GUIDELINES FOR GREEN BUDGETING FOR PUDUCHERRY

The urgency to realize sustainable development goals (SDGs) and address anthropogenic climate change, biodiversity loss, and environmental degradation requires coordinated efforts in terms of planning, coherent policy design, systematic approaches, strengthened institutions, and well-structured budgets. As all departments periodically undertake budget exercises, annual government budgets that consider climate and environmental dimensions can be a potential driver to mainstream SDGs and climate actions into the development activities towards achieving environmental targets. Furthermore, government budgets can also be used as a tool for the assessment of governments' activities on various environmental commitments. Moreover, 'green budgeting' is a mechanism of budgetary policymaking that can help in systematic mapping and tracking the sources of funds, outlays, expenditures, and policies, which, in turn, can support coordinated policy design and identification of periodic and continuous finance needs to achieve green objectives, that is, those relating to the climate and environmental dimensions.

Building on the work on green budgeting for Puducherry for 2023-24, this guidelines document is meant to serve as a tool to guide the union territory for subsequent green budgeting cycles. It is a sincere hope that this document will help in the evolution of green budgeting in Puducherry.

Keywords: green budgeting, environment, sustainable development, climate action

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CONTENTS

LIST OF FIGURES

LIST OF TABLES

Guidelines for Green Budgeting for Puducherry

INTRODUCTION

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PURPOSE

Building on the work on green budgeting for Puducherry for 2023-24, this guidelines document is meant to serve as a tool to guide the union territory for subsequent green budgeting cycles. It is a sincere hope that this document will help in the evolution of green budgeting in Puducherry.

PRINCIPLES

The broader approach for green budgeting is based on bottom-up scheme-based identification, planning and accounting of environmental sustainability components in various schemes and budget heads.

The policy innovation of green budgeting is based on the following four principles:

Principle 1: Green budgeting is a policy innovation that will follow a bottom-up process for identifying components of schemes and initiatives in the UT of Puducherry, which contribute to environmental sustainability.

Principle 2: Green budgeting exercise will align with public policy priorities and environmental issues of the state and with universal sustainable development goals related to the environment in areas such as climate, water, energy, ecosystems, and responsible consumption and production.

Principle 3: Green budgeting exercise will seek to mainstream and integrate environmental sustainability by involving departments and promoting innovations in existing schemes, initiatives, and budget lines within the existing fiscal space.

Principle 4: Green budgeting exercise will be mainstreamed through the institutionalization of the process and will further enhance transparency and accountability of resource allocation for environmental initiatives.

DEFINITION OF GREEN BUDGETING

A working definition of green budgeting is as follows:

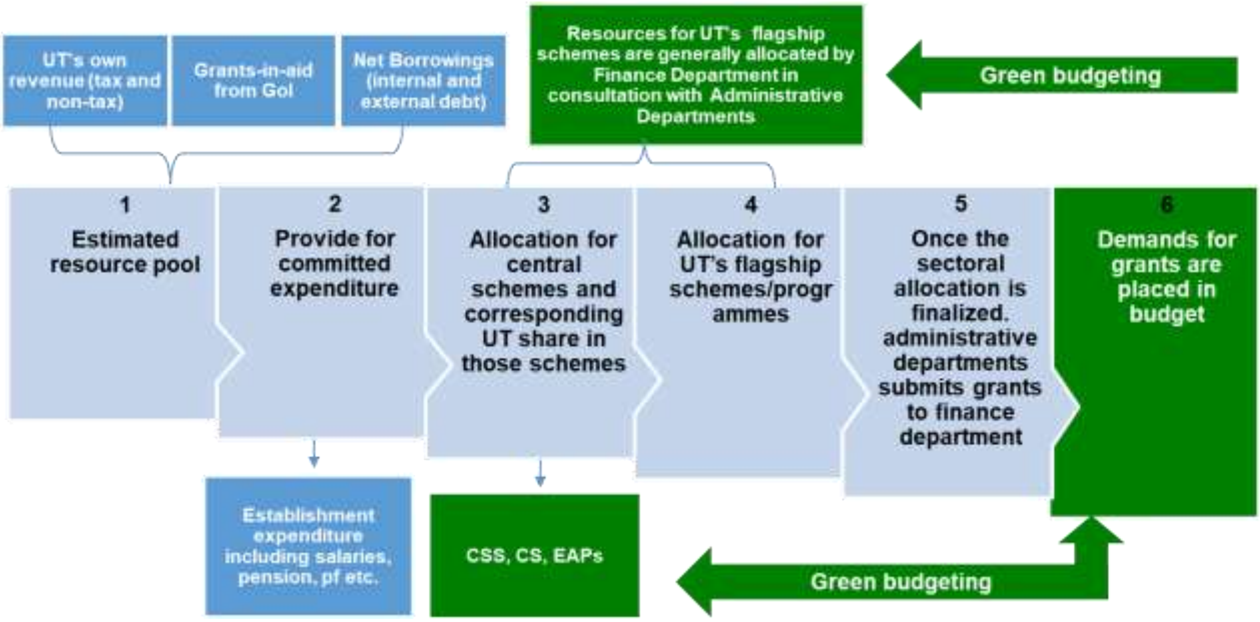
> *Every year, key departments provide inputs towards preparing a green budget by specifying schemes involving environmental sustainability and climate action components to estimate the quantity of public expenditure in the state budget for green objectives.*

PILLARS AND FRAMEWORK

While environmental regulation is the principal responsibility of environmental departments, the mandate for implementation lies with the line departments. This provides with a strong justification that environmental sustainability initiatives must be mainstreamed across departments and sectors. Such mainstreaming will help shape the attitudes and commitments of various department officials and actors. The finance department can lead the process of green budgeting in coordination with the environment department and seek inputs from other line departments. Finance department can drive the process in terms of issuing circulars and guidance on the unique budget codes for tagging and tracking. The environment department can be the technical anchor to seek inputs from various departments in terms of identifying environmental sustainability components in the existing schemes and initiatives (and in the future bring in further innovations in the existing schemes and design new initiatives). The exercise will result in self-assessment by various departments on where they stand with respect to environmental sustainability withing their existing schemes and how much resources are allocated. Mapping of themes, activities, and SDGs will enable them to identify gaps in existing approaches wherein they can seek to identify other funding sources from domestic, international, and private sources. In the long run, states can also undertake impact evaluation in terms of implementation if tagged with, for instance, environmental SDG indicators, including those related to climate action.

Figure 1 depicts the framework on green budgeting for UT of Puducherry which is bottom-up and scheme-based.

Figure 1: Framework for Green Budgeting for UT of Puducherry



Green budgeting can provide deeper insights and pointers to policymakers and other stakeholders for environmental sustainability initiatives, resources available, and innovations in delivery mechanisms.

Green budgeting is envisaged to have six pillars with corresponding outcomes, as depicted in Table 1.

Table 1: Pillars and Outcomes of Green Budgeting

Pillar	Outcome
Pillar 1: Mainstreaming for environmental sustainability	Promoting innovations within existing schemes within the existing space
Pillar 2: Resource allocation for environmental sustainability	Increasing resources allocated for environmental sustainability within the existing fiscal space
Pillar 3: Planning and coordination for environmental sustainability	Planning for and factoring environmental sustainability within existing schemes
Pillar 4: Evaluation and monitoring for environmental sustainability	Tracking performance in environment-related SDG targets in the long term
Pillar 5: Transparency and accountability for environmental sustainability	Availability of information to the public on various initiatives on environmental sustainability
Pillar 6: Policy signals for greening initiatives	Change in attitudes of actors, including government officials, civil society, and business and industry

There is a global consensus on 17 goals and 169 targets of the SDGs. At the national level, the national indicator framework of SDGs guide national decision-making processes. States/UTs are developing state indicator frameworks. The policy innovation of green budgeting, can link green budgeting to mapping with environmental-related SDGs and then eventually indicators. Figure 2 depicts this green budgeting in terms of outcome and impact.

Figure 2: Green Budgeting and its Outcome and Impact

Green Budgeting	Outcome	Impact
Quantification of resources allocated by various departments for environmental sustainability in absolute terms and in terms of percentage of total scheme budgets. Identification of budget items, components, themes, and activities contributing to environmental sustainability within existing schemes.	Innovations within existing schemes to have a stronger component of environmental sustainability. Identification of gaps and further innovations within departmental mandates.	Improved performance in environment-related SDG indicators in the long term.

PROCESS

Green budgeting involves a simple five-step process, as depicted in Figure 3. The Finance Department and the Department of Science, Technology and Environment of the Government of Puducherry can facilitate the process.

Figure 3: Step-by-step Process for Green Budgeting

Step I	• Share Circular with pro-forma for green budgeting inputs
Step II	• Inputs by various departments in terms of identification of budget items, codes, schemes, financial allocation, and green components along with descriptive summaries of how identified schemes are expected to make impact in addressing green outcomes. Departments can also identify themes and activity categories.
Step III	• Mapping of themes, activities and SDGs. This will in the long run help in mapping resource allocations with environmental outcomes.
Step IV	• Collation of inputs and preparation of green budget document; comparison with baseline indicators.
Step V	• Institutional the process of green budgeting so that this exercise is sustained annually along with reporting of expenditure. A peer review mechanism can also be eventually established along with mapping of SDG indicators.

The analysis in the *Puducherry Green Budget 2023-2024* report is based on the steps mentioned above and the information supplied by various departments. Wherever feasible, the budget items can be identified using a unique 15-digit codes, as provided by the finance department. However, for certain centrally sponsored schemes, 11/13-digit codes from the finance department can be used. Additionally, some schemes were also identified with the use of 16/17-digit codes also provided by the finance department. To ensure monitoring of budget heads, the use of unique codes is extremely crucial.

THEMES AND ACTIVITIES IDENTIFIED FOR PUDUCHERRY

The following 29 themes and 17 activities, along with their descriptions and examples, can be mapped across the budgeted activities and schemes. The schemes listed below were drawn based on stakeholder consultations.

Table 2: Themes for Green Budgeting

S. No.	Theme	Description	Example
1.	Pollution abatement and control	The budgeted activity should be related to the regulation of pollution (such as air and water) and the improvement of air and water quality.	Pollution control and monitoring practices, promotion of electric buses, and switching to cleaner transport.
2.	Waste management	The budgeted activity should be related to effectively managing waste (such as municipal, industrial, agricultural, or chemical) so that it leads to a cleaner environment.	Common effluent treatment plants, waste recycling, treatment, and disposal facilities.
3.	Biodiversity, wildlife, and ecology (land)	The budgeted activity should be related to the preservation and conservation of forests, wildlife, land, and natural resources and the propagation of indigenous activities.	Wildlife conservation and afforestation programs through the promotion of native tree species and restoration various mangrove species.
4.	Biodiversity, wildlife, ecology (coasts)	Budget activities involve protecting and restoring various plant and animal species. For wildlife, it includes safeguarding animals, like setting up safe areas and preventing poaching. On coastal ecology, the focus is on cleaning beaches, creating safe zones for marine life, and planning for climate changes, such as storms.	Management and rehabilitation of coastal habitats and biodiversity, cleaning beaches, promoting programmes such as dolphin and turtle conservation, and awareness programmes for school children, the public, and government officials.
5.	Sustainable land use and watershed management	Budgeting for sustainable land use includes planning how we use the land for farming and nature to avoid harming the environment and wildlife, either in rural or urban contexts.	Planting trees along the roadside, agroforestry, creating urban green spaces, and restoring open land into forest spaces to restore the ecology and increase the area's resilience.
6.	Sustainable agriculture	The budgeted activity should be related to sustainable practices in traditional agricultural and horticulture activities that do not harm nature.	Organic farming, promotion of sustainable sugarcane initiatives by adopting single-budded seedlings, drip irrigation, modern mulching, and new eco-friendly technologies for weed control.
7.	Sustainable aquaculture and fisheries	The budget activities can involve responsible management of aquatic resources, preventing over-exploitation and minimizing negative impacts.	Regulating fishing quotas to prevent overfishing, sustainable shrimp farming practices, sensitizing fishermen on zonation of fishing areas, improving aquaculture nutrition and disease management practices.
8.	Sustainable and eco-tourism	The budgeted activity should be related to sustainable and	Nature tours that educate visitors about local ecosystems

S. No.	Theme	Description	Example
		eco-friendly practices that support local communities and protects natural environments as well as ensure sustainable tourist activities.	and wildlife, local species, and their habitats without disturbing them, constructing toilets for tourists, paperless e-ticketing, and promoting local markets to buy handmade crafts and products from local artisans.
9.	Water management	The budgeted activity should be related to the efficient and sustainable use and distribution of water.	Installation of rainwater harvesting systems in public, residential, and commercial buildings, rejuvenation of irrigation tanks and village ponds, improvement of municipal drains, water-use efficiency, and groundwater management.
10.	Renewable energy	The budgeted activity should be related to the use and promotion of clean energy sources such as solar energy.	Establishing solar PV plants, promotion of solar pumps for irrigation, installing rooftop solar systems in public buildings in the smart city areas, installation of biogas plants in public places, and installing floating solar power plants off the coast.
11.	Sustainable consumption and production	The budgeted activity should be related to responsible consumption and production practices based on reducing, reusing, and recycling to avoid wastage.	Construction of roads using waste plastic, awareness campaigns to help consumers make eco-conscious choices, and composting of organic waste including both aerobic composting and vermicomposting and non-biodegradable waste, to promote a healthy and sustainable way of living based on tradition and values of conservation.
12.	Clean and green technology	The budgeted activities can be related to investing in technologies that reduce pollution and use less energy, like solar panels and electric cars/ vehicles.	Installing wind turbines and solar panels to generate electricity and expansion of solar-powered EV charging stations.
13.	Environment education and awareness	Budgeted activities can include raising awareness for the environment and how to care for it through campaigns and posters.	Holding workshops in schools to teach students about recycling and conserving water and public awareness campaigns at tourist places.
14.	Energy audits	Budgeted activities can include initiatives such as checking how much energy is used in buildings to find ways to use less and save money.	Analysing a building's energy use to suggest changes like using energy-efficient lighting and insulated wires that are energy efficient.
15.	Water audits	Activities can involve checking how water is used in places to find ways to save water and reduce waste.	Introduction of smart metering in city households, water quality monitoring Buoy, installation of digital water flow meters for all

S. No.	Theme	Description	Example
			borewells, and monitoring of groundwater extraction.
16.	Climate change adaptation	Budgeting for adaptation means preparing for the changes brought by climate change by minimizing the potential harm and disruptions and ensuring the long-term sustainability of ecosystems and societies., like building stronger infrastructure to withstand storms.	Installing early warning systems, reservoir management, rejuvenation of canal to regulate flow of rainwater, setting up a GIS-based groundwater and surface water information system.
17.	Climate change mitigation	Budgeted activities can involve taking actions to reduce or prevent the emissions from greenhouse gases to slow the extent of global warming, like using cleaner energy sources to reduce pollution.	Installing more solar panels, monitoring the GHG emitted from industrial sources, high temperature solar thermal applications integrated into gas -powered power generation.
18.	Mangrove protection	Budgeted activities can involve protection and safeguarding these vital coastal forests that protect against storms.	Establishing protected areas where mangroves can grow without disturbance, community engagement, and awareness.
19.	Agroforestry	Budgeting for agroforestry means growing crops and trees together, which helps the land stay healthy and provides food and resources.	Planting fruit trees alongside vegetable crops, integrating trees or shrubs into grazing areas of livestock.
20.	Drip irrigation/ water conservation in agriculture	Budgeted activities can involve promotion and procurement of drip irrigation to ensure water conservation in agriculture.	Training and workshops, demonstration to the farmers, incentives/ subsidies for the installation of micro irrigation systems like sprinkler/drip to the farmers.
21.	Water quality	Budgeting for water quality involves testing and treating water to ensure it's safe for people and ecosystems.	Treatment of pond and drainage canals, treatment & reuse of greywater from households.
22.	Sustainable mobility/ transport	Budgeting for sustainable transport supports eco-friendly ways to get around, like biking, walking, and using electric vehicles.	Establishing EV charging stations, improvements of cycling lanes, promotion of public management transport services, and installing smart bike points in crowded areas of the city.
23.	Renewable energy	Activities can involve investing in sources like solar and wind power, which produce clean electricity without harming the environment.	Installing solar panels on government buildings to generate energy from the sun and usage of solar-powered air–driers in agriculture industries.

S. No.	Theme	Description	Example
24.	Energy efficiency/ conservation	Budgeted activities involve using less energy through methods like upgrading lighting and appliances to energy-efficient ones.	Retrofitting public buildings with LED lighting to cut energy consumption, installing LEDs as streetlights in smart city areas, and alignment with ECBC (energy conservation building code).
25.	Green building/ infrastructure	Budgeted activities can focus on constructing environmentally friendly structures that use environment-friendly resources such as construction materials efficiently.	Installing appliances with 5-star ratings in buildings along with sustainable materials, installing rooftop solar systems in public buildings in smart city areas, and alignment with the regulation of ECBC.
26.	Water recycling	Activities can involve treating and reusing water, reducing strain on freshwater resources and wastewater systems.	Water recycling involves treating and reusing water from industrial processes, structures reducing strain on freshwater resources and wastewater systems, and industrial processes.
27.	Sewage treatment plants	Sewage treatment plants are essential facilities that treat and purify wastewater from homes, industries, and businesses before releasing it back into the environment.	Construction and maintenance of a sewage treatment plant, collection, and management of sewage.
28.	Disaster risk reduction	Budgeted activities can include preparing for natural disasters through planning, infrastructure improvement, and community engagement.	Installing early warning systems, GIS-based mapping to identify vulnerability classes along the coast, IEC on water sanitation and hygiene in the event of a disaster, and training of volunteers, government officials, and civilians on disaster response and upgrading building structures.
29.	Forestry and green cover	Forestry could involve planting trees and preserving green spaces to improve air quality and provide habitats for wildlife.	Launching a city-wide tree planting drive to increase urban green cover, promotion of social forestry and agroforestry, and establishing a GIS cell.

Table 3: Activities for Green Budgeting

S. No.	Activity Category	Description	Example
1.	Programme implementation	Any budgeted activity which contributes directly to on-ground implementation results in physical outcomes.	Asset creation through public works.
2.	Capacity building of institutions and departments	Any budgeted activity which contributes to enhancing the capacity of the institutional processes.	Training and capacity building for solid waste management and recycling plastic waste.

3.	Green skilling	Any budgeted activity which contributes to increasing/ developing the capacities, skills, and knowledge that contribute to environmentally sustainable practices and industries of human capital.	Training and skilling of beneficiaries with knowledge such as waste reduction, recycling, sustainable agriculture practices, and composting.
4.	Education and curriculum development	Any budgeted activity which creates effective learning materials and programs that teach students about important topics, like sustainability and environmental conservation.	A comprehensive environmental studies curriculum for schools, including hands-on activities and field trips.
5.	Subsidies/incentives/ relief for green activities	Any budgeted activity which contributes to incentivizing environmentally sustainable activities.	30% subsidy for renewable energy technologies, and relief to fishers during fishing ban season.
6.	Risk management (including crop insurance)	Any budgeted activity which contributes to mitigating risks related to the adoption of environmental/ clean energy initiatives or risks arising from environmental externalities, including climate extremes.	Crop insurance, partial risk guarantee, livestock insurance.
7.	Information instruments (eco-label/ certification/standards)	Any budgeted activity which contributes to informing decisions based on information about goods and services on environmental parameters	Eco-labels, standards, certifications.
8.	Research and development	The budget activities will revolve around researching the aspects of the environment to understand its challenges better and proposing solutions to the issues	Studying how pollution affects local rivers, beaches, and wildlife populations, studies on seawater intrusion, studies on the depth of groundwater, study on livelihood improvement for fishing communities.
9.	Sustainable/ green public procurement	Any budgeted activity which contributes to purchasing products and goods and for giving markets to promote environmentally sustainable goods and services.	Bulk scheme for procuring LEDs, recycled papers, electric buses, and energy-efficient appliances.
10.	Green technology and infrastructure	Any budgeted activity that contributes to green tech and infrastructure by means of investing in eco-friendly solutions like solar panels and sustainable buildings that help reduce pollution and resource use.	Constructing a solar-powered charging station for electric vehicles, solar power plants.
11.	Green innovation and enterprise development	Any activity that includes green innovation that supports businesses to create environmentally friendly products and services, fostering a sustainable economy.	Supporting eco-friendly coir industries by providing capacity building training, resources and market access, and technology transfer.

12.	Demonstration project	Demonstration projects can involve showcasing new sustainable practices or technologies to inspire wider adoption among stakeholders.	Demonstration on micro-irrigation, hydroponic green fodder production, and use of cloth bag ATM.
13.	Investment project	The budgeted activities can entail funding initiatives that generate long-term environmental and economic benefits, such as renewable energy installations.	Investing in a wind farm project that produces clean energy and creates local job opportunities.
14.	Information, education, and communication/ awareness	The budgeted activities can include spreading information about environmental issues through IEC materials such as posters, campaigns, advertisements, and announcements.	Running a campaign to educate residents about the importance of recycling and providing practical tips for reducing waste through waste segregation
15.	Regular operation and maintenance	Ensuring ongoing functionality and care of green initiatives through routine upkeep, guaranteeing that sustainable systems, like solar panels, operate efficiently and remain effective over time.	Protection and maintenance of solar plants, maintenance and operation of rainwater harvesting structures, and embankments.
16.	Policy action/ innovation/ regulation/ benchmarking/ visioning/ target setting	Implementing policies, innovations, and regulations and setting goals that guide green projects towards sustainability, such as introducing renewable energy mandates.	Setting a target for cities, such as achieving 50% electricity from renewable energy sources by 2030 and 100% source segregation of waste.
17.	Pre-investment	The activities can include a feasibility study for preliminary research, planning, and assessment before initiating projects to check their sustainability.	Introduction of smart metering, EV charging stations, establishing fecal sludge treatment.

BASELINE INDICATORS

Based on departmental consultations conducted in December 2022, FY 2022-23 is considered a baseline year for the green budget exercise for the UT of Puducherry. The five key baseline green budget indicators proposed for tracking and reporting the progress of green budgeting in the Union Territory (UT) of Puducherry based on the departmental consultations conducted in December 2022, where FY 2022-23 is considered a baseline year for green budgeting in the UT of are essential for assessing the integration of environmental sustainability into the fiscal planning and allocation of resources. These include (i) Green Budget (` ‘000); (ii) % of Green Budget of Identified Scheme Budget; (iii) % Green Budget of RE/BE; (iv) Number of departments that identified schemes and green components; and (v) Number of budget line items with green components.

i) Green Budget (` '000): This indicator measures the financial allocation specifically designated for green initiatives within the UT's overall budget. It represents the quantum of funds set aside for environmentally sustainable projects, programs, and activities.

ii) % of Green Budget of Identified Scheme Budget: This indicator calculates the proportion of the Green Budget relative to the total budget allocated for identified schemes and projects.

iii) % Green Budget of RE/BE (Revised Estimate/Budget Estimate): This indicator assesses the share of the Green Budget in comparison to the total budget estimate or revised estimate for the fiscal year.

iv) Number of Departments that Identified Schemes and Green Components: This indicator counts the number of government departments actively involved in identifying schemes and projects with green components. It reflects the cross-sectoral engagement of various government bodies in promoting environmental sustainability. A higher count suggests broader institutional support for green budgeting.

v) Number of Budget Line Items with Green Components: This indicator quantifies the number of line items within the budget that include green components. It provides granularity by highlighting the specific areas within the budget where green considerations are integrated.

Regular monitoring and reporting on these indicators can inform policy decisions, guide resource allocation, and facilitate adjustments in green budgeting strategies based on evolving environmental and fiscal priorities. Furthermore, the flexibility to revise these indicators as needed ensures that the monitoring framework remains relevant and adaptable to changing circumstances.

STRUCTURE OF THE REPORT

The Green Budget Report is a comprehensive document that can serve as a vital tool for assessing and promoting environmental sustainability within the Union Territory of Puducherry. It is structured into several chapters, each with a distinct focus to provide a thorough understanding of the green budgeting process and its outcomes.

The following chapterization can be considered:

Messages

Acknowledgement

Executive Summary

Chapter 1: Introduction

Chapter 2: Green Budgeting: Principles, Framework, and Process

Chapter 3: Key Initiatives on Environmental Sustainability

Chapter 4: Green Budget Analysis

Chapter 5: Conclusion and Way Forward

Annexure 1: Department-wise Green Budget Inputs

Annexure 2: Revised Pro-forma

In the introductory chapter, the report sets the stage by elaborating on the current state of existing schemes, programs, environmental issues, and concerns within Puducherry. This section provides essential context for understanding the need for green budgeting and the environmental challenges facing the region.

The second chapter outlines the fundamental principles, framework, and the step-by-step process employed in the identification and calculation of the green budget. This section ensures transparency in how the green budget is formulated, helping stakeholders grasp the methodologies and criteria used in its development.

The subsequent chapter highlights significant initiatives undertaken by the government to promote environmental sustainability. It specifically emphasizes green schemes that have been integrated into budget items. This spotlight on pro-environment efforts serves to inspire and encourage other government departments to identify and support green components within their mandates.

One of the most critical chapters, the green budget analysis, delves into the intricacies of budget calculations, green component identification, and allocation. It provides a detailed examination of results, mapping of schemes and programs against relevant environmental themes and activities, alignment with Sustainable Development Goals (SDGs), and a comparison of performance against established indicators. This chapter also evaluates year-on-year growth and identifies areas for improvement, offering valuable insights into the effectiveness of green budgeting efforts.

The concluding chapter summarizes the findings of the report and suggests points for improvement. It underscores the importance of involving additional schemes and departments in promoting environmental sustainability. Furthermore, it may provide specific departmental recommendations for further enhancing green budgeting within their respective mandates.

Finally, the report includes annexures listing department-wise budget allocations and identified green budget figures, which can be categorized by Revised Estimates (RE), Budget Estimates (BE), or Actuals. These annexures may also include relevant supplementary information such as details on centrally sponsored schemes and the green budgeting pro-forma used to collect departmental responses. These annexures provide additional transparency and documentation for stakeholders.

REVISED PROFORMA FOR 2024-25

(Sample filled proforma can be circulated by the environment department to the concerned line department)

[1] Name of department

[2] Name of the contact person

[3] Designation

[4] Contact details

Phone:

Email:

[5] Green budget

(Fill the table below. Feel free to add/ delete rows)

#	Budget Code	Programme/ Scheme Name	Scheme Budget*		Green Budget Component*		Green Budget Utilization		Justification	Theme *(Refer to Exhibit A)*	Activity *(Refer to Exhibit B)*	SDG *(Refer to Exhibit C)*
			2023-24 (₹ ‘000)	2024-25 (₹ ‘000)	2023-24 (₹ ‘000)	2024-25 (₹ ‘000)	2023-24 (₹ ‘000)	2024-25 (₹ ‘000)				

**Information can be added on ‘actuals’ can be reported for the previous year.*

[6] Description of scheme-wise green/environmental significance along with any performance indicators?

[7] Supplementary information
(Please include any information such as centrally sponsored schemes or any other activities in which your department is involved with and which does not get reflected in the UT budget document)

[8] Any other comments/ questions/ doubts:

Exhibit A: Environment sustainability themes

#	Themes
1	Pollution abatement and control
2	Waste management
3	Biodiversity, wildlife, and
4	ecology (land)
5	Biodiversity, wildlife, ecology (coasts)
6	Sustainable land use and watershed management
7	Sustainable agriculture
8	Sustainable aquaculture and fisheries
9	Sustainable and eco-tourism
10	Water management
11	Renewable energy
12	Sustainable consumption and production
13	Clean and green technology
14	Environment education and awareness
15	Energy audits
16	Water audits
17	Climate change adaptation

#	Themes
18	Climate change mitigation
19	Mangrove protection
20	Agroforestry
21	Drip irrigation/ water conservation in agriculture
22	Water quality
23	Sustainable mobility/ transport
24	Renewable energy
25	Energy efficiency/ conservation
26	Green building/ infrastructure
27	Water recycling
28	Sewage treatment plants
29	Disaster risk reduction

Exhibit B: Activity category

#	Activities
1	Programme implementation
2	Capacity building of institutions and departments
3	Green skilling
4	Education and curriculum development
5	Subsidies/incentives/ relief for green activities
6	Risk management (including crop insurance)
7	Information instruments (eco-label/ certification/standards)
8	Research and development
9	Sustainable/ green public procurement

#	Activities
10	Green technology and infrastructure
11	Green innovation and enterprise development
12	Demonstration project
13	Investment project
14	Information, education, and communication/ awareness
15	Regular operation and maintenance
16	Policy action/ innovation/ regulation/ benchmarking/ visioning/ target setting
17	Pre-investment

Exhibit C: List of sustainable development goals (SDGs)

Goal 1	No Poverty
Goal 2	Zero Hunger
Goal 3	Good Health and Well-being
Goal 4	Quality Education
Goal 5	Gender Equality
Goal 6	Clean Water and Sanitation
Goal 7	Affordable and Clean Energy
Goal 8	Decent Work and Economic Growth
Goal 9	Industry, Innovation and Infrastructure
Goal 10	Reduced Inequality
Goal 11	Sustainable Cities and Communities
Goal 12	Responsible Consumption and Production
Goal 13	Climate Action
Goal 14	Life Below Water
Goal 15	Life on Land
Goal 16	Peace and Justice Strong Institutions
Goal 17	Partnerships to achieve the Goal