



Consulting Engineers  
South Africa



**GUIDELINE DOCUMENT FOR CESA  
SUSTAINABILITY AND THE CESA  
SUSTAINABILITY REPORTING  
PROCESS**

November 2013

## GUIDELINE DOCUMENT FOR CESA SUSTAINABILITY AND THE CESA SUSTAINABILITY REPORTING PROCESS

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## MESSAGE FROM CESA

CESA has embarked on a process to facilitate the integration of sustainability as part of business operations and strategies within all member firms. This stems from CESA's commitment to sustainability and our recognition that this notion is more than just a buzzword, but a business opportunity and a principle of best practice to which all member firms should pro-actively adhere.

In order to facilitate the envisioned integration of sustainability into management processes, formalised reporting systems and project development phases, CESA would like to propose that all member firms prepare a CESA Sustainability Report on an annual basis. This will form part of the Annual Declaration Documentation. The objective of this report is to create a systemised and structured approach to integrating sustainability across the board in all member companies.

The rationale behind reporting on sustainability is less focussed on a report, but stems from the need to actively engage companies with regards to sustainability. In other words, a CESA sustainability report is not just about compiling a report. This process hopes to enable companies to pro-actively identify, measure and monitor material aspects as part of an integrated discourse around sustainability in the consulting engineering industry.

Best practice policies, global development indicators and international standards related to sustainability and sustainable development are increasingly impacting on how we approach development. Within the consulting engineering context there is a growing need to acknowledge and actively apply and integrate these principles and charters in our operations and our projects, further emphasising the growing importance of sustainability and its application.

The existing CESA Sustainability Policy (2010) acknowledges the leading role of the Global Reporting Initiative (GRI) in defining and standardising sustainability and related indicators across a number of sectors and industries. In this regard CESA has adopted the principles of the GRI, including the GRI Aspects and Sustainability Indicators.

Due to the established sustainability reporting system defined by the GRI, CESA has decided to adopt this model and process. In this regard this guideline document offers an indication of the various components of a GRI Sustainability Report and how these components could be practically applied to the sustainability reporting process CESA envisions.

In addition, CESA has also highlighted five key areas which we believe are critical not only at a company level but also in terms of the sustainability of the consulting engineering industry as a whole. These key areas are:

- Education;
- Economic and Political Certainty;
- Jobs;
- Eradicating corruption; and
- Responsible development.

These 5 Sustainability Key Areas are not prescribed to member companies as mandatory and should hence not limit companies in identifying their own material issues. These 5 Key areas are triggers for open dialogue on matters of sustainability which need to be taken into consideration within the consulting engineering industry. In addition, these 5 Sustainability Key Areas play a critical role in the first year of member sustainability reporting and serve as a platform for discussion and consideration.

CESA recognises the importance of sustainability and the far reaching impacts and effects thereof, not only on an environmental level. In this regard CESA would like to see member firms actively participating in the debate around sustainability and what sustainability means to the consulting engineering fraternity. Finally, CESA aims to add value to company processes, strategies and operational procedures by creating a practical system through which

sustainability can be defined within the context of the consulting engineering environment, reported on and benchmarked.

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Signed by:

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Date:

## 1 EXECUTIVE SUMMARY

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The existing CESA Policy Framework for Sustainable Development <sup>1</sup> lays the foundation for acknowledging and integrating sustainability across the organisation and its member base. This Policy Framework concludes that all member firms should *at all times be aware of sustainability and the far-reaching and diverse areas of interests that contribute towards our understanding of sustainability.*

CESA has in this regard proposed that all member firms prepare a sustainability report which meet defined minimum requirements as part of the Annual Declaration documentation. This proposed reporting process is based on the Global Reporting Initiative principles and systemised framework.

This Guideline Document aims to build on the existing CESA Policy Framework for Sustainable Development by establishing a process whereby member firms could actively participate in the sustainability discussion through practical reporting measures. In this regard this guideline document will aim to facilitate the following:

- A CESA **Culture** of Sustainability – encouraging members to integrate sustainability as part of their business;
- A platform for members and CESA to **Collaborate** on Sustainability – facilitating a process whereby members could identify the most practical means in which they could integrate the notion and participate in discussions around sustainability and its implications to the engineering sector; and
- A means for members and CESA to **Contribute** towards Sustainability in a practical and measurable way – guiding members on a practical sustainability reporting process.

Similar in process to the Quality Management System requirements prescribed by CESA, CESA will request their members to prepare an annual sustainability report informed by specific minimum requirements and based on the Global Reporting Initiative framework (GRI) systemised reporting process. Member firms will be expected to:

- Conduct a stakeholder engagement process forms an integral part of their reporting process.
- Undertake a process of identifying their material issues in terms of sustainability.
- Develop a system to capture, store and update reporting data.
- Prepare a sustainability report aligned with G4 core guidelines and meeting CESA's minimum requirements.
- Submit such a report to CESA on an annual basis as part of the Annual Declaration Documentation.

As mentioned, the basis for the CESA Sustainability Reporting Process and Checklist is the The Global Reporting Initiative, specifically the recently launched G4 guidelines. The Global Reporting Initiative (GRI) is an international organisation and the leading entity in terms of sustainability reporting. The GRI has formulated and defined a set of international benchmarked sustainability protocol sets and indicators. These are the most widely used guidelines of this nature, both locally and internationally.

In an attempt to streamline the reporting process, CESA has developed a Minimum Requirements Checklist for member companies to complete. The objective of the Minimum Requirements Checklist is to highlight key components as part of an integrated sustainability approach which will:

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<sup>1</sup> (CESA, 2010)

- Guide companies in the sustainability reporting process for CESA; and
- Enable companies to pro-actively integrate sustainability within their organisation.

In addition the Minimum Requirements checklist includes the 5 Sustainability Key Areas as identified by CESA and request companies to provide details on how these issues are addressed and understood within the organisation / across operations.

In terms of submission, member firms will be required to complete the Minimum Requirements Checklist in addition to providing corresponding documentation / copies of e.g. the company sustainability policy as referred to in the Minimum Requirements Checklist.

**Table a: CESA Sustainability Minimum Requirements Checklist**

<b>CESA SUSTAINABILITY REPORT CHECKLIST: MINIMUM REQUIREMENTS</b>				
Item	Aspect to be reported on	Conformance Status		
		Yes	No	Comment
<b>Organisational Profile</b>				
	Report the name of the organisation.			
	Report the core business products and services.			
	Report the location of the organisation's headquarters and countries of operation.			
	List all economic, environmental and social charters, principle or other initiatives to which the organisation subscribes or which it endorses, such as Global Compact.			
<b>Sustainability Strategy Overview</b>				
1	Does your company have a sustainability policy signed by the CEO / highest decision maker?			
2	Has a description of material impacts, risks, and opportunities of the company with regards to sustainability been identified and described by the company?			
3	Does the company sustainability policy provide a framework for setting the organisation's sustainability objectives and targets?			
4	Has your company defined a stakeholder engagement process, specifically related to sustainability?			
5	As a minimum, has your company discussed sustainability internally with all employees to create the necessary awareness?			
<b>Acknowledging CESA Sustainability Key Issues – these key issues have been specifically defined by CESA as strategic sustainability considerations within the context of South Africa. CESA therefore believes that all member firms should pro-actively identify means to contribute to / address these areas in some form or another. The guiding questions are relatively generic with the specific purpose to allow all manner of companies to define their contribution / level of contribution and to indicate how these issues are addressed.</b>				
Item	Aspect to be reported on	Conformance Status		
		Yes	No	Provide details
6	<b>CESA Sustainability Key Issue 1: Education</b> Does your company contribute to education and if so how does it contribute to education outside of the firm e.g. university bursaries for non-employees/ external to company?			
7	<b>CESA Sustainability Key Issue 2: Economic and Political Certainty</b> Does your company contribute to and comment on Bills, Guidelines etc. issued by Government? Does it respond to CESA requests for comment for transmission to Government?			
8	<b>CESA Sustainability Key Issue 3: Jobs</b> Does your company support and contribute to job creation? If so how?			

Item	Aspect to be reported on	Conformance Status		
		Yes	No	Provide details
9	<b>CESA Sustainability Key Issue 4: Eradicate corruption</b> Does your company subscribe to the CESA Business Integrity Management Guidelines?			
10	<b>CESA Sustainability Key Issue 5: Responsible development</b> How does your company ensure responsible development? What tools are used such as PSM II?			

## 2 INTRODUCTION

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According to Lee Scott, Wal-Mart CEO “**Sustainability is the single biggest business opportunity of the 21st century...it will be the next main source of competitive advantage.**” (Triologue Publications, July 2009).<sup>2</sup>

The notions of sustainability and sustainable development have become major players in *inter alia*, the field of infrastructure implementation and development. The magnitude of natural/environmental, socio-economic and resource associated issues are challenging businesses in new and dynamic ways. These issues are no longer removed from the business spectrum, instead they have become integral in the way business is/should be conducted and the types of services and products offered and developed. The concept of sustainability has moved from a mere buzzword to becoming an increasingly important business objective and strategy, both internationally and locally.

What does this mean? A competitive edge is no longer only measured in conventional financial terms. In today’s business environment the “softer” issues - such as social upliftment, environmental sensitivity - as well as focussed corporate responsibility and economic equality are the indicators which direct and impact on business development.

In this regard the notion of sustainability not only refers to the environment, but includes a wide range of social issues that are becoming part of the economic and development spectrum in which engineering companies operate.

The concept of sustainability and the measures and means by which to incorporate this into business operations and outputs, remain, broad and to some extent indistinct. This report proposes the initial steps to look at firstly CESA’s role with regards to sustainability and the implications thereof and then to preliminarily determine a process whereby member firms could pro-actively participate in best practice sustainability processes.

## 3 PURPOSE OF THIS GUIDELINE DOCUMENT

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This Guideline Document aims to build on the existing CESA Policy Framework for Sustainable Development by establishing a process whereby member firms could actively participate in the sustainability discussion through practical reporting measures.

CESA has already defined its commitment to sustainability and would now like to encourage member firms to pro-actively develop systems and procedures on a corporate level to integrate sustainability within their business structure.

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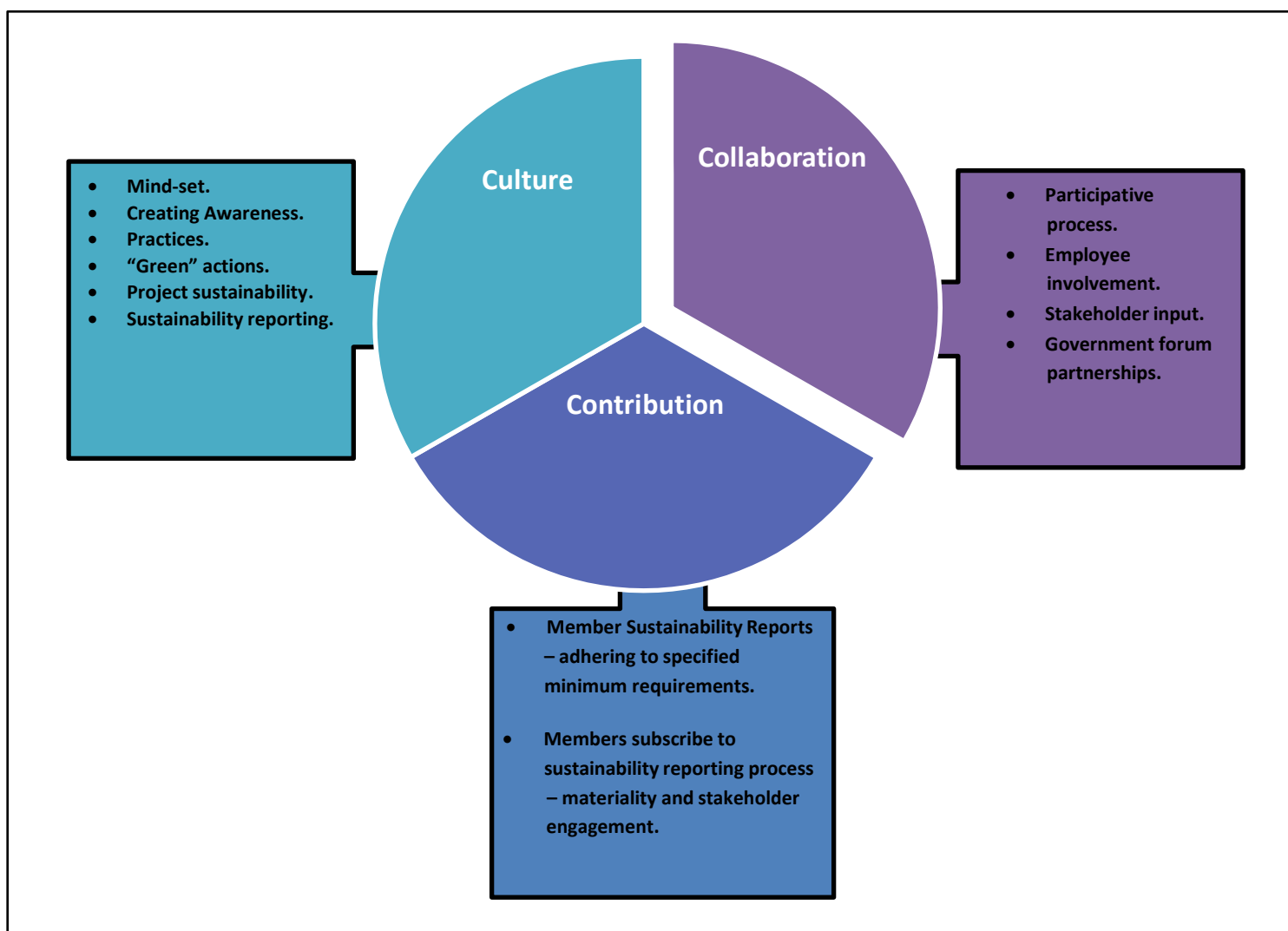
<sup>2</sup> The Sustainability Handbook, 6th Edition, 2009

In this regard this guideline document will aim to facilitate the following:

- A CESA **Culture for Sustainability** – encouraging members to integrate sustainability as part of their business;
- A platform for members and CESA to **Collaborate on Sustainability** – facilitating a process whereby members could identify the most practical means in which they could integrate the notion and participate in discussions around sustainability and its implications to the engineering sector; and
- A means for members and CESA to **Contribute towards Sustainability** in a practical and measurable way – guiding members on a practical sustainability reporting process.

This is further illustrated by **Figure 1** below.

**Figure 1: CESA Sustainability Guideline Document – culture, collaboration and contribution**



It should be noted that this initiative to develop a sustainability reporting structure for CESA members is not only about the submission of a report. Preparing a sustainability report is a process whereby members could pro-actively and practically integrate and apply the concept of sustainability within an organisation.

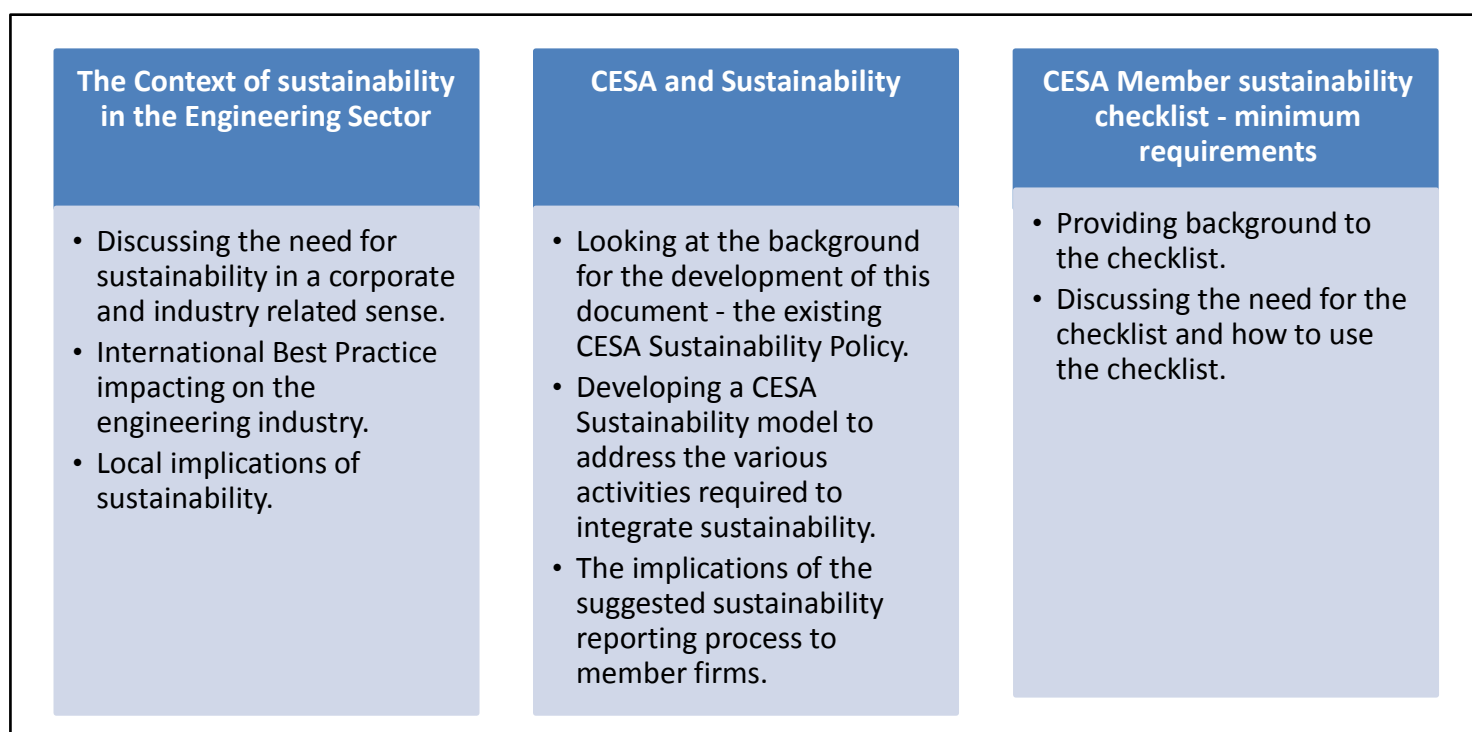
Ultimately the CESA Sustainability report and related reporting process are practical mediums through which members will be empowered and enabled to define, understand and apply sustainability within the specific context of the engineering and development sector.

### 3.1 Components of this Guideline Document

As mentioned above, the purpose of this document is to provide guidance with regards to the envisioned CESA sustainability reporting process as well as contextualising this decision in terms of best practice, sustainability in South Africa and sustainability within the consulting engineering sphere.

This guideline document comprises the following components as illustrated in **Figure 2**.

**Figure 2: Components of this Guideline document**



## 4 THE CONTEXT OF SUSTAINABILITY IN THE ENGINEERING SECTOR

A recent study by the Chartered Institute for Management Accountants looked into the concept of sustainability within “emerging markets”<sup>3</sup>. This study contained a number of interesting conclusions. Table 1 provides a summary of these conclusions and their relevance to the engineering sector:

**Table 1: Sustainability in emerging markets – the relevance to the consulting engineering sector**

<b>CIMA SUSTAINABILITY IN EMERGING MARKETS REPORT FINDINGS</b>	<b>RELEVANCE TO THE CONSULTING ENGINEERING SECTOR</b>
<b>Sustainability issues are no longer just a concern for major multinational corporations, but for all organisations.</b>	The engineering sector plays a major part in the development of South Africa and due to the nature of the industry also in the sustainability objectives set by global and local guidelines.
<b>Sustainability in leading organisations is now seen as a business imperative and part of core strategy, not as a side issue.</b>	Sustainability must be integral to the engineering sector to effectively address and manage impacts both socially and environmentally.
<b>Sustainability issues are now widely recognised as creating competitive advantage.</b>	Sustainability and the effective integration thereof could provide firms with a competitive advantage in attracting employees, applying innovation and providing complete project life cycle solutions managing social and environmental considerations effectively.
<b>Countries are at different levels of both understanding and implementing sustainability strategy.</b>	South Africa is leading the way in terms of integrated reporting, which includes a sustainability analysis. In addition corporate governance guidelines such as King III could further spur the need for all companies to commence with a formalised reporting process to comply with best practice.
<b>Emerging markets are increasingly engaging with the agenda and, in some instances, leading.</b>	South Africa and Africa are major players with regards to natural resources on the one hand and on the other the need to encourage and facilitate social upliftment and community development. The engineering sector plays a major role in both these areas in terms of the use and maintenance of natural resources as well as managing and contributing to social responsibility.
<b>There is a need for developing appropriate skills and leadership to embed sustainability issues into strategy and operations.</b>	A number of skills and knowledge sets within the engineering sector already align to sustainability principles. The case should now be made to expand on these skills by ensuring a holistic approach to all projects.

<sup>3</sup> Gibbons, C. and Barman T. Sustainability in Emerging Markets: Lessons From South Africa. 2010. Chartered Institute of Management Accountants.

<b>CIMA SUSTAINABILITY IN EMERGING MARKETS REPORT FINDINGS</b>	<b>RELEVANCE TO THE CONSULTING ENGINEERING SECTOR</b>
<b>Global regulations, standards and initiatives are increasing in influence.</b>	Global best practice and guiding documents are becoming increasingly important, more specifically in the developing African countries. In this regard the engineering sector should take cognisance of the principles and guidelines advocated in these documents.
<b>Regulation and reporting alone cannot integrate sustainability into operations, nor have the desired results – corporate culture and leadership are key.</b>	Sustainability cannot only be defined as a report, it is about encouraging the integration of the holistic concept in the culture of member firms. Sustainability is very much is about encouraging behavioural change and acknowledging the role of engineering in the South African development context.

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#### 4.1 Why is sustainability necessary?

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**Table 2**<sup>4</sup> will illustrate, there are a number of issues which link directly to the engineering sector necessitating a sustainable approach to business. These issues influence, to a great extent, the manner in which engineering project and development are approached, determined and monitored / evaluated.

**Table 2: Why is sustainability necessary?**

<b>Declining resources.</b>	Natural resources are depleted at an alarmingly rapid rate. This will impact on the available capacity of resources, the way people use and depend on natural resources and ultimately the cost of either using or developing infrastructure dependent on these resources.
<b>Improved risk management.</b>	Understanding sustainability issues will lead to a better understanding of project risk. Planning effectively for sustainability allows for risks to be identified and addressed at an early stage.
<b>Shareholder expectations.</b>	Shareholders and clients expect companies to responsibly manage the triple bottom line. Shareholders, who are not always the client, are becoming more aware of social and environmental impacts and considerations.
<b>Financial benefit.</b>	Sustainability can drive innovation and entry into new market segments. In addition, sustainable practices can impact on overhead costs as it implies a more responsible resource use pattern.
<b>Reputation and trust.</b>	Embedding sustainability initiatives could greatly enhance a company's reputation and foster trust.

<sup>4</sup> Adapted from The Sustainability Revolution: Excellence in Sustainability Reporting 2011; Ernst & Young; 2011

It is evident that major issues, such as climate change, poverty and resource scarcity threaten sustainability on all levels. Although these issues should not necessarily be the focus of the engineering sector, our sector should be cognisant of the impact and implications of these issues on a local level.

The engineering sector should subsequently focus on addressing local, practical and relevant issues and facilitate sustainability at a grassroots level in a focussed manner.

Planning for and managing sustainability allows for tangible and intangible benefits connected to sustainability and the integration thereof within the corporate sector as summarised in **Table 3**.

**Table 3: Sustainability – tangible and intangible benefits**

TANGIBLE BENEFITS	INTANGIBLE BENEFITS
Cost saving as a result of direct financial benefits from reduced consumption of resources.	Increased staff motivation and productivity.
Operational effectiveness from eco-efficiencies.	Finding and easily retaining skilled staff.
Reductions in water usage.	Improved risk management due to diligence in identifying and reducing exposure to risk, and preparing for and managing the risks better.
Savings in terms of waste disposal costs.	Organisational growth through exploring sustainability opportunities relating to new markets and products.
Increase staff retention.	Organisational leadership resulting from shifting of focus away from internal drivers to community upliftment or “ <i>leadership achieved through helping society</i> ”.
Improved branding as a sustainable company.	Macro-level sustainable development due to increased scope of business assessment which considers the “ <i>the impact and responsibilities an organisation has to higher level economic, social and environmental issues</i> ”.
Improved stakeholder relationships.	Relationships with suppliers improve.
	Customer loyalty improves.

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## 4.2 Global Guidelines related to sustainability relevant to the engineering sector

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Global regulations, standards and initiatives continue to gain momentum. This will impact on business operations as there is a growing need to acknowledge and actively apply and integrate these issues and principles worldwide and across economies.

The following summary provides a very brief overview of a select view of these policies and standards that the engineering sector should take cognisance of<sup>5</sup>.

(a) Global Reporting Initiative (GRI)

The GRI is a network based organisation that has pioneered the development of the most widely used sustainability reporting framework and is committed to its continuous improvement and application worldwide. Sustainability reports based on the GRI framework can be used to benchmark organisational performance with respect to laws, norms, codes, performance standards and voluntary initiatives; demonstrate organisational commitment to sustainable development; and compare organisational performance over time.

(b) Organisation for Economic Co-operation and Development Guidelines for Multinational Enterprises

First drafted in 1976, these are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. They provide voluntary principles and standards for responsible business conduct in areas such as employment and industrial relations, human rights, environment, information disclosure, combating bribery, consumer interests, science and technology, competition, and taxation. The guidelines are the most comprehensive instrument in existence today for corporate responsibility multilaterally agreed by governments.

(c) United Nations Principles for Responsible Investment (PRI)

With the growing view among investment professionals that environmental, social and corporate governance (ESG) issues affect the performance of investment portfolios, the PRI provides a framework for investors to assist in these considerations. They are not prescriptive, but instead provide a menu of possible actions for incorporating ESG issues into mainstream investment decision making and ownership practices. The principles came into being in 2006 on the back of a UN initiative and in early 2010 there were 785 signatories. Applying the principles should not only lead to better long-term financial returns but also a closer alignment between the objectives of institutional investors and those of society at large.

(d) United Nations Global Compact

The UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles, in the areas of human rights, labour, environment and anti-corruption. By

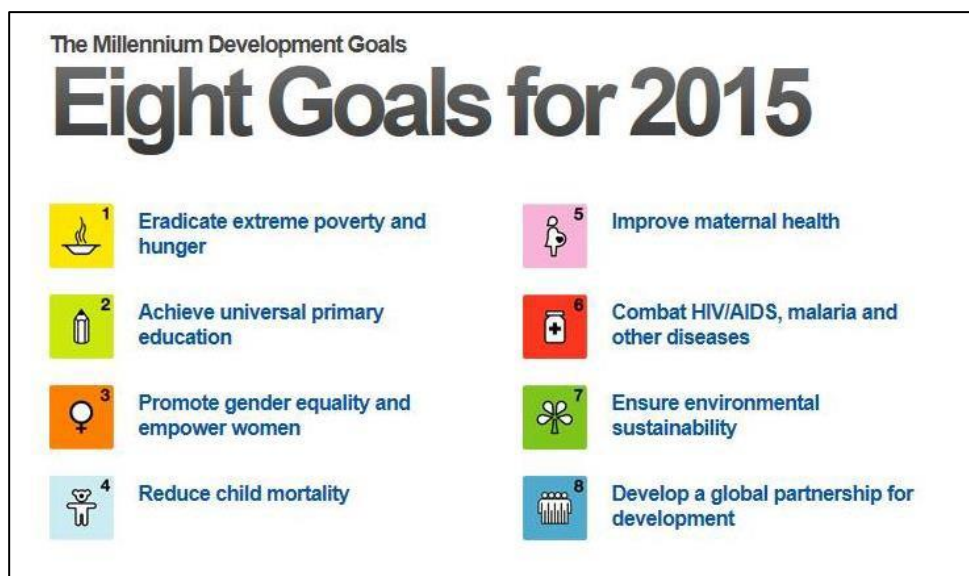
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<sup>5</sup> Summaries based on Gibbons, C. and Barman T. Sustainability in Emerging Markets: Lessons From South Africa. 2010. Chartered Institute of Management Accountants.

doing so, business, as a primary agent driving globalisation, can help ensure that markets, commerce, technology and finance advance in ways that benefit economies and societies everywhere. In 2010 the UNGC stands as the largest corporate citizenship and sustainability initiative in the world – with more than 7,700 corporate participants and stakeholders from more than 130 countries.

(e) The United Nations Development Goals

The Millennium Development Goals (MDGs) are eight international development goals that were officially established following the Millennium Summit of the United Nations in 2000, following the adoption of the United Nations Millennium Declaration.



All 189 United Nations member states and at least 23 international organizations have agreed to achieve these goals by the year 2015.

(f) Dow Jones Sustainability Index

Launched in 1999, the Dow Jones Sustainability Indexes are the first global indexes tracking the financial performance of the leading sustainability driven companies worldwide.

(g) International Integrated Reporting Committee

Launched in August 2010, the objective of the IIRC, a cross-sectorial initiative of the Prince of Wales’ Accounting for Sustainability Project (A4S) and the Global Reporting Initiative is to create a globally accepted framework for accounting for sustainability that brings together and governance information in a clear, concise, consistent and comparable format. The intention is to help with the development of more comprehensive and comprehensible information about an organisation’s total performance, prospective as well as retrospective, to meet the needs of the emerging, more sustainable, global economic model. The committee and working groups involve representatives from the corporate, accounting, securities, regulatory, non-governmental organisation, and standard setting sectors.

(h) The Equator Principles

A financial industry benchmark established in 2003 for determining, assessing and managing social and environmental risk in project financing and adopted by more than 60 international banks including the majority of the world’s leading project lenders.

### 4.3 State of the world report, 2012: Sustainable Infrastructure, FIDIC

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The FIDIC State of the World Report (2012) <sup>6</sup> focuses on three dimensions of sustainability which influence projects, project planning and sustainability concerns that are taken up on a board level. These are:

- Risk;
- Resilience; and
- Opportunity.

Risk is defined as “...the risks felt by stakeholders depending on their legal or professional responsibility during the Project Phase of the Service Phase of a project.” This report further identified sources of service risks during the employment of infrastructure assets:

- Climatic and extreme weather uncertainties;
- Political and economic uncertainties;
- Resource scarcity and material criticality; and
- Human, material and system performance.

Resilience relates to protecting critical infrastructure from threats as infrastructure plays an important role in sustaining societies and communities. In addition, infrastructure plays a major role in assisting communities and economies to rebuild themselves following any shock.

In approaching a project from a holistic perspective, by putting sustainability at the forefront of the company and development strategy, companies will be able to identify resilience issues and vulnerabilities at an early stage, thereby ensuring project economic viability.

Finally, the FIDIC State of World Report acknowledges sustainability as an opportunity, both in terms of facilitating / allowing for potential financial incentives as well as a competitive advantage.

The FIDIC report continues to emphasise the importance of decision making in integrating sustainability within the engineering sector and within the context of the projects undertaken. In this regard the document defines a sustainability decision-making hierarchy ensuring sustainability is integrated from a project stage through to a service stage.

Based on the above, in developing a guideline document to inform CESA sustainability reporting requirements, risks, opportunities and resilience will form part of the reporting process in the form of “materiality”.

Materiality can be defined as those topics that have a direct or indirect impact on an organization’s ability to create, preserve or erode economic, environmental and social value for itself, its stakeholders and society at large.

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<sup>6</sup> State of the World Report 2012: Sustainable Infrastructure, FIDIC.

In this regard a materiality process will form part of the reporting system, especially the initial reports. This will allow member firms to define their material issues and submit reports based on those issues within a proposed framework.

#### 4.4 Local implications of sustainability

South Africa as a developmental state requires a broader definition and subsequent understanding of sustainability. Within the South African context there are a number of additional components to the traditional three-tiered approach to sustainability as illustrated in **Figure 3**.

**Our challenge lies in addressing a diverse spectrum of needs and opportunities to ensure sustainability.**

**Figure 3: Sustainability that support the developmental state**



In this regard, looking at local policies and benchmarks guiding and informing a sustainable approach within the engineering sector, the following documents can be highlighted as specifically relevant (as an initial starting point).

##### 4.4.1 The National Development Plan<sup>7</sup>

The National Development Plan's (NDP) vision for 2030 includes “an environmentally sustainable, climate-change resilient, low-carbon economy and just society”. This Plan aims to eliminate poverty by 2030. The elimination of poverty is not only about creating jobs. It is also about creating resilient communities in terms of providing access to basic infrastructure to improve livelihoods. The process to end poverty furthermore includes the optimal utilisation of inherent resources to support emerging

<sup>7</sup> National Development Plan 2030: Our Future – Make it Work

economic streams and to empower citizens to access alternative means which could address their needs.

The following are identified as steps in achieving this vision:

- Sustaining South Africa's ecosystems and using natural resources efficiently.
- Building sustainable communities.
- Responding effectively to climate change through focussed mitigation and adaptation strategies.
- Managing a just transition.
- Enhancing governance systems and capacity.

More specifically the NDP makes mention of the fact that South Africa's primary approach to adapting to climate change is to strengthen the nation's economic and societal resilience. This includes ensuring that all sectors of society are more resilient to the future impacts of climate change by:

- Decreasing poverty and inequality.
- Creating employment.
- Increasing levels of education and promoting skills development.
- Improving health care.
- Maintaining the integrity of ecosystems and the many services that they provide.

#### **4.4.2 The Green Economy and the introduction of Green Strategies across sectors and municipalities**

The green economy is one of the ten 'jobs drivers' according to South Africa's New Growth Path. A greener economy should result in expansions of productive capacity and service delivery across a wide spectrum of economic sectors. This should be progressively supported by investment activity and result in meaningful employment creation.

A growing green economy should also translate into opportunities for the localisation of production, either through the utilisation of existing production capabilities, or the establishment of new capacity.

The green economy relates to the following sectors and finding / encouraging new approaches, products and services within these traditional market segments:

- Buildings and infrastructure;
- Transport;
- Clean energy and resource efficiency;
- Natural resource conservation;
- Waste and water management;
- Agriculture; and
- Food processing and forestry.

The green economy creates opportunities for companies already active within these sectors to improve and enhance their standing through strategic sustainability initiatives such as carbon reduction. It creates opportunities to investigate additional business streams within the context of existing activities and functions.

#### 4.4.3 Presidential Infrastructure Coordination Committee (PICC)

18 years into our democracy, there major challenges including poverty, unemployment and inequality remain. The New Growth Path sets a goal of 5 million new jobs by 2020; identifies structural problems in the economy to be overcome and points to opportunities in specific sectors and markets or “jobs drivers”.

The first jobs driver is infrastructure: laying the basis for increased economic growth, inclusivity and job creation. Yet weakened capacity, insufficient coordination and limited integration inhibit the development impact of infrastructure.

In order to address these challenges and goals, Cabinet established the PICC, to:

- Coordinate, integrate and accelerate implementation.
- Develop a single common National Infrastructure Plan that will be monitored and centrally driven.
- Identify who is responsible and hold them to account.
- Develop a 20-year planning framework beyond one administration to avoid a stop-start pattern to the infrastructure roll-out.

Infrastructure development is critical within the developmental context of South Africa to:

- Promote balanced economic development.
- Unlock economic opportunities.
- Promote mineral extraction and beneficiation.
- Address socio-economic needs.
- Promote job creation.
- Help integrate human settlements and economic development.

In this regard infrastructure development becomes a critical player in the South African sustainability space, not only with regards to the opportunities it creates, but doing so in a socially and environmentally cognisant manner. Infrastructure development could allow for diverse co-benefits to be identified and maximised in terms of community upliftment and environmental consideration / conservation.

## 5 **CESA AND SUSTAINABILITY: FROM POLICY FRAMEWORK TO REPORTING GUIDELINES**

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The following section provides an overview of the existing CESA Policy Framework for Sustainable Development and the foundation this document laid in terms of the development of the CESA Sustainable Reporting guidelines.

This section will also detail the proposed CESA Sustainability model and the implications thereof in terms of implementation across member firms.

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### 5.1 **Background: The existing CESA Policy Framework for Sustainable Development**

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The existing CESA Policy Framework for Sustainable Development <sup>8</sup> lays the foundation for acknowledging and integrating sustainability across the organisation and its member base.

This document provides CESA's statement of commitment to sustainability and sustainable development, acknowledging the impact of the engineering sector and seeing opportunities for innovation through projects to address sustainability risks and challenges.

Furthermore this document creates awareness around the Global Reporting Initiative sustainability indicators as guidelines to identify and evaluate potential sustainability issues. These indicator categories include:

- Human rights;
- The Environment;
- Economic considerations;
- Labour practices and decent work;
- Products; and
- Society.

In addition to the above-mentioned policy framework, the CESA 2013 presidential message importantly stated that “**sustainability is everyone's business**”. During this presentation the CESA president identified 5 Sustainability Key Areas within the South African context:

- Education;
- Economic and Policy Certainty;
- Jobs;
- Eradicating poverty; and
- Responsible development.

These 5 Sustainability Key Areas relate to the earlier model (**Figure 3**) discussed with regards to sustainability as understood in the developmental state.

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<sup>8</sup> CESA Policy Framework for Sustainable Development, 2010.

Finally, the CESA 2013 presidential message summarised the activities that CESA member states already undertake in response to the above-mentioned sustainability indicators, as per **Figure 4** below.

**Figure 4: CESA members respond to key sustainability issues**<sup>9</sup>

<b>1. Education</b>	<b>School coaching, lecturing, mentoring, School of Cons Engineering</b>
2. Economic & Political Certainty	<ul style="list-style-type: none"> <li>• We can advise in our scope of expertise</li> <li>• Partner with Government &amp; Organs of State (PRASA)</li> </ul>
3. Jobs	<ul style="list-style-type: none"> <li>• Our members are employers of high end talent</li> <li>• CESA at the front end of project development, downstream job creators</li> </ul>
4. Eradicate corruption	<ul style="list-style-type: none"> <li>• Examine your own ethical balance &amp; do what is right, Integrity Pact</li> <li>• Report incidents, name and shame, Appoint the right leaders</li> </ul>
5. Responsible Development	<ul style="list-style-type: none"> <li>• CESA Sustainability Framework becomes mandatory in 2013</li> <li>• We will use FIDIC PSM II Guideline</li> <li>• We will continue with the Green Infrastructure Council formation</li> <li>• We will ensure that our services are procured in a proper way</li> <li>• We will execute projects in a responsible way irrespective of client requests</li> </ul>

This CESA Policy Framework concludes that all member firms should at all times be aware of sustainability and the far-reaching and diverse areas of interests that contribute towards our understanding of sustainability.

**This statement paves the way for this guideline document in that it encourages the active participation of member firms in integrating sustainability in their business models and projects.**

CESA has in this regard proposed that all member firms should prepare a sustainability report, based on the Global Reporting Initiative principles and systemised framework, on an annual basis.

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## 5.2 The CESA Sustainability Model - guiding the reporting process

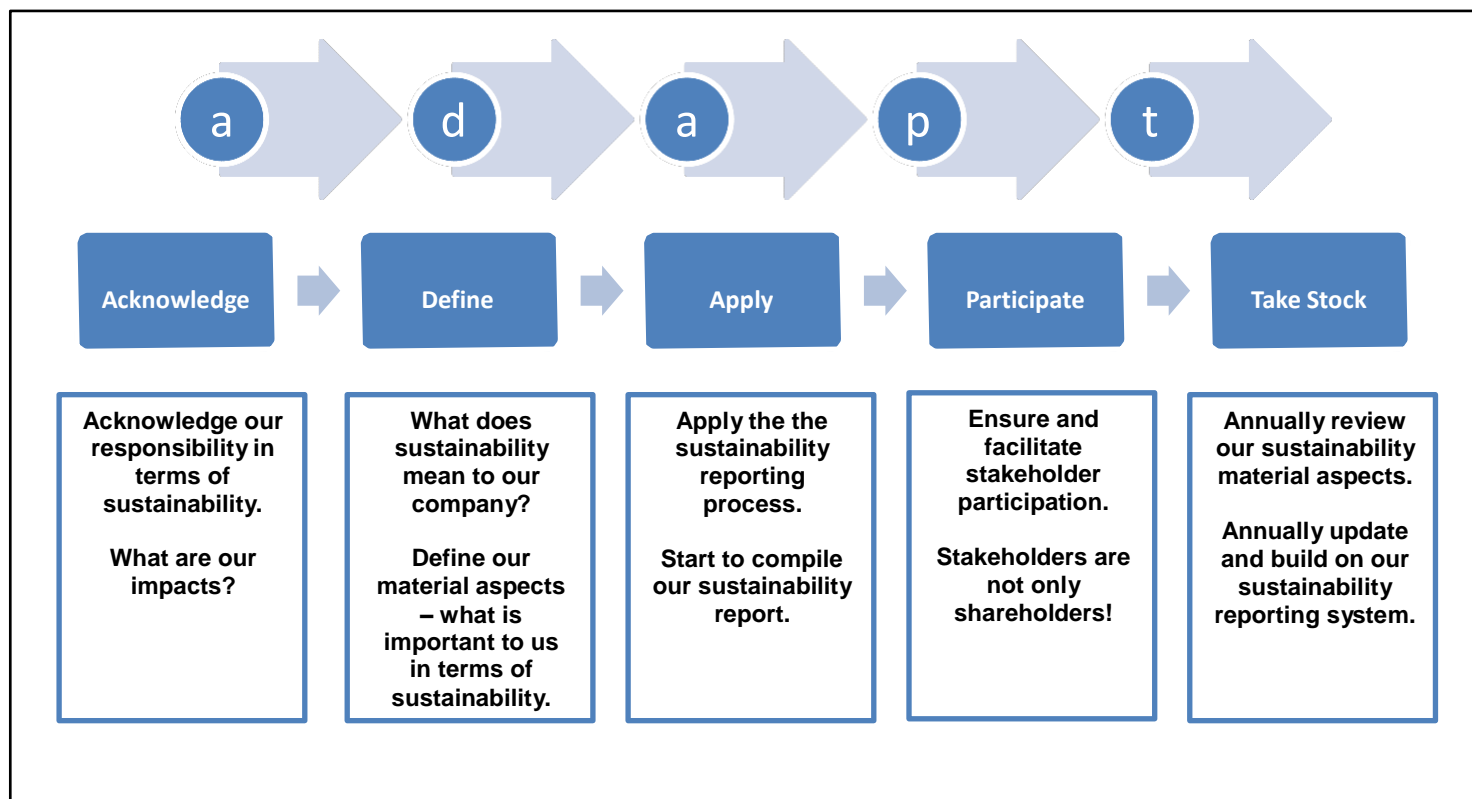
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The development of this Guideline Document included developing a sustainability model with the aim to simplify the implications of sustainability to member firms and to inform member firms on the main components of developing the necessary policies and frameworks as per the Minimum Requirements Checklist.

<sup>9</sup> CESA Presidential Message 2013: Sustainability is everyone's business, N. Bhojaram.

Figure 5 below depicts the proposed CESA Sustainability Model.

Figure 5: CESA Sustainability Model



This model aims to encapsulate the motivation and the process with regards to the proposed CESA Sustainability Report. It should be noted that this model does not reflect the reporting process. It rather identifies and aims to highlight the various activities / components that will form part of the reporting process and that should be undertaken to develop a system of sustainability within a company.

### 5.3 The implications of Sustainability to member firms

It is CESA's intention to request their members to prepare an annual sustainability report based on the Global Reporting Initiative concept. This will include, in broad, the following:

- Firms will need to undertake a process of identifying their material issues in terms of sustainability.
- Firms will need to ensure a comprehensive stakeholder engagement process forms an integral part of their reporting process.
- Firms will need to develop a system whereby reporting data could be captured, stored and updated.
- Firms will need to develop a sustainability report aligned with G4 core guidelines and submit such a report to CESA on an annual basis.

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## 5.4 Basis for the CESA Sustainability Reporting Process and Checklist

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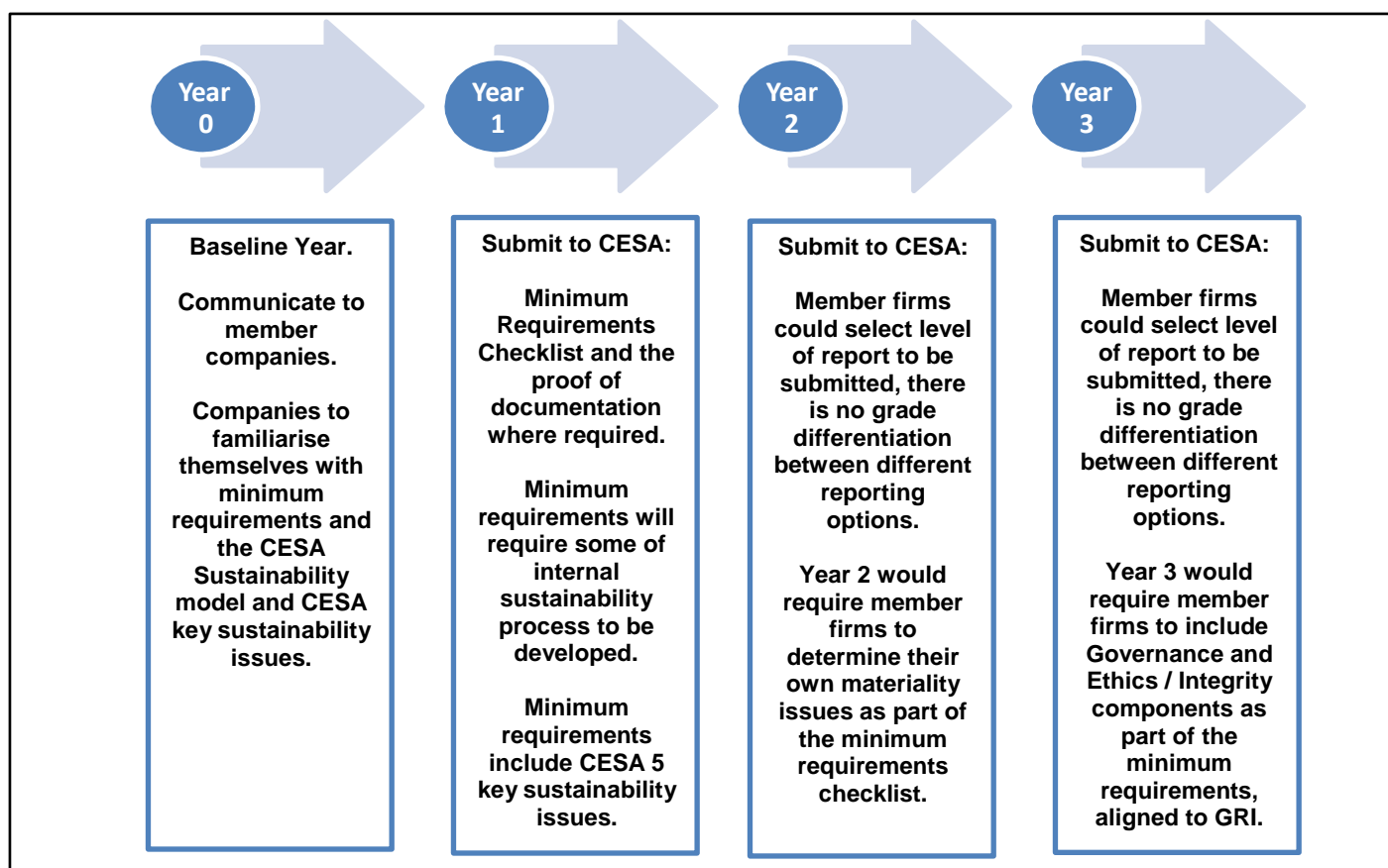
The basis for the CESA Sustainability Reporting Process and Checklist is the The Global Reporting Initiative, specifically the recently launched G4 guidelines. The Global Reporting Initiative (GRI) is an international organisation and the leading entity in terms of sustainability reporting. The GRI has formulated and defined a set of international benchmarked sustainability protocol sets and indicators. These are the most widely used guidelines of this nature, both locally and internationally.

G4 specifically, has streamlined the process of sustainability reporting by focussing on the process of identifying materiality issues and in terms of the application levels. What used to be levels A, B and C in terms of reports now changed to “core” versus “comprehensive” reporting, the main difference between the two relating to significant detail required in the Governance section of the Standard Disclosures.

In this regard it is suggested that a phased approach be implemented with regards to CESA sustainability reporting. This implies that for a two year period member firms are given the opportunity to test the waters with regards to the reporting process thus submitting reports internally to CESA. Once the reporting process has become ingrained in member firms it would become possible to add more details to the minimum requirements checklist, aligned more strictly to the GRI concept of reporting.

**Figure 7** illustrates the proposed CESA sustainability road map, related to the proposed reporting process. However, companies could also choose to develop their own roadmap based on the reporting level selected or aspiring to.

**Figure 7: CESA Sustainability Reporting Road Map**



CESA further suggests that there are three distinct levels of reporting to further simplify the reporting process. The motivation behind this decision was to ensure that the varying capacities of all member firms be recognised and respected. It is vital to understand that there is not quality difference between the three report levels, it is merely a practical means by which companies can select how they would prefer to report on sustainability.

**Figure 8** will illustrate the three levels of CESA Sustainability Reporting.

**Figure 8: CESA Sustainability Reporting Levels**

Entry Level Report	Intermediary Report	Advanced Report
<ul style="list-style-type: none"> <li>• Adhere to CESA Minimum requirements.</li> <li>• Provide basic organisational information.</li> <li>• Provide minimum sustainability policy related aspects.</li> <li>• CESA sustainability key issues – CESA needs to decide on measurements for indicators?</li> </ul>	<ul style="list-style-type: none"> <li>• Adhere to CESA Minimum requirements.</li> <li>• Provide more detail around materiality and develop own material issues for the company</li> <li>• Provide more detail around stakeholder engagement.</li> <li>• Include Core Governance and Ethics and Integrity component as part of minimum requirements.</li> </ul>	<ul style="list-style-type: none"> <li>• Aligned to G4 Core Report requirements - this would remain as per Intermediary Report.</li> <li>• Specific additions:</li> <li>• Report Profile.</li> <li>• Include 1 indicator from each G4 Specific Standard Disclosures categories - Environmental, Social and Economic.</li> </ul>

It must be noted that, as mentioned, there is no quality differentiation between the three levels. These levels provide companies with a choice on sustainability reporting. For smaller companies, as an example, an Entry Level report will suffice. Whereas companies which already undertake GRI reporting on some level could choose to use that as a base which would easily fit into the framework of an advanced report.

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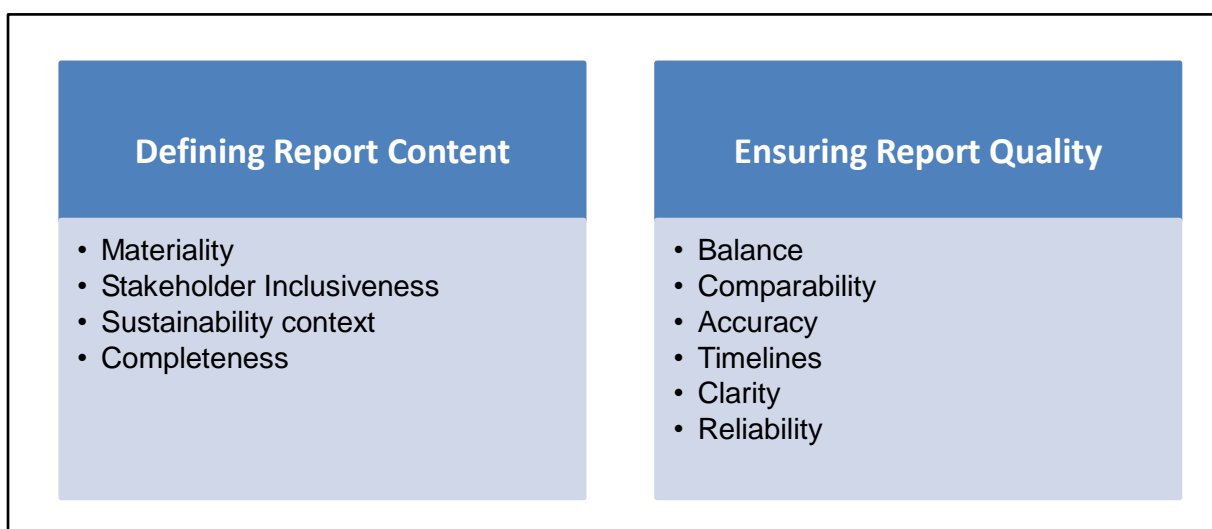
## 5.5 The Principles of Sustainability Reporting

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The aim of a CESA member sustainability report is not to add to an already capacitated administrative burden. We have to acknowledge sustainability. We have to acknowledge the requirements and the impacts of sustainability on and within our industry. Due to the broad nature of sustainability however, instead of prescribing a specific definition, the CESA sustainability report format and process will allow member firms to identify their material aspects and to contextualise the notion of sustainability within their business operations.

The principles of sustainability reporting further entrenches the fact that this is a practical and focussed approach, with the objective to create an understanding and enable the integration of sustainability. **Figure 9** on overleaf provides a summary of the principles of sustainability reporting.

**Figure 9: The Principles of Sustainability Reporting**



Two key aspects, specifically highlighted within the GRI sustainability reporting methodology, pertain to Materiality and Stakeholder engagement. These interlinked concepts define what is material / “important” to a company in terms of sustainability and this process is very much informed and guided by stakeholder inputs. It has been suggested that mention be made to these concepts as part of the minimum requirements checklist in an effort to ensure alignment with the GRI reporting concept.

### 5.5.1 Materiality

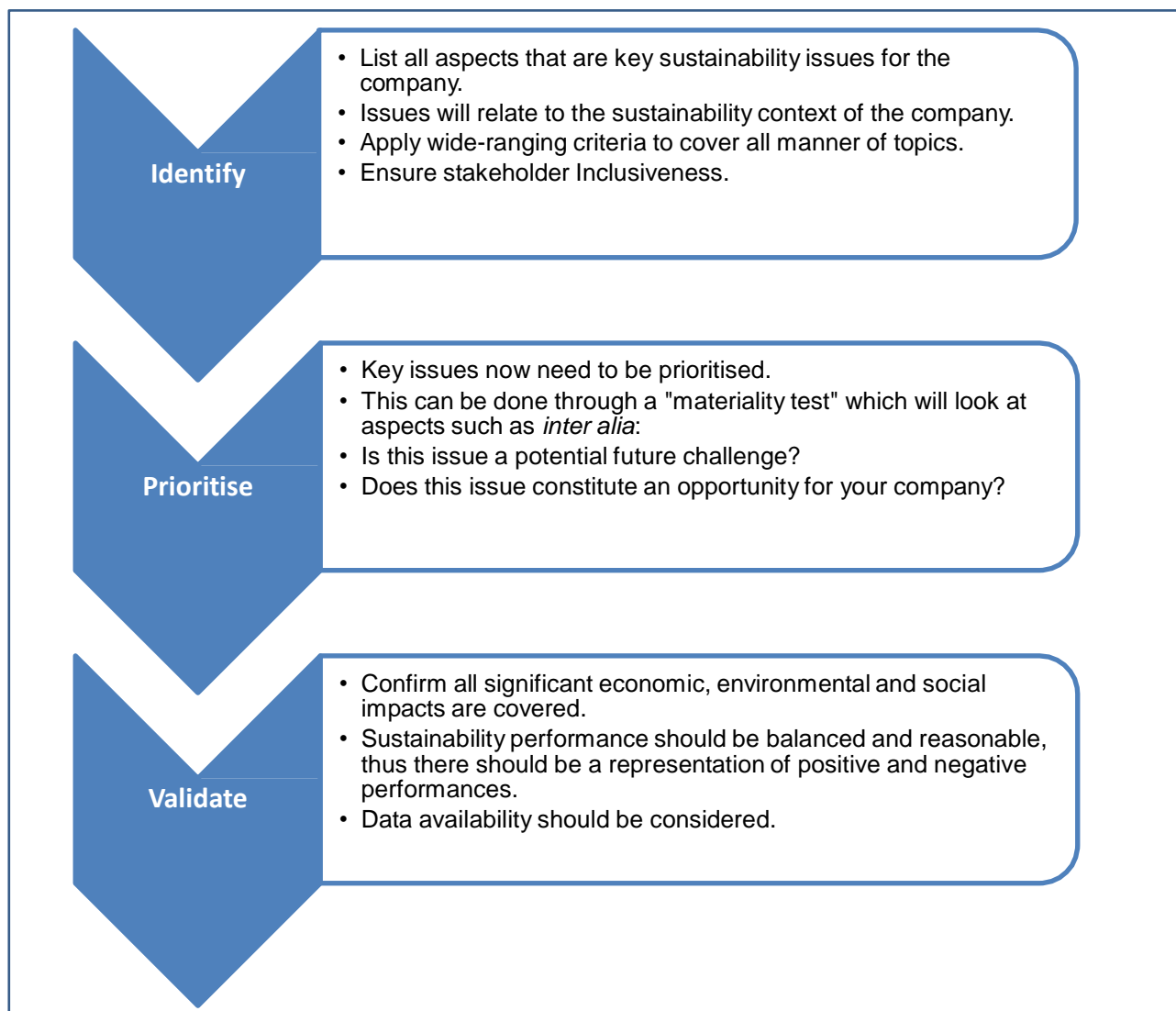
The GRI defines materiality as those opportunities and risks which are most important to stakeholders, the economy, environment, and society, or the reporting organization, and therefore merit particular focus in a sustainability report. These impacts could come in a range of forms, including but not limited to:

- Significant on-going impacts on short-term financial indicators (e.g., cash flow).
- Sudden changes in the financial position of an organization due to the realization of an opportunity or risk.
- Cumulative effects over time resulting in financial consequences that are not material in the short-term, but may be material for long-term investors.

In order to identify material issues, a simple three-step process could be followed as illustrated in **Figure 10** on overleaf<sup>10</sup>:

<sup>10</sup> G4 Sustainability Reporting Guidelines: Implementation Manual, Global Reporting Initiative, 2013

**Figure 10: The Materiality Process**



It should also be kept in mind that this process is further informed by continuous revision to ensure all material issues are updated and relevant.

### 5.5.2 Stakeholder Engagement

Another key aspect in the sustainability reporting process is stakeholder engagement. Stakeholders are defined as entities or individuals that can reasonably be expected to be significantly affected by the organization’s activities, products, and/or services; and whose actions can reasonably be expected to affect the ability of the organization to successfully implement its strategies and achieve its objectives. This includes entities or individuals whose rights under law or international conventions provide them with legitimate claims vis-à-vis the organization.

Stakeholders can include those who are invested in the organization (e.g., employees, shareholders, suppliers) as well as those who are external to the organization (e.g., communities).

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## 5.6 What will constitute a sustainability report?

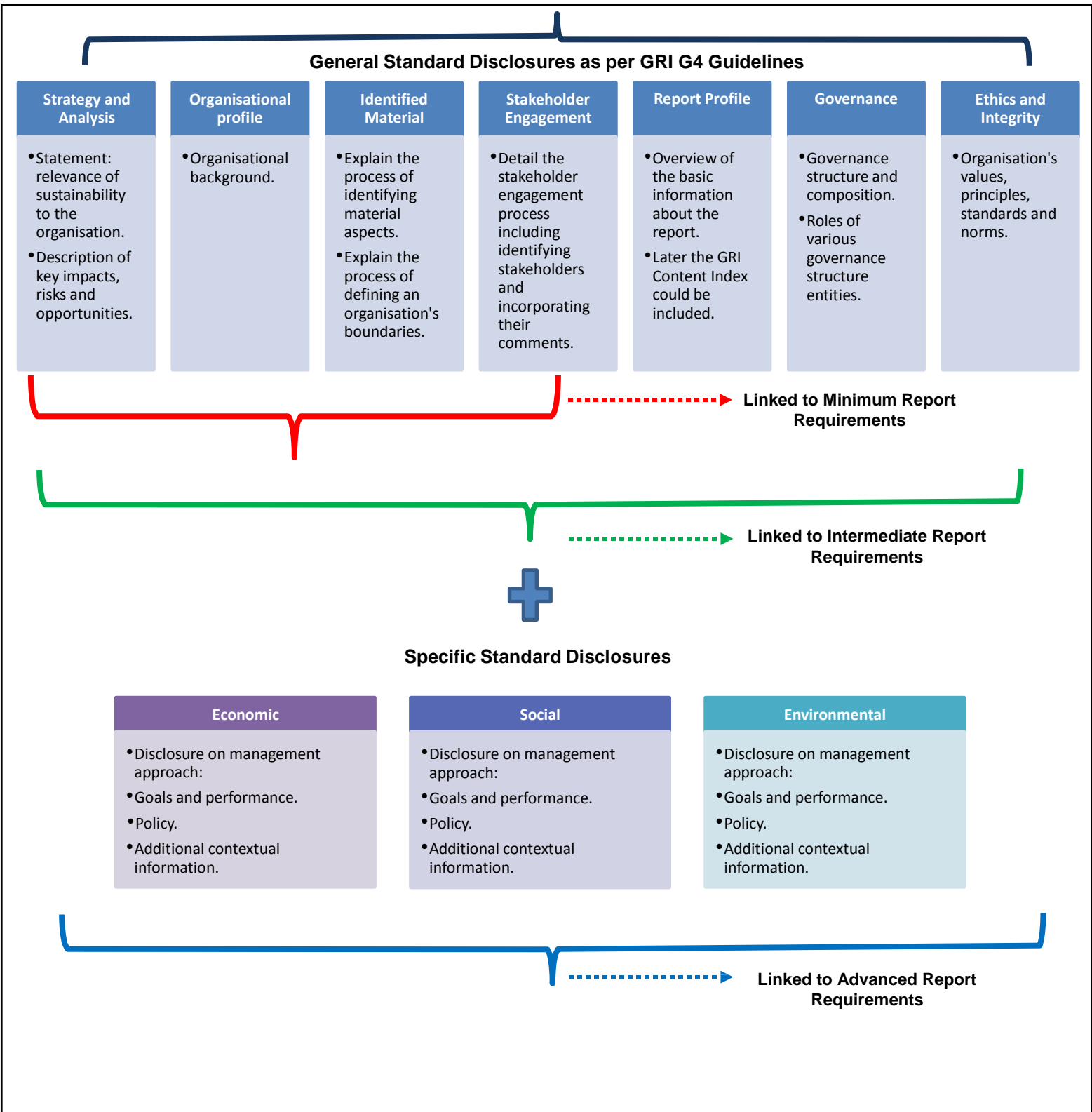
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As mentioned in sub-section 4 the proposed CESA Sustainability report will be based on the Global Reporting Initiative (GRI) GRI 4 guidelines.

The new G4 guidelines provide companies with a strategic choice between being a core versus comprehensive reporter, enabling new reporting firms to find their feet in the reporting space first. This approach has also been suggested for the CESA sustainability reporting process.

**Figure 11** on overleaf below provides an overview of the components of a sustainability related to the CESA sustainability reporting roadmap and linked based on the G4 guidelines.

Figure 11: What constitutes a sustainability report?



With regards to the Specific Standard Disclosures – these are divided into three main categories – Economic, Social and Environmental. Social is divided into four sub-categories: labour practices and decent work; human rights; society and product responsibility.

The materiality process and identifying material issues specific to an organisation would then relate back to these categories and sub-categories as well as the various indicators contained in these categories. **Figure 12** provides a summary of the G4 specific standard disclosures:

**Figure 12: G4 Specific Standard Disclosures** <sup>11</sup>

TABLE 1: CATEGORIES AND ASPECTS IN THE GUIDELINES				
Category	Economic		Environmental	
Aspects <sup>VIII</sup>	<ul style="list-style-type: none"> <li>Economic Performance</li> <li>Market Presence</li> <li>Indirect Economic Impacts</li> <li>Procurement Practices</li> </ul>		<ul style="list-style-type: none"> <li>Materials</li> <li>Energy</li> <li>Water</li> <li>Biodiversity</li> <li>Emissions</li> <li>Effluents and Waste</li> <li>Products and Services</li> <li>Compliance</li> <li>Transport</li> <li>Overall</li> <li>Supplier Environmental Assessment</li> <li>Environmental Grievance Mechanisms</li> </ul>	
Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects <sup>VIII</sup>	<ul style="list-style-type: none"> <li>Employment</li> <li>Labor/Management Relations</li> <li>Occupational Health and Safety</li> <li>Training and Education</li> <li>Diversity and Equal Opportunity</li> <li>Equal Remuneration for Women and Men</li> <li>Supplier Assessment for Labor Practices</li> <li>Labor Practices Grievance Mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>Investment</li> <li>Non-discrimination</li> <li>Freedom of Association and Collective Bargaining</li> <li>Child Labor</li> <li>Forced or Compulsory Labor</li> <li>Security Practices</li> <li>Indigenous Rights</li> <li>Assessment</li> <li>Supplier Human Rights Assessment</li> <li>Human Rights Grievance Mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>Local Communities</li> <li>Anti-corruption</li> <li>Public Policy</li> <li>Anti-competitive Behavior</li> <li>Compliance</li> <li>Supplier Assessment for Impacts on Society</li> <li>Grievance Mechanisms for Impacts on Society</li> </ul>	<ul style="list-style-type: none"> <li>Customer Health and Safety</li> <li>Product and Service Labeling</li> <li>Marketing Communications</li> <li>Customer Privacy</li> <li>Compliance</li> </ul>

<sup>VIII</sup> The word **topic** is used in the Guidelines to refer to any possible sustainability subject. The word **Aspect** is used in the Guidelines to refer to the list of subjects covered by the Guidelines.

<sup>11</sup> G4 Sustainability Reporting Guidelines: Implementation Manual, Global Reporting Initiative, 2013

## **6 THE CESA MEMBER SUSTAINABILITY CHECKLIST**

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The following section provides an overview of the proposed CESA Sustainability Checklist. The purpose of this checklist is to guide member firms in developing their sustainability report by moving through a materiality process, identifying the required data and reporting on the findings of this data.

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### **6.1 Aim of the Checklist**

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The aim of this checklist and this initiative in general is for CESA to also compile a public sustainability report thus ensuring consistency amongst members in understanding sustainability and reporting concepts. In addition, the checklist and this process will assist CESA in benchmarking sustainability and sustainability trends within the engineering sector.

The Checklist will ultimately act as a guide in terms of level of compliance. It provides a concise summary of the minimum requirements related to CESA Sustainability requirements. Where a non-conformance is highlighted in a member firm sustainability report the related member firm will need to disclose motivation thereof and provide an Action Plan as to how this will / could be rectified and if any assistance from CESA will be required in this regard.

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### **6.2 How to use the checklist**

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The Checklist provides an overview of the information required to conform to the minimum requirements of the CESA Sustainability Report. The objective of the checklist is further to guide two very important processes – one being determining the material issues for the member firms and the other to ensure a participative approach through stakeholder engagement.

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### **6.3 The CESA Sustainability Minimum Requirement Checklist**

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The CESA Sustainability Report Checklist can be found on page 25.

<b>CESA SUSTAINABILITY REPORT CHECKLIST: MINIMUM REQUIREMENTS</b>				
Item	Aspect to be reported on	Conformance Status		
		Yes	No	Comment
<b>Organisational Profile</b>				
	Report the name of the organisation.			
	Report the core business products and services.			
	Report the location of the organisation's headquarters and countries of operation.			
	List all economic, environmental and social charters, principle or other initiatives to which the organisation subscribes or which it endorses, such as Global Compact.			
<b>Sustainability Strategy Overview</b>				
1	Does your company have a sustainability policy signed by the CEO / highest decision maker?			
2	Has a description of material impacts, risks, and opportunities of the company with regards to sustainability been identified by the company?			
3	Does the company sustainability policy provide a framework for setting the organisation's sustainability objectives and targets?			
4	Has your company defined a stakeholder engagement process, specifically related to sustainability?			
5	As a minimum, has your company discussed sustainability internally with all employees to create the necessary awareness?			
<b>Acknowledging CESA Sustainability Key Issues – these key issues have been specifically defined by CESA as strategic sustainability considerations within the context of South Africa. CESA therefore believes that all member firms should pro-actively identify means to contribute to / address these areas in some form or another. The guiding questions are relatively generic with the specific purpose to allow all manner of companies to define their contribution / level of contribution and to indicate how these issues are addressed.</b>				
Item	Aspect to be reported on	Conformance Status		
		Yes	No	Provide details
6	<b>CESA Sustainability indicator 1: Education</b> How does your company contribute to education?			
7	<b>CESA Sustainability indicator 2: Economic and Political Certainty</b> How does your company manage economic and political certainty?			
8	<b>CESA Sustainability indicator 3: Jobs</b> How does your company support local job creation?			
9	<b>CESA Sustainability indicator 4: Eradicate corruption</b> Does your company subscribe to the CESA Business Integrity Management Guidelines?			
10	<b>CESA Sustainability indicator 5: Responsible development</b> How does your company ensure responsible development? What tools are used such as PSM II?			

## **7 THE WAY FORWARD**

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The purpose of this document was to initiate a process and discussions regarding the CESA Sustainability Report and the relevance thereof within a global and local context. The aim was to facilitate the necessary buy-in into this concept and preliminarily determine what sustainability could imply for member firms.

Sustainability implies firstly the “needs” of communities, the environment and social sectors and secondly that addressing these needs are subject to the “limitations” and capacity of resources, both renewable and non-renewable.

It is clear that the corporate sector is rapidly moving away from using sustainability as a simple buzzword. The corporate environment is instead acknowledging the need for strategic and action-oriented plans to address the various components of sustainability in a relevant manner through the way in which businesses function and the implementation of projects aligned with the triple bottom line concept.

CESA has lain the foundations to embrace the opportunities of sustainability and manage the environmental, governance, social and economic risks to remain responsive to the changing business landscape.

The objective of the CESA Sustainability Report is to create a platform for member firms to pro-actively identify their role with regards to sustainability and to create a culture of collaboration within the engineering sector related to sustainability. The checklist aims to assist member firms in collecting and recording data in order to streamline this process and obtain the necessary buy-in.

Sustainability will imply a major mind-shift, and it will challenge the way in which business is conducted in the engineering sector. However, it also brings numerous opportunities for service diversification in terms of new and unique business streams which could and should be optimised.



## 8 ADDITIONAL INFORMATION SOURCES

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The following is a list of additional information sources:

- [www.globalreporting.org](http://www.globalreporting.org)
- [www.oecd.org/daf/investment/guidelines](http://www.oecd.org/daf/investment/guidelines)
- [www.unpri.org](http://www.unpri.org)
- [www.unglobalcompact.org](http://www.unglobalcompact.org)
- [www.sustainability-index.com](http://www.sustainability-index.com)
- [www.integratedreporting.org](http://www.integratedreporting.org)
- [www.equator-principles.com](http://www.equator-principles.com)

## 9 WORKS CITED



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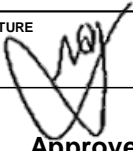

1. Bhojaram, N., 2013. *CESA Presidential Message 2013: Sustainability is everyone's business*.
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6. International Federation of Consulting Engineers (FIDIC), 2012. *State of the World Report 2012: Sustainable Infrastructure*, Switzerland: FIDIC.
7. National Planning Commission, 2012. *National Development Plan 2030: Our Future - Make it work!*, City of Tshwane: National Department: The Presidency of South Africa.
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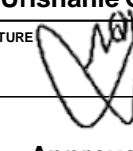



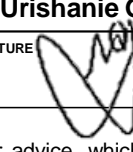
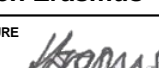
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