial use. Soil degradation caused by deforestation, agricultural practices, and industrial waste impacts not only local areas but the entire ecosystem. Extreme care and measures are needed to prevent further harm.

Mission Mode Schemes:

In India, two mission mode schemes, *Jal Jeevan Mission* and *Swachh Bharat Mission*, aim to provide safe drinking water, sanitation services, and promote cleanliness. These initiatives

contribute significantly to achieving the Clean and Green goals by mitigating soil and water contamination and ensuring freedom from open defecation.

Clean Energy Adoption:

The use of clean and renewable energy is crucial for meeting energy needs while benefiting the environment. Panchayats can reduce expenditures and improve living standards by adopting clean technologies for domestic, agricultural, and business use.

Interlinkages with Other SDGs:

The Clean and Green goals are interconnected with various other SDGs, emphasizing the importance of integrated governance and policy coherence for the implementation of SDGs.

- (i) SDG 6 (Clean Water and Sanitation) aligns with SDG 9 (Industry, Innovation, and Infrastructure) through integrated water resource management and infrastructure development.
- (ii) SDG 7 (Affordable and Clean Energy) directly links to Clean and Green efforts by promoting renewable energy, clean technologies, and resource use efficiency.
- (iii) SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action) stress the importance of reducing waste generation, raising awareness on sustainable waste management, and mitigating climate change.
- (iv) SDG 15 (Life on Land) complements Clean and Green objectives by emphasizing on the conservation and sustainable use of terrestrial and freshwater ecosystems.

Role of Panchayat in Thematic Area: Clean and Green

The thematic area on Clean and Green (SDG –6,7,12, 13.14 and 15) and the relation with respect to 29 subjects transferred to the Panchayats shows that there are areas in which Panchayats have a role and the potential in addressing environmental issues. Those subjects with respect to goals 6,7,12,13,14,15 are:

- water and watershed management,
- soil conservation
- social forestry and farm forestry,
- minor forest production,
- land improvement,
- implementation of land reforms, land consolidation and soil conservation,
- minor irrigation
- Fisheries
- Drinking water
- Health and sanitation
- Rural electrification, including distribution of electricity and non-conventional energy sources
- Agriculture including agricultural extension
- Minor irrigation, water management and watershed development

- Social forestry and farm forestry
- minor forest production
- land improvement, implementation of land reforms

Gram Panchayat –Action Points

Panchayats play a significant role in addressing environmental challenges, as they counterbalance urban and industrial growth. They can effectively address Clean and Green goals through subjects like water and watershed management, soil conservation, forestry, land improvement, and more. Here are some key action points for Gram Panchayats:

- Awareness generation amongst the citizens on the importance of reducing wastage, ensuring sustainable production and consumption, reducing the adverse impact on environment.
- Promotion of measures within the Gram Panchayat that would reduce environmental pollution, such as reducing the use of plastics within the Gram Panchayat area
- Sensitize people through Gram Sabha, Students/ Farmers /SHG meetings on the implications of climate change
- Identify progressive farmers, interested students and teachers, SHG members so that a working group can be formed for climate change action
- Train these working group members with the support of Department of Agriculture, Agriculture universities, Krishi Vigyan Kendra, Department of Disaster Management, Revenue authorities, educational institutions and NGOs
- Wall writings, display boards, handouts to disseminate information to general population on mitigation and adaptation.
- Establish display boards, wall writings to disseminate current season's weather pattern
- Create a system to disseminate this information to the affected groups on a daily, weekly, monthly, quarterly basis depending on gravity.
- Building awareness of Gram Sabhas to extreme events like cloud bursting, flood, drought, land slide, extreme cold.
- Identification of vulnerable groups like pregnant women, lactating women, children, elderly, differently abled, chronically ill, etc. and develop appropriate adaptation strategies for them during extreme events.
- Discuss and sensitize Gram Sabha about the climate change mitigation factors like reducing energy consumption, usage of fossil fuels, plastics, non-renewable building materials and also to promote measures like planting of trees, conserving forests, usage of good agricultural practices like drip irrigation, water conservation measures and conservation of wetlands.
- Mapping of land use, water bodies, forest, slopes, wetlands, degraded forest within the Gram Panchayat
- Forming and empowering the people's committees by giving adequate information on schemes, agencies, Government departments, on each theme

- Develop appropriate norms for sustainable utilization of resources from common lands, water bodies and forests on materials like non-timber forest produce, sand, fish and water
- Assess the water needs, sources, schemes, solid and liquid waste being generated – (biodegradable and non-biodegradable) through participatory surveys so that the need for water supply, sanitation, environmental sanitation and waste management facilities can be ascertained.
- Set the water and sanitation goals and targets for the Gram Panchayat Select appropriate technology choice for water supply and sanitation in the Gram Panchayat based on participatory assessment
- Ensuring maintenance of toilets of public places including those in markets and Gram Panchayat premises
- Identify appropriate schemes, state/national/international agencies, their programmes and schemes, non-Governmental agencies and companies which can support availability of water supply, source sustainability, reduction for source contamination, sanitation and waste management programmes.
- Liaise with respective agencies for ensuring adequate water supply, cleanliness and drinking water and sanitation facilities
- Assess the various needs of energy – for cooking, heating, lighting, irrigation, household food processing, industries, commercial establishments like shops and hotels.
- Develop a comprehensive energy programme based on need assessment.
- Initiate a campaign to include all households and establishments into the energy programmes - like electrification of all households, popularization of LED lamps, biogas tanks and many others.
- Identify appropriate schemes, state/national/international agencies, their programmes and schemes, non- Governmental agencies and companies which can support the Gram Panchayat energy programme.
- Liaison with these agencies and facilitate the process.
- Monitoring and problem-solving during programme implementation and after.

Supporting Agencies:

Panchayats can collaborate with various government departments, educational institutions, NGOs, and technical bodies to implement their Clean and Green initiatives effectively. These partnerships can provide technical expertise, funding, and resources to support local sustainability efforts. A few of such organisations are –

Department of Agriculture, Krishi Vigyan Kendra, Department of Revenue, NGOs, Educational institutions, technical and academic institutions like ITI, polytechnics and research institutions, Pollution Control Board, Tourism department, Health and sanitation workers, Water supply scheme operators, Swachhta doots, Environmentalists, Registrants of MGNREGS, masons, Traditional farmers and labourers, Government department officials, (departments like electricity, renewable energy, rural development, Civil supplies).

Conclusion:

Panchayats are at the forefront of the battle for a Clean and Green future. By aligning their actions with SDGs 6, 7, 12, 13, 14, and 15, they can contribute significantly to environmental sustainability and secure a better future for generations to come. Empowering Panchayats to take ownership of their local environment is not only a critical step towards achieving these global goals but also a testament to the power of grassroots level governance in shaping a cleaner and greener world.

The Clean and Green theme embodies the essence of sustainability, emphasizing the need for responsible resource management and environmental protection. Panchayats play a crucial role in achieving these goals at the local level, contributing to the broader global effort for a cleaner and greener future.

Auditors must understand these key aspects and engage in effective auditing to assess the progress of villages in attaining the goals of Theme 5.

4. Assignment Questions	
Sl. No.	Question
1	What documents should an auditor seek when auditing a village's progress in achieving the "Clean and Green" theme, specifically related to the Sustainable Development Goals (SDGs) 6, 7, 12, 13, 14, and 15?
2	What are the key parameters that an Auditor should assess when evaluating a village's efforts towards achieving a clean and green environment in alignment with the SDGs mentioned?
3	In the context of SDG 6, how does the village manage and sustain water resources? What documentation should an Auditor request to evaluate this aspect?
4	What steps has the village taken to ensure access to safe and adequate drinking water and sanitation services, as emphasized in the "Clean" aspect of the theme? Are there specific documents that demonstrate progress in this area?
5	How does the village address deforestation, and what measures have been taken to halt deforestation and promote afforestation and reforestation, as per target 15.1? Can the Auditor access records or reports on these initiatives?
6	Are there documents available that show the village's efforts to combat desertification and restore degraded land and soil, in accordance with target 15.3?
7	What evidence can an Auditor find regarding the village's actions to regulate harvesting, end overfishing, and combat illegal fishing (target 14.4)?
8	How does the village manage chemicals and waste throughout their life cycle, as required by target 12.4? What records or reports can the Auditor review to assess environmentally sound waste management practices?

9	In terms of clean and renewable energy use (related to SDG 7), what documents can an Auditor request to evaluate the village's adoption of clean technologies and increased resource use efficiency?
10	How does the village address air and soil pollution due to certain agricultural practices and livestock emissions, as mentioned in the text? What documentation can the Auditor examine to assess these efforts?
11	What role does the village play in protecting and restoring water-related ecosystems (target 6.6)? Are there records or reports available to demonstrate progress in this regard?
12	How does the village contribute to the sustainable use of marine resources, as highlighted in target 14.7? Can an Auditor find documents indicating economic benefits from sustainable marine resource use?
13	In the context of target 12.2, what actions has the village taken to ensure the sustainable management and efficient use of natural resources? Are there specific documents that illustrate these efforts?
14	Can the Auditor identify any interlinkages between the "Clean and Green" Theme and other SDGs within the village's development and governance policies? What evidence is available to support these interlinkages?
15	How does the village involve the community in environmental conservation efforts?
16	What measures are in place to adapt to climate change impacts on water resources and agriculture?
17	Are there initiatives to promote sustainable waste reduction and recycling practices?
18	How does the village address biodiversity conservation and ecosystem protection?
19	What strategies are employed to raise awareness and educate the community about environmental sustainability?

Section 2 – Teaching Notes for the Instructor

1. Synopsis:

The case study delves into the critical role of Panchayati Raj Institutions (PRIs) in India in implementing Sustainable Development Goals (SDGs), with a specific focus on Theme 5: Clean and Green. The 70th United Nations General Assembly adopted the 2030 Agenda for Sustainable Development, comprising of 17 SDGs with 169 associated targets, and India reaffirmed its commitment to this global initiative.

PRIs, as local governing bodies, are uniquely positioned to contribute to the SDGs, as many of the targets fall under their purview as per the Eleventh Schedule of the Indian Constitution. The Gram Panchayat Development Plan (GPDP) serves as a crucial mechanism to align local development efforts with the SDGs.

Theme 5, "Clean and Green," emphasizes the sustainable management of natural resources, environmental conservation, and access to clean water and sanitation. It is interconnected with SDGs 6, 7, 12, 13, 14, and 15, which address various aspects of environmental sustainability.

The case study highlights the importance of PRIs in addressing environmental challenges arising from urbanization and industrialization. It discusses the roles of PRIs in areas such as water and watershed management, soil conservation, forestry, and land improvement. Key action points for Gram Panchayats include raising awareness, reducing pollution, educating on climate change, monitoring microclimatic conditions, disaster preparedness, resource conservation, and community engagement.

By aligning their actions with SDGs, they contribute significantly to environmental sustainability and grassroots governance's power in shaping a better world. Collaboration with government departments, NGOs, educational institutions, and technical bodies is essential to support local sustainability initiatives.

2. Teaching and Learning Objectives

Objectives for the Instructor (Teaching):

- (i) **To provide comprehensive understanding:** Ensure that participants have a comprehensive understanding of the importance of theme in the context of sustainable development and the specific relevance of Panchayati Raj Institutions (PRIs) in achieving the related Sustainable Development Goals (SDGs).

- (ii) **To explain the audit framework:** Teach participants the specific framework for auditing theme 5, including the relevant constitutional provisions, legal frameworks, and principles of auditing related to PRIs and SDGs.
- (iii) **To highlight the interconnectedness:** Emphasize how theme 5 is interconnected with other SDGs and how PRIs play a crucial role in addressing these interconnected goals.
- (iv) **To clarify key concepts:** Ensure that participants understand key concepts such as clean energy adoption, water and soil conservation, sustainable tourism, climate change education, microclimatic monitoring, disaster preparedness, and resource conservation within the context of theme 5.
- (v) **To discuss partnerships and collaborations:** Explore the importance of partnerships and collaboration between PRIs and various stakeholders, including government departments, NGOs, educational institutions, and technical bodies, in implementing Clean and Green initiatives effectively.
- (vi) **To provide practical guidance:** Offer practical guidance on how PRIs can take actionable steps to address environmental challenges and contribute to achieving the SDGs related to Theme 5.

Objectives for the Participants (Learning):

- (i) **To grasp the significance:** Understand the significance of Theme 5 in the broader context of sustainable development, environmental conservation, and its impact on the well-being of communities.
- (ii) **To acquire auditing skills:** Develop the necessary auditing skills and knowledge to assess the progress of Gram Panchayats in attaining the goals of Theme 5, including data collection, analysis, and reporting.
- (iii) **To recognize interconnections:** Identify the interconnections between Theme 5 and other SDGs, recognizing that addressing environmental issues is closely linked to various aspects of development.
- (iv) **To apply practical insights:** Apply practical insights gained from the training to create actionable plans and strategies for auditing Clean and Green initiatives at the grassroots level.
- (v) **To foster collaboration:** Understand the importance of collaboration with different stakeholders and learn how to engage with them effectively to support local sustainability efforts.
- (vi) **To promote accountability:** Recognize the role of auditors in promoting accountability and transparency in the implementation of environmental initiatives and SDGs at the local level.
- (vii) **To empower PRIs:** Learn how to empower PRIs to take ownership of their local environment and contribute to a cleaner and greener future.

3. Target Audience

The case study is prepared for Group A, B & C officers of IA&AD.

4. Relevant Readings

Following topics/documents are relevant to the case study, which requires to be studied and disseminated to the participants for better understanding of the case study:

- (i) CAG's (DPC) Act, 1971
- (ii) Report on Localization of SDGs through PRIs Vol. I
- (iii) Report on Localization of SDGs through PRIs Vol. II
- (iv) Joint Advisory on Theme 5- Clean and Green Village
- (v) Resolution signed by Secretaries of 26 Departments of GoI
- (vi) Sustainable Development Goals and Gram Panchayats- Handbook for Trainers and Gram Panchayats
- (vii) Mapping of Targets with Schemes (*Annexure-III*).

5. Assignment Questions

Sl. No.	Question
1	What documents should an auditor seek when auditing a village's progress in achieving the "Clean and Green" theme, specifically related to the Sustainable Development Goals (SDGs) 6, 7, 12, 13, 14, and 15?
2	What are the key parameters that an Auditor should assess when evaluating a village's efforts towards achieving a clean and green environment in alignment with the SDGs mentioned?
3	In the context of SDG 6, how does the village manage and sustain water resources? What documentation should an Auditor request to evaluate this aspect?
4	What steps has the village taken to ensure access to safe and adequate drinking water and sanitation services, as emphasized in the "Clean" aspect of the theme? Are there specific documents that demonstrate progress in this area?
5	How does the village address deforestation, and what measures have been taken to halt deforestation and promote afforestation and reforestation, as per target 15.1? Can the Auditor access records or reports on these initiatives?
6	Are there documents available that show the village's efforts to combat desertification and restore degraded land and soil, in accordance with target 15.3?
7	What evidence can an Auditor find regarding the village's actions to regulate harvesting, end overfishing, and combat illegal fishing (target 14.4)?

8	How does the village manage chemicals and waste throughout their life cycle, as required by target 12.4? What records or reports can the Auditor review to assess environmentally sound waste management practices?
9	In terms of clean and renewable energy use (related to SDG 7), what documents can an Auditor request to evaluate the village's adoption of clean technologies and increased resource use efficiency?
10	How does the village address air and soil pollution due to certain agricultural practices and livestock emissions, as mentioned in the text? What documentation can the Auditor examine to assess these efforts?
11	What role does the village play in protecting and restoring water-related ecosystems (target 6.6)? Are there records or reports available to demonstrate progress in this regard?
12	How does the village contribute to the sustainable use of marine resources, as highlighted in target 14.7? Can an Auditor find documents indicating economic benefits from sustainable marine resource use?
13	In the context of target 12.2, what actions has the village taken to ensure the sustainable management and efficient use of natural resources? Are there specific documents that illustrate these efforts?
14	Can the Auditor identify any interlinkages between the "Clean and Green" Theme and other SDGs within the village's development and governance policies? What evidence is available to support these interlinkages?
15	How does the village involve the community in environmental conservation efforts?
16	What measures are in place to adapt to climate change impacts on water resources and agriculture?
17	Are there initiatives to promote sustainable waste reduction and recycling practices?
18	How does the village address biodiversity conservation and ecosystem protection?
19	What strategies are employed to raise awareness and educate the community about environmental sustainability?

6. Teaching Plan:

6.1 Time allotment:

Particulars	Time allotted
Introduction and setting up the situation	5 minutes
Discussion of background	10 minutes
Evaluating the alternatives	15 minutes
Discussion on "Assignment Questions"	20 Minutes

Suggested Answers	15 minutes
Conclusion and Wrap-up	10 minutes

6.2. Introduction and Setting up the Situation (5 minutes)

- Start with a brief introduction to the case study.
- Highlight the significance of the Sustainable Development Goals (SDGs) and the role of Panchayati Raj Institutions (PRIs) in achieving them.
- Mention the objectives of the case study and the focus on "Clean and Green" Theme.

6.3. Discussion of background (10 minutes)

- Provide an overview of the historical context, the role of PRIs, and the connection between development and the SDGs.
- Explain the key amendments to the Indian Constitution and the Eleventh Schedule.
- Discuss the importance of SDGs 6, 7, 12, 13, 14, and 15 in the context of "Clean and Green."

6.4. Evaluating the alternatives (15 minutes)

- Present the Clean and Green Vision, key SDGs, and targets related to the theme.
- Discuss the importance of clean water, sanitation, soil conservation, renewable energy, and other aspects of "Clean and Green."
- Emphasize the interconnectedness of these goals with other SDGs.
- Explain the role of Panchayats in addressing environmental challenges and achieving these goals.

6.5. Discussion on “Assignment Questions” (20 minutes)

- Introduce the assignment questions one by one.
- Encourage trainees to think critically about each question and discuss possible sources of information and documentation.
- Facilitate a brief group discussion or brainstorming session for each question.

6.6. Suggested Answers (15 minutes)

- Provide suggested answers and insights for each assignment question.
- Encourage trainees to compare their answers with the suggested ones.
- Clarify any doubts or questions trainees may have.

6.8. Conclusion and Wrap-up (10 minutes)

- Summarize the key takeaways from the case study.
- Reiterate the importance of Panchayats in achieving "Clean and Green" goals.
- Mention any additional resources or readings for further exploration.

7. Suggested/possible answers to assignment questions:		
Sl. No.	Question	Suggested reply
1	What documents should an Auditor seek when auditing a village's progress in achieving the "Clean and Green" Theme, specifically related to the Sustainable Development Goals (SDGs) 6, 7, 12, 13, 14, and 15?	Auditor should seek the following documents while auditing a village's progress in achieving the "Clean and Green" theme related to SDGs 6, 7, 12, 13, 14, and 15: (i) Village development plans and policies aligned with the mentioned SDGs. (ii) Records of environmental impact assessments and sustainability reports. (iii) Water resource management plans and reports. (iv) Sanitation and waste management policies and progress reports. (v) Forest conservation and afforestation initiatives documentation. (vi) Reports on initiatives to combat desertification and restore degraded land and soil. (vii) Fishing regulations and records, including efforts to combat illegal fishing. (viii) Reports on chemical and waste management practices. (ix) Records of clean and renewable energy adoption. (x) Documentation on actions addressing air and soil pollution. (xi) Reports on protection and restoration of water-related ecosystems. (xii) Documents showcasing sustainable natural resource management. (xiii)
2	What are the key parameters that an Auditor should assess when evaluating a village's efforts towards achieving a clean and green environment in alignment with the SDGs mentioned?	Key parameters for assessing a village's efforts toward achieving a clean and green environment include: (i) Compliance with SDGs in local policies and development plans. (ii) Availability and quality of safe drinking water.

		(iii) Sanitation infrastructure and hygiene practices. (iv) Forest conservation and reforestation initiatives. (v) Measures to combat desertification and soil degradation. (vi) (vii) Adoption of clean and renewable energy sources. (viii) Actions to reduce air and soil pollution. (ix) Protection and restoration of water-related ecosystems. (x) (xi) (xii) Evidence of interlinkages with other SDGs.
3	In the context of SDG 6, how does the village manage and sustain water resources? What documentation should an Auditor request to evaluate this aspect?	To evaluate a village's management and sustainability of water resources in the context of SDG 6, an Auditor should request: (i) Water resource management plans and policies. (ii) Records of water quality testing and monitoring. (iii) Reports on water conservation measures. (iv) Documentation of initiatives to protect water sources. (v) Information on community involvement in water management.
4	What steps has the village taken to ensure access to safe and adequate drinking water and sanitation services, as emphasized in the "Clean" aspect of the theme? Are there specific documents that demonstrate progress in this area?	To assess access to safe drinking water and sanitation services (related to the "Clean" aspect), an Auditor can request: (i) Records of water supply infrastructure and maintenance. (ii) Sanitation facilities coverage data. (iii) Reports on sanitation awareness campaigns. (iv) Documentation of open defecation eradication efforts. (v) Reports on water quality improvement projects.

5	How does the village address deforestation, and what measures have been taken to halt deforestation and promote afforestation and reforestation, as per target 15.1? Can the Auditor access records or reports on these initiatives?	To understand how the village addresses deforestation and promotes afforestation and reforestation (target 15.1), the Auditor can examine: (i) Forest management plans and afforestation programs. (ii) Reports on deforestation prevention measures. (iii) Records of tree planting initiatives. (iv) Progress reports on forest restoration efforts.
6	Are there documents available that show the village's efforts to combat desertification and restore degraded land and soil, in accordance with target 15.3?	An Auditor can look for documents that show the village's efforts to combat desertification and restore degraded land and soil (target 15.3), including: (i) Desertification prevention plans and policies. (ii) Reports on soil conservation projects. (iii) Records of land restoration initiatives.
7	What evidence can an Auditor find regarding the village's actions to regulate harvesting, end overfishing, and combat illegal fishing (target 14.4)?	Evidence regarding the village's actions to regulate harvesting, end overfishing, and combat illegal fishing (target 14.4) can be found in:- (i) Fishing regulations and enforcement reports. (ii) Records of legal fishing activities. (iii) Reports on efforts to prevent illegal fishing.
8	How does the village manage chemicals and waste throughout their life cycle, as required by target 12.4? What records or reports can the Auditor review to assess environmentally sound waste management practices?	To assess how the village manages chemicals and waste throughout their life cycle (target 12.4), an Auditor can review: (i) Hazardous waste disposal records. (ii) Reports on chemical use reduction efforts. (iii) Documentation of waste recycling and treatment practices.
9	In terms of clean and renewable energy use (related to SDG 7), what documents can an Auditor request to evaluate the village's	For clean and renewable energy use (related to SDG 7), the Auditor can request: (i) Records of renewable energy installations. (ii) Reports on energy efficiency initiatives.

	adoption of clean technologies and increased resource use efficiency?	(iii) Documentation of clean technology adoption.
10	How does the village address air and soil pollution due to certain agricultural practices and livestock emissions, as mentioned in the text? What documentation can the Auditor examine to assess these efforts?	To address air and soil pollution due to agricultural practices and livestock emissions, the Auditor can examine: (i) Reports on pollution control measures. (ii) Records of sustainable agricultural practices. (iii) Data on livestock emissions reduction efforts.
11	What role does the village play in protecting and restoring water-related ecosystems (target 6.6)? Are there records or reports available to demonstrate progress in this regard?	Evidence of the village's contribution to the protection and restoration of water-related ecosystems (target 6.6) can be found in: (i) Reports on water-related ecosystem conservation projects. (ii) Documentation of wetland and stream restoration efforts.
12	How does the village contribute to the sustainable use of marine resources, as highlighted in target 14.7? Can an Auditor find documents indicating economic benefits from sustainable marine resource use?	To understand how the village contributes to sustainable marine resource use (target 14.7), an Auditor can review: (i) Records of marine resource utilization. (ii) Reports on sustainable fishing practices. (iii) Data on economic benefits from marine resources.
13	In the context of target 12.2, what actions has the village taken to ensure the sustainable management and efficient use of natural resources? Are there specific documents that illustrate these efforts?	In the context of target 12.2, the Auditor can assess actions related to the sustainable management and efficient use of natural resources by examining: (i) Natural resource management plans. (ii) Reports on resource use efficiency measures. (iii) Documentation of sustainable resource practices.
14	Can the Auditor identify any interlinkages between the "Clean and Green" Theme and other SDGs within the village's development and governance policies? What evidence is	An Auditor should also identify interlinkages between the "Clean and Green" Theme and other SDGs within the village's development and governance policies, supported by: (i) Interlinked policies and plans. (ii) Reports on collaborative projects spanning multiple SDGs.

	available to support these interlinkages?	(iii) Data on cross-sectoral initiatives and partnerships.
15	How does the village involve the community in environmental conservation efforts?	Audit can ascertain the measures taken by the village based on the following parameters: (i) Review community engagement plans and policies. (ii) Evaluate the participation of community members in local environmental initiatives. (iii) Assess the presence of community-led conservation groups or committees. (iv) Examine records of public consultations and community feedback on environmental projects.
16	What measures are in place to adapt to climate change impacts on water resources and agriculture?	Audit can ascertain the measures taken by the village based on the following parameters: (i) Examine climate resilience plans and strategies for water resources. (ii) Assess the implementation of climate-smart agricultural practices. (iii) Review records of water storage and management systems to mitigate climate impacts. (iv) Evaluate the use of drought-resistant crop varieties.
17	Are there initiatives to promote sustainable waste reduction and recycling practices?	(i) Review waste management plans and policies. (ii) Evaluate the presence of recycling programs or facilities. (iii) Examine records of waste reduction campaigns and public education efforts. (iv) Assess the effectiveness of waste segregation and recycling practices.
18	How does the village address biodiversity conservation and ecosystem protection?	(i) Evaluate the existence of protected natural areas or reserves. (ii) Assess the implementation of habitat restoration projects. (iii) Review records of species monitoring and conservation efforts. (iv) Examine policies and practices to prevent illegal logging or poaching.

19	What strategies are employed to raise awareness and educate the community about environmental sustainability?	(i) Assess the availability of environmental education programs in local schools. (ii) Review public awareness campaigns on environmental sustainability. (iii) Evaluate the presence of informational materials, workshops, or training sessions. (iv) Examine records of community environmental workshops or events.
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8. Suggested teaching methods

- **Lecture and Discussion:** Use lectures and PowerPoint presentation (*Annexure IV*) to provide information and context. Encourage active participation of the trainees to promote critical thinking.
- **Group Work:** Divide trainees into small groups to brainstorm audit methods and discuss their findings.
- **Case Analysis:** Encourage trainees to analyze the case study, extract relevant information, and make recommendations.
- **Question and Answer:** Engage trainees through open-ended questions to stimulate discussion and debate.

9. What happened subsequently

The instant Case Study is a hypothetical one and not based on any audit paragraphs. Hence, this point is not applicable for this Case Study.

Details of subjects under Eleventh Schedule

1. Agriculture including agricultural extension
2. Land improvement, implementation of land reforms, land consolidation and soil conservation
3. Minor irrigation, water management and watershed development
4. Animal husbandry, dairying and poultry
5. Fisheries
6. Social forestry and farm forestry
7. Minor forest production
8. Small-scale industries, including food-processing industries
9. Khadi, village and cottage industries
10. Rural housing
11. Drinking water
12. Fuel and fodder
13. Roads, culverts, bridges, ferries, waterways and other means of communication
14. Rural electrification, including distribution of electricity
15. Non-conventional energy sources
16. Poverty alleviation programmes
17. Education including primary and secondary school
18. Technical training and vocational education
19. Adult and non-formal education
20. Libraries
21. Cultural activities
22. Market and fairs
23. Health and sanitation
24. Family welfare
25. Women and child development
26. Social welfare, including welfare of the handicapped and mentally retarded
27. Welfare of the weaker sections, and in particular, of the Scheduled Caste and Scheduled Tribes
28. Public distribution system
29. Maintenance of community assets

Local Indicator Framework

Theme 5 - Clean And Green

(SDG – 6,7, 12, 13,14 and 15)

National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
Target 6.2: By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations					
1. Provide access to Sanitation in the villages					
	1. Percentage of functional IHHL Toilets	Short term	N	No of functional IHHL Toilets	GP
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
6.2.1: Proportion of households having accessto toilet facility	2. Percentage of population that does not have space for construction of toilets covered by community toilets	Immediate	D	Total No of Toilets	GP
			M	100	
			N	No of Persons covered by Community toilets	GP
			D	Total no of Persons not having space for construction of Toilets	GP
			M	100	
	3. Percentage Availability of toilets separately for men and women at public buildings, Schools, markets, Anganwadis (child friendly toilets)	Immediate	N	No of public buildings, Schools, markets, Anganwadis having at least one separate toilet for men and Women	GP
			D	No of public buildings, Schools, markets, Anganwadis	GP

			M	100	
2.Achieve ODF Sustainability					
6.2.2: Percentage of Districts achieving OpenDefecation Free target	4. Percentage of community and institutional toilets having a toilet designed for Divyang (Disabled)	Immediate	N	No of community and institutional buildings having toilets designed for Divyang	GP
			D	Total no of community and institutional buildings with toilets	GP
			M	100	
6.2.3: Proportion of schools with separatetoilet facility for girls	5. Percentage of community and institutional Toilets having water facility & soap for hand washing.	Immediate	N	No of community and institutional Toilets having water facility & soap for hand washing	GP
			D	Total no of community and institutional toilets in GP	GP
			M	100	
	6. Whether the of public and institutional toilets are kept clean	Immediate		Yes /no	GP
3. Solid Waste Management					
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
	7. Percentage of HHs segregating the dry and wet waste	Short term	N	No of HHs segregating the dry and wet waste	GP
			D	Total no of HHs	GP
			M	100	
	8. Percentage of Institutions and businesses segregating the dry and wet garbage	Short term	N	No of institutions and businesses segregating the dry and wet waste	GP
			D	Total no of institutions	GP
			M	100	
	9. Whether the Scientific disposal / recovery of non-biodegradable wastes (plastic, glass, metal, etc.)	Short term		Yes/no	GP

	10. Whether the Scientific treatment of biodegradable waste	Short term		Yes/no	GP
	11. Whether the Safety measures followed for the sanitation workers in GP	Immediate		Yes/no	GP
4. Liquid waste management					
6.2.1: Proportion of households having access to toilet facility	12. Percentage of household having access to safe toilets	Immediate	N	No of Households having access to Safe Toilets	GP
			D	Total No of Households	GP
			M	100	
	13. Percentage of household having no litter around them	Immediate	N	No of Households having no litter around them	GP
			D	Total No of Households	GP
			M	100	
	14. percentage of houses having no stagnant waste water around them	Immediate	N	No of Households having no stagnant waste water around them	GP
			D	Total No of Households	GP
			M	100	
	15. Percentage of public places having no litter around them.	Short term	N	No of Public Places having no litter around them	GP
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
	The public places includes schools, anganwadis, hospitals, etc.		D	Total No of Households	GP
			M	100	
Target 7.2: By 2030, increase substantially the share of renewable energy in the global energy mix					
5. Use clean energy in the panchayat					
7.2.1 Renewable energy share in the total installed electricity	16. Percentage of Renewable Energy used for: a. streetlights	Short term	N	No of street lights or pump sets using renewable energy	GP
			D	Total No of street lights or pump sets	GP

generation	b. Pump sets		M	100	
	17. Proportion of lighting systems using LED lights including street lights	Short term	N	No of lightning systems including street lights using LED	GP
			D	Total no of lightning systems including street lights	GP
			M		
12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment					
6. Achieve the environmentally sound management of chemicals and all wastes throughout their life cycle					
Percentage use of nitrogenous fertilizer out of total N,P,K, (Nitrogen, Phosphorous, Potassium) (used in SDG India Index 3.0)	18. Percentage of net area under organic Farming	Short term	N	Area under Organic Farming	Agri
			D	Net Sown area	Agri
			M	100	
	19. Percentage use of nitrogenous fertilizer to total fertilizer (N, P & K)	Short term	N	Consumption of Nitrogenous fertilizer during the reference year	Agri
			D	Consumption of Nitrogenous fertilizer during the reference year	Agri
			M	100	
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse					
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
7. Substantially reduce waste generation through prevention, reduction, recycling and reuse					
12.5.1: Number of waste recycling plants installed	20. Percentage of households connected to some form of sewage	Short Term	N	No of Households connected to some form of sewage treatment system	GP

	treatment system		D	Total no of Households	GP
			M	100	
	21. Whether waste water treated (Y/N)	Immediate	Yes/No		GP
	22. Whether Solid waste regularly collected, segregated and recycled	Immediate	Yes/No		GP
	23. Proportion of HH using waste water as grey water	Short term	N	No of Households using waste water as grey	GP
			D	Total no of households	GP
			M	100	
	24. Has the panchayat banned single use plastic?	Short Term	Yes/No		GP
14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics					
8. Effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices					
14.4.1 Maximum Sustainable Yield (MSY) in fishing.	25. Whether GP has taken steps for Sustainable fishing?	Short term	Yes/No Definition: Sustainable fishing- effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing		GP
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source

			practices and implement science-based management plans. Improve marketing	
	26. Whether Comm unity ponds used for fisheries	Short term	Yes/No	MA (29) /GP
14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries				
9. Increase scientific knowledge, develop research capacity and transfer marine technology				
14.a.1: Allocation of budget resources (Budget Estimates) for Ocean Services, Modelling, Applications, Resources and Technology (OSMART) scheme, (in Rs. Crore)	27. Allocation of budget resources for fisheries sector	Immediate		GP
	28. Number of Training on adaptation of scientific technology to preserve marine life for the Elected Representatives & other stakeholders	Short		GP
14.b Provide access for small-scale artisanal fishers to marine resources and markets				
10. Provide access for small-scale artisanal fishers to marine resources and markets				
14.b.1: Assistance to the traditional/artisanal fishers for procurement of FRP boats and other associated fishing implements, (in Number & in Rs. lakh)	29. Whether there is adequate infrastructure facilities for fishing	Long	Adequate infrastructure — To be defined	GP
	30. Percentage of Fishers in Fish Farmer Producers organization (FFPOs)	Short	N No of Fishers in FFPOs	GP
			D Total no of fishers	GP
			M 100	

	31. Percentage of Fishers having received any assistance	Short	N	No of fishers received any	GP
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
	from Govt for improvement in Fisheries			assistance from Govt for improvement in Fisheries	
			D	Total no of fishers	GP
			M	100	
15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements					
11. Ensure protection of water bodies, wet lands, forests from pollution, encroachment and indiscriminate usage. 12. Ensure conservation of forest, barren lands, public lands 13. Promote Community based management of natural resources					
15.1.1: Forest cover as a percentage of total geographical area 15.2.3: Tree cover as a percentage of total geographical area Percentage of Tree Outside Forest (TOF) in total forest cover.	32. Proportion of tree cover to total geographical area	Short	N	Area under Tree Cover	GP
			D	Total Geographical Area	GP
			M	NIL	
	33. Number of standing committee / working committee constituted for restoration of natural conservation	Long			revenue
	34. Is the People Bio-diversity Register is updated?	Short	Yes/No		GP
	35. Are steps taken by the GP to prevent soil erosion?	Short	Yes/No		GP
	36. Percentage of restoration of water bodies	Short	N	No of Water Bodies restored in the hilly areas	GP

	in the hilly areas (O		D	Total no of Water Bodies	GP
			M	100	
15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and increase afforestation and reforestation by [x] per cent globally					
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
14. Promote the implementation of sustainable management of all types of forests					
15.2.1 : Percentage change in Forest Cover 15.2.2 : Total area covered under different afforestation schemes (inHectare) 15.2.3 : Tree cover aspercentage of total geographical area	37. Number of plant nurseriescreated in the panchayat	Short			GP
	38. Number of Trees Plantedunder Social Forestry Program in the Village (O)	Short			GP
	39. Proportion of Area in high slope areas, barren lands and other common lands coveredby trees.	Long term	N	Area in high slope areas, barren lands and other common lands covered by trees.	GP
			D	Total area under high slope areas, barren lands and other common lands	GP
			M		
	40. Percentage survival of Trees planted under social forestry program in the village (O)	Long term	N	No of Tree planted under Social Forestry Program in the Village is survived	GP
			D	Total no of Trees planted under Social Forestry Program	GP
			M	100	

	41. Whether the nurseries created in the school in the GP	Short term	Yes/No		GP
15.3 By 2020, combat desertification, restore degraded land and soil, including land affected bydesertification, drought and floods, and strive to achieve a land-degradation-neutral world					
15.Combat desertification, restore degraded land and soil					
	42. Percentage of fallow area restored.	Immedia te	N	Fallow land area restored	Agri
National level Indicators	Modified GP Level Indicators	Long Term / Short Term / Immediate	Meta data		Data Source
15.3.1: Proportion of land that is degraded over total land area, 2015-16			D	Area under Fallow land	Agri
			M	100	
	43. Percentage increase in netsown area	Shor ttem	N	Net sown area in reference period – net sown area preceding reference yar	Agri
			D	net sown area preceding reference yar	Agri
			M	100	
15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss ofbiodiversity and, by 2020, protect and prevent the extinction of threatened species					
16. Take urgent action to end poaching and trafficking of protected species of flora and fauna					
15.5.1: Red List Index	44. Number of cases registeredunder the Wildlife Protection Act, 1972	Short			GP
15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation					

17. Mobilize significant resources from all sources and at all levels to finance sustainable forest management				
15.b.1: Percentage of government spending on environmental protection to total government expenditure	45. Percentage of local government spending on environmental protection	Long	GP spending on Environmental Protection	GP
			Total Expenditure	GP
			100	

Mapping of Targets with Schemes - Theme 5: Clean and Green Village

GP level Targets mapped to Schemes of GoI, State Government and GP's own program					
Modified GP level Targets	Centrally sponsored/ Central Sector schemes (CSS)	Ministry/ Departments	State sponsored schemes	Departments	GP level projects/ programmes (GPDP)
6.1 Provide access to clean Water 6.1 Construct Water Harvesting Structure	1. National Rural Drinking Water Programme (NRDWP)				
6.2 Ensuring safe sanitation in all households, public offices, institutions and places along with ensuring comfortable girl/women friendly designs	1. Swachh Bharat Mission (Rural) 2. Swachh Bharat Mission (Urban) 3. Mission for Protection and Empowerment of Women				
6.3 improve water quality by reducing pollution, eliminating dumping and minimizing release of	1. National River Conservation Programme (NRCP)				

hazardous chemicals and materials	2. Atal Mission for Rejuvenation and Urban Transformation (AMRUT) 3. Smart Cities Mission 4. National Ganga Plan and Ghat Works				
6.4 ensure sustainable withdrawals and supply of freshwater to address water scarcity	1. Ground Water Management and Regulation 2. Pradhan Mantri Krishi Sinchayee Yojana(PMKSJ) 3. Development of Water Resources Information System				
	1. River Basin Management 2. National Water Mission 3. Interlinking of Rivers 4. Flood Management & Border Areas Programme 5. National Hydrology Project				

6.6 protect and restore water-related ecosystems	1. Conservation of Natural Resources and Ecosystems 2. National River Conservation Programme 3. Environment Protection, Management and Sustainable Development 4. Decision Support System for Environmental Policy, Planning and Outcome Evaluation 5. Ground Water Management and Regulation				
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Indian Audit & Accounts Department

Case Study

On

Audit of PRIs relating to implementation of Sustainable Development Goals (SDGs)

Prepared by:

**Regional Capacity Building and Knowledge Institute
Kolkata**

Website: <https://cag.gov.in/rti/kolkata/en>

October 2023

Introduction

- 70th session of the United Nations General Assembly adopted a significant resolution "Transforming our World: the 2030 Agenda for Sustainable Development."
- 17 Sustainable Development Goals (SDGs) and 169 associated targets.
- Government of India reaffirmed its commitment to the 2030 Agenda and the SDGs during this assembly.
- Ministry of Panchayati Raj (MoPR) is dedicated to realizing the SDGs through the Rashtriya Gram Swaraj Abhiyan (RGSA) Scheme.
- Gram Panchayats, as per the 73rd Constitutional amendment, hold responsibilities related to 29 SDG-related subjects ([Annexure-I](#)).

Introduction...contd.

- MoPR has identified nine thematic areas to engage at the grassroots level to facilitate the achievement of SDG targets.
- Each thematic area has a comprehensive Vision Statement and specific Local Targets for Gram Panchayats.
- Gram Panchayats are required to focus on a minimum of 50 indicators in adherence to the framework, with flexibility in choosing the remaining indicators.
- This case study focuses on Theme 5: "**Clean and Green Village**," which encompasses six SDGs, including Clean Water and Sanitation, Affordable and Clean Energy, Responsible Consumption and Production, Climate Action, Life Below Water, and Life on Land.
- Progress assessment for this theme includes the Local Indicator Framework and mapping targets with Government of India Schemes ([*Annexure-II*](#)).

Background

- Sustainable Development Goals (SDGs) encompass critical areas such as poverty eradication, food security, health, education, gender equality, access to water and sanitation, and employment.
- PRIs oversee 29 subjects devolved to them as per the Eleventh Schedule, many of which align with SDG targets.
- Gram Panchayat Development Plan (GPDP) is instrumental in coordinating inclusive Panchayat development efforts and aligning them with the SDGs.
- Integrating the GPDP with the SDGs provides a strategic path to directly or indirectly achieve goals relevant to Panchayats.
- Raising awareness and understanding of the SDGs among Master Resource Persons and Panchayat Functionaries is crucial to linking planning with measurable targets for holistic development.
- The chosen theme for this case study is "**Clean and Green Village**" (SDGs 6, 7, 12, 13, 14, and 15) within PRIs, serving as a reference point for auditors to assess the status of SDG implementation in PRIs and facilitating audits in other theme areas.

Background...contd.

Scope of Audit

- The authority for audit by the Comptroller and Auditor General (C&AG) is derived from Articles 149 and 151 of the Constitution of India.
- The Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C&AG's (DPC) Act) further defines the scope and responsibilities of the C&AG.
- Audit of expenditure is conducted by the C&AG under Section 13 of the C&AG's (DPC) Act.
- In addition to central government expenditures, the C&AG also conducts audits of Local Self-Government Institutions, which receive substantial financial support from the government, under Section 14 of the C&AG's (DPC) Act.
- The principles and methodologies for these audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts issued by the C&AG.

Background...contd.

Audit Objectives

- **Assess Alignment with SDGs:** Evaluate the extent to which the Village Panchayat has integrated SDGs 6, 7, 12, 13, 14, and 15 into its development plans, policies, and actions.
- **Monitoring and Reporting Mechanisms:** Determine the effectiveness of the mechanisms established by the Panchayat for monitoring, following up, reviewing, and reporting on the progress towards the implementation of Clean and Green SDGs.
- **Pollution Reduction Measures:** Assess whether the Panchayat has promoted measures to reduce environmental pollution within its jurisdiction and review records or reports demonstrating progress in this area.
- **Community Engagement:** Evaluate the Panchayat's efforts to involve the community in environmental conservation and sustainable development activities and review documents illustrating community participation.
- **Climate Change Adaptation:** Investigate measures in place to adapt to climate change impacts, with a focus on water resources and agriculture, and assess related records or strategies.
- **Interlinkages with Other SDGs:** Identify and document how the Clean and Green Theme interconnects with other SDGs within the Panchayat's development and governance policies and review supporting evidence of these interlinkages.

Main Story

- Sustainable Development Goals (SDGs) provide a global framework for addressing crucial issues related to people and the environment.
- Theme 5: "**Clean and Green**," focuses on sustainable natural resource management and environmental preservation.
- Panchayats, local self-governance bodies in India, play a pivotal role in achieving these Clean and Green goals.
- This case study explores Panchayats' crucial role in ensuring a sustainable and environmentally responsible future, particularly focusing on SDGs 6, 7, 12, 13, 14, and 15.
- The "Clean and Green" vision envisions a world where natural resources are managed sustainably to improve livelihoods and ensure food security while also providing access to safe drinking water, sanitation services, and a low-pollution, low-emission environment.

Main Story...contd.

- Key SDGs and Targets include combating desertification, restoring degraded land and soil (SDG 15.3), conserving, restoring, and sustainably using terrestrial and inland freshwater ecosystems (SDG 15.2), promoting sustainable forest management, halting deforestation, and increasing afforestation and reforestation (SDG 15.1), regulating harvesting and ending overfishing, illegal fishing (SDG 14.4), and achieving environmentally sound management of chemicals and wastes throughout their life cycle (SDG 12.4).

Importance of Clean and Green:

- Climate change and environmental degradation are critical issues linked to Clean and Green goals.
- Panchayats, as local governing bodies, play a vital role in addressing environmental damage caused by urbanization and industrialization.
- Concerns include greenhouse gas emissions from livestock, air and soil pollution due to certain agricultural practices, and more.

Main Story...contd.

Relevance of the SDGs with the Theme:

- **SDG 6: Clean Water and Sanitation**

- *Relevance to Theme:* Access to clean water and sanitation is fundamental for a clean and green village.
- *Link to Theme:* A clean and green village ensures access to clean and safe drinking water (6.1), sanitation facilities (6.2), and proper wastewater management (6.3), contributing to a healthier environment.

- **SDG 7: Affordable and Clean Energy**

- *Relevance to Theme:* Clean and renewable energy sources reduce the carbon footprint and environmental impact.
- *Link to Theme:* Transitioning to clean and renewable energy sources (7.2) like solar, wind, or hydro power promotes sustainability and reduces reliance on polluting fossil fuels for lighting, cooking, and heating.

Main Story...contd.

- **SDG 12: Responsible Consumption and Production**

- *Relevance to Theme:* Responsible consumption and production practices minimize waste and reduce environmental degradation.
- *Link to Theme:* Embracing sustainable agricultural practices (12.4), reducing waste generation, recycling, and reusing materials (12.5), and promoting sustainable tourism (12.8) create an environmentally friendly and sustainable village.

- **SDG 13: Climate Action**

- *Relevance to Theme:* Addressing climate change is essential for a clean and green environment.
- *Link to Theme:* Implementing climate-resilient infrastructure (13.1), promoting climate education and awareness (13.3), and adopting emission reduction strategies within the village (13.2) contribute to a clean and green village.

Main Story...contd.

- **SDG 14: Life Below Water**

- *Relevance to Theme:* Protecting aquatic ecosystems is crucial for biodiversity and community well-being.
- *Link to Theme:* Reducing marine pollution (14.1), implementing sustainable fishing practices (14.4), and protecting coastal and marine areas (14.5) preserve aquatic life and the village's overall health.

- **SDG 15: Life on Land**

- *Relevance to Theme:* Maintaining terrestrial ecosystems, including forests and biodiversity, is vital for a clean and green village.
- *Link to Theme:* Protecting and restoring forests and biodiversity (15.1 and 15.5), preventing land degradation (15.3), and promoting sustainable land management (15.2) contribute to the overall goal of a clean and green village

Main Story...contd.

- **Water and Soil Conservation:**

- Water conservation and protection of natural water sources are crucial for human survival.
- Panchayats have the responsibility to rejuvenate and safeguard these sources against contamination from domestic, agricultural, and industrial use.
- Soil degradation, resulting from deforestation, certain agricultural practices, and industrial waste, impacts local areas and the broader ecosystem.
- Stringent measures are required to prevent further harm to soil and water resources.

- **Mission Mode Schemes:**

- In India, two mission mode schemes, *Jal Jeevan Mission* and *Swachh Bharat Mission*, have specific goals:
 - Jal Jeevan Mission aims to provide safe drinking water and sanitation services, contributing significantly to Clean and Green objectives.
 - Swachh Bharat Mission promotes cleanliness and hygiene, reducing soil and water contamination and ensuring freedom from open defecation.
- These initiatives align with the Clean and Green goals by mitigating soil and water contamination.

Main Story...contd.

- **Clean Energy Adoption:**

- The adoption of clean and renewable energy is essential to meet energy needs while benefiting the environment.
- Panchayats can reduce expenditures and enhance living standards by embracing clean technologies for domestic, agricultural, and business use.

- **Interlinkages with Other SDGs:**

- The Clean and Green goals are interconnected with various other SDGs, emphasizing integrated governance and policy coherence for SDG implementation.
- Examples of interlinkages include:
 - *SDG 6 (Clean Water and Sanitation) aligns with SDG 9 (Industry, Innovation, and Infrastructure) through integrated water resource management and infrastructure development.*
 - *SDG 7 (Affordable and Clean Energy) directly links to Clean and Green efforts by promoting renewable energy, clean technologies, and resource use efficiency.*
 - *SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action) emphasize waste reduction, sustainable waste management, and climate change mitigation.*
 - *SDG 15 (Life on Land) complements Clean and Green objectives by focusing on the conservation and sustainable use of terrestrial and freshwater ecosystems.*

Main Story...contd.

- **Role of Panchayat in Thematic Area: Clean and Green**

- The thematic area on Clean and Green (SDG –6,7,12, 13,14 and 15) and the relation with respect to 29 subjects transferred to the Panchayats shows that there are areas in which Panchayats have a role and the potential in addressing environmental issues. Those subjects with respect to goals 6,7,12,13,14,15 are:
 - water and watershed management,
 - soil conservation
 - social forestry and farm forestry,
 - minor forest production,
 - land improvement,
 - implementation of land reforms, land consolidation and soil conservation,
 - minor irrigation
 - Fisheries
 - Drinking water
 - Health and sanitation
 - Rural electrification, including distribution of electricity and non-conventional energy sources

Main Story...contd.

- **Role of Panchayat in Thematic Area: Clean and Green (CONTD.)**

- Agriculture including agricultural extension
- Minor irrigation, water management and watershed development
- Social forestry and farm forestry
- minor forest production
- land improvement, implementation of land reforms

- **Gram Panchayat – Action Points:**

- ***Awareness Generation:***

- Educate citizens about the importance of:
 - Reducing wastage
 - Ensuring sustainable production and consumption
 - Minimizing the adverse impact on the environment

- ***Environmental Pollution Reduction:***

- Promote measures within the Gram Panchayat to reduce environmental pollution, such as:
 - Reducing plastic usage within the Gram Panchayat area

Main Story...contd.

- **Gram Panchayat – Action Points...Contd.:**

- ***Training Initiatives:***

- Provide training to working group members with the support of various entities, including:
 - Department of Agriculture
 - Agriculture universities
 - Krishi Vigyan Kendra
 - Department of Disaster Management
 - Revenue authorities
 - Educational institutions
 - NGOs

- ***Information Dissemination:***

- Utilize wall writings, display boards, and handouts to disseminate information to the general population about mitigation and adaptation strategies
- Establish display boards and wall writings to share the current season's weather patterns

- ***System for Information Dissemination:***

- Create a system to disseminate weather and extreme event information to affected groups on a regular basis

Main Story...contd.

- **Gram Panchayat – Action Points...Contd.:**

- ***Sensitization Efforts:***

- Conduct awareness campaigns through:
 - Gram Sabha meetings
 - Student, farmer, and Self-Help Group (SHG) gatherings
- Educate about the implications of climate change

- ***Formation of Working Groups:***

- Identify and form working groups comprising:
 - Progressive farmers
 - Interested students and teachers
 - SHG members
- These groups focus on climate change action

- ***Empowering People's Committees:***

- Form and empower people's committees by providing information on schemes, agencies, and government departments related to each theme

Main Story...contd.

- **Gram Panchayat – Action Points...Contd.:**

- ***Awareness of Extreme Events:***

- Build awareness within Gram Sabhas about extreme events such as cloud bursting, floods, droughts, landslides, and extreme cold

- ***Vulnerable Group Identification:***

- Identify vulnerable groups, including:
 - Pregnant women
 - Lactating women
 - Children
 - Elderly
 - Differently-abled individuals
 - Chronically ill individuals
- Develop appropriate adaptation strategies for these groups during extreme events

- ***Resource Mapping:***

- Map land use, water bodies, forests, slopes, wetlands, and degraded forests within the Gram Panchayat area

Main Story...contd.

- **Gram Panchayat – Action Points...Contd.:**

- ***Sensitization on Mitigation Factors:***

- Discuss and sensitize Gram Sabha about climate change mitigation factors, including:
 - Reducing energy consumption
 - Reducing the use of fossil fuels
 - Reducing plastic usage
 - Promoting measures like tree planting, forest conservation, good agricultural practices, drip irrigation, water conservation, and wetland preservation

- ***Sustainable Resource Utilization:***

- Develop appropriate norms for the sustainable utilization of resources from common lands, water bodies, and forests, including materials like non-timber forest produce, sand, fish, and water

- ***Setting Water and Sanitation Goals:***

- Set water and sanitation goals and targets for the Gram Panchayat

- ***Technology Assessment:***

- Select appropriate technology choices for water supply and sanitation based on participatory assessment

Main Story...contd.

- **Gram Panchayat – Action Points...Contd.:**

- ***Assessment of Water and Waste:***

- Conduct participatory surveys to assess:
 - Water needs
 - Water sources
 - Solid and liquid waste generation (biodegradable and non-biodegradable)
- Determine the need for water supply, sanitation, environmental sanitation, and waste management facilities

- ***Toilet Maintenance:***

- Ensure the maintenance of toilets in public places, including those in markets and Gram Panchayat premises

- ***Energy Needs Assessment:***

- Assess various energy needs, including for cooking, heating, lighting, irrigation, household food processing, industries, and commercial establishments

- ***Comprehensive Energy Program:***

- Develop a comprehensive energy program based on the assessment

Main Story...contd.

- **Gram Panchayat – Action Points...Contd.:**

- ***Energy Inclusion Campaign:***

- Initiate a campaign to include all households and establishments in energy programs, such as electrification, LED lamp adoption, and biogas utilization

- ***Liaison with Supporting Agencies:***

- Identify appropriate schemes, state/national/international agencies, programs, and schemes, non-governmental agencies, and companies that can support water supply, source sustainability, source contamination reduction, sanitation, and waste management programs
- Liaise with these agencies and facilitate the process

- ***Monitoring and Problem-Solving:***

- Monitor program implementation and address issues as they arise and after implementation

Main Story...contd.

- **Supporting Agencies for Panchayats:**

- Collaboration with various entities can enhance the effectiveness of Clean and Green initiatives:

- Department of Agriculture
- Krishi Vigyan Kendra
- Department of Revenue
- NGOs
- Educational institutions
- Technical and academic institutions like ITI, polytechnics, and research institutions
- Pollution Control Board
- Tourism department
- Health and sanitation workers
- Water supply scheme operators
- Swachhta doots
- Environmentalists
- Registrants of MGNREGS
- Masons
- Traditional farmers and laborers
- Government department officials (e.g., electricity, renewable energy, rural development, Civil supplies)

Main Story...contd.

- **Conclusion:**

- Panchayats are crucial in the pursuit of a Clean and Green future:
 - Alignment with SDGs 6, 7, 12, 13, 14, and 15 is key
 - Significant contributions to environmental sustainability are possible
 - Empowering Panchayats for local environmental ownership is critical
- Grassroots governance shapes a cleaner and greener world

- **Auditor's Role:**

- Auditors should understand key aspects for effective auditing:
 - Assessing village progress in achieving Theme 5 goals
- Supporting agencies and partnerships play a vital role in local sustainability efforts.

Assignment Questions

- What documents should an auditor seek when auditing a village's progress in achieving the "Clean and Green" theme, specifically related to the Sustainable Development Goals (SDGs) 6, 7, 12, 13, 14, and 15?
- What are the key parameters that an Auditor should assess when evaluating a village's efforts towards achieving a clean and green environment in alignment with the SDGs mentioned?
- In the context of SDG 6, how does the village manage and sustain water resources? What documentation should an Auditor request to evaluate this aspect?
- What steps has the village taken to ensure access to safe and adequate drinking water and sanitation services, as emphasized in the "Clean" aspect of the theme? Are there specific documents that demonstrate progress in this area?
- How does the village address deforestation, and what measures have been taken to halt deforestation and promote afforestation and reforestation, as per target 15.1? Can the Auditor access record or reports on these initiatives?

Assignment Questions...contd.

- Are there documents available that show the village's efforts to combat desertification and restore degraded land and soil, in accordance with target 15.3?
- What evidence can an Auditor find regarding the village's actions to regulate harvesting, end overfishing, and combat illegal fishing (target 14.4)?
- How does the village manage chemicals and waste throughout their life cycle, as required by target 12.4? What records or reports can the Auditor review to assess environmentally sound waste management practices?
- In terms of clean and renewable energy use (related to SDG 7), what documents can an Auditor request to evaluate the village's adoption of clean technologies and increased resource use efficiency? SDG 7 is mentioned in question no. 9.
- How does the village address air and soil pollution due to certain agricultural practices and livestock emissions, as mentioned in the text? What documentation can the Auditor examine to assess these efforts?

Assignment Questions...contd.

- What role does the village play in protecting and restoring water-related ecosystems (target 6.6)? Are there records or reports available to demonstrate progress in this regard?
- How does the village contribute to the sustainable use of marine resources, as highlighted in target 14.7? Can an Auditor find documents indicating economic benefits from sustainable marine resource use?
- In the context of target 12.2, what actions has the village taken to ensure the sustainable management and efficient use of natural resources? Are there specific documents that illustrate these efforts?
- Can the Auditor identify any interlinkages between the "Clean and Green" Theme and other SDGs within the village's development and governance policies? What evidence is available to support these interlinkages?
- How does the village involve the community in environmental conservation efforts?

Assignment Questions...contd.

- What measures are in place to adapt to climate change impacts on water resources and agriculture?
- Are there initiatives to promote sustainable waste reduction and recycling practices?
- How does the village address biodiversity conservation and ecosystem protection?
- What strategies are employed to raise awareness and educate the community about environmental sustainability?

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