 Eskom	Work instruction	
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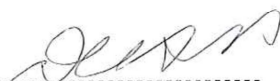
Compiled by



Z Mkhize
Environmental
Senior Advisor

Date: 27/09/2018

Functional Responsibility



D.L Herbst
Eskom
Environmental
Manager

Date: 27.09.2018

Authorized by



K Pather
General Manager
Sustainability
System

Date: 2/10/2018

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1. Introduction

Eskom is responsible and accountable for its environmental performance and as such it is expected to report on its environmental expenditure and income to stakeholders.

The collation of environmental expenditure and income figures enables the critical review of the information facilitating improved decision making in regards to the efficiency and effectiveness of environmental management activities.

This work instruction is written to enable the above objectives.

This document is developed in support of the policy commitments made within the Eskom Safety, Health, Environmental and Quality (SHEQ) Policy 32-727.

2. Supporting Clauses

2.1 Scope

2.1.1 Purpose

To ensure that Eskom's environmental expenditure and income is identified, reported and subject to appropriate accounting treatment.

2.1.2 Applicability

This document applies to all business units with significant environmental impact throughout Eskom Holdings SOC Ltd Divisions excluding HR, Subsidiaries, Enterprise Development, and Corporate Affairs.

2.1.3 Effective date

1 October 2018.

2.2 Normative/Informative References

Parties using this document shall apply the most recent edition of the documents listed in the following paragraphs.

2.2.1 Normative

240-45559678 Measurement Specification Document - Environmental Expenditure - CAPEX

240-45559706 Measurement Specification Document - Environmental Expenditure - OPEX

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2.2.2 Informative

32-727 Eskom Safety, Health, Environment and Quality Policy

32-249 Environmental Indicator Reporting Standard

2.3 Definitions

Asset

An asset is a resource controlled or owned by the enterprise from which future economic benefits are expected to flow to the enterprise as well as prevent outflow of cash, for example, waste site development, flue gas desulphurisation, electrostatic precipitators, bag filters, water pollution control systems, bird-friendly power lines etc.

Capital expenditure

Expenses incurred to acquire, develop, or construct an asset.

Environment

As per the National Environmental Management Act 107 of 1998 – the surroundings within which humans exist and that are made up of: (i). the land, water, and atmosphere of the earth; (ii). micro-organisms and plant and animal life; (iii). any part or combination of (i) and (ii) and the interrelationships among and between them; and (iv). the physical, chemical, aesthetic, and cultural properties and conditions of the foregoing that influence human health and wellbeing. In the context of Eskom, environment means the surroundings within which we live (and are dependent upon) that are made up of the land.

Environmental expenditure

Any monetary expenditure, whether capitalised or charged to current operating expenses, made by Eskom for the primary reason of sustaining or protecting the environment, as categorised in Annex A. This definition includes for example any costs incurred for fines, prevention, failure, control, contingencies, or abatement of discharges or releases to the environment of gaseous, liquid, or solid substances, heat, noise, or unacceptable appearance/aesthetics as well as the employment of environmental personnel.

Environmental Income

Income received through environmental activities such as recycling, ash sales, gypsum sales, carbon credit.

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Operating expenditure

Expenses incurred and expensed to the income statement to maintain and operate a capital asset, for example, maintenance work done on electrostatic precipitators, bag filters, water pollution control systems, flue gas desulphurisation, water impact mitigation, power lines, substations, and any other environmental expenses that are not regarded as being capital expenses.

Site

Refers to any of the following:

- Power Station,
- GCD Project,
- Dx OU's,
- Tx Grids,
- ERI, and
- any other environmental department/function

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2.4 Abbreviations

Abbreviation	Explanation
DEA	Department of Environmental Affairs
DWS	Department of Water and Sanitation
Dx	Distribution Division
EIA	Environmental Impact Assessment
EE	Eskom Enterprises
EMPr	Environmental Management Programme
EMS	Environmental Management Systems
ERE	Eskom Real Estate
ERI	Eskom Rotek Industries
ESC	Environmental Steering Committee
GCD	Group Capital Division
Gx	Generation Division
NO _x	Oxides of Nitrogen
NEMA	National Environmental Management Act 107 of 1998
OU	Operating Unit
PCB	Polychlorinated biphenyl
PS	Power Station
PED	Primary Energy Division
SD	Sustainability Division
SD:EM	Sustainability Division : Environmental Management department
SO ₂	Sulphur dioxide
Tx	Transmission Division
ZLED	Zero Liquid Effluent Discharge

2.5 Roles and Responsibilities

The key roles and responsibilities for Environmental Expenditure and Income Management are summarised below:

The site environmental expenditure and income report is prepared and approved by the site finance business centre in partnership with the site environmental manager.

The Divisional environmental expenditure and income report is prepared by the Divisional Finance business centre and approved by the Divisional finance business partner and the Divisional environmental management business partner based on the relevant site environmental expenditure and income reports.

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The Eskom Holdings SOC Ltd environmental expenditure and income report is prepared by Sustainability Division Environmental Management department and approved by the Eskom Environmental Manager.

2.6 Process for Monitoring

The environmental expenditure and income figures are signed off bi-annually by each site Environmental Manager together with the site Finance Business Centre manager and at a Divisional level by the Divisional Financial and Environmental business partner. The final Eskom Holdings SOC Ltd environmental expenditure and income report is reviewed and approved by the Eskom Environmental Manager.

To ensure a high level of confidence with the year-end report, a review of the eleventh month environmental expenditure and income figures is undertaken in the same process as above.

The annual Eskom environmental expenditure and income figure is reported in the Eskom Annual Integrated report and while the value is not subject to external audit it is verified by the Assurance and Forensics as part of the integrated report data verification process.

2.7 Related/Supporting Documents

Environmental Expenditure and Income Template 240-83429581

3. Work instruction for reporting on environmental expenditure and income

The purpose of this work instruction is to ensure that the environmental expenditure and income is identified, reported and subject to appropriate accounting treatment.

3.1 General

The environmental expenditure and income must be captured using the template 240-83429581.

3.2 Identification of environmental expenditures and incomes

To ensure that the identification of environmental expenditures and incomes is effectively managed, the following need to be in place:

3.2.1 A responsible person shall be identified per site for identification of environmental-related projects (categories and activities).

3.2.2 Environmental-related projects (categories and activities) shall be identified based on site operations, previous submissions, and professional experience and with reference to the environmental expenditure and income reporting template.

3.2.2 Environmental-related projects (categories and activities) shall be identified, listed, and distributed to all relevant parties involved in allocation, extraction, and reporting of environmental-related expenditure and income.

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3.3 Extracting and reporting of environmental expenditure and income

All environmental-related expenditure and income (categories and activities) shall be timeously, accurately, and completely extracted and reported. To achieve this, the following must be in place:

3.3.1 The site environmental manager in consultation with the site finance business centre shall identify the relevant cost centres and GL accounts based on Annex A to extract environmental expenditure and income.

3.3.2 All environmental expenditure and income figures identified are to be checked by the next level functional manager for accuracy of calculations.

3.3.3 Where necessary the site shall implement the necessary processes and internal approvals to ensure the completeness of expenditure and income categories, activities and actual expenditures and incomes.

3.3.4 The site finance business centre and site environmental manager will validate and sign off on the completeness and accuracy of expenditure, income and classification (categories and activities) and forward the signed off report to Divisional Finance business partner and Divisional Environmental business partner.

3.3.5 The Divisional Finance business centre shall collate the sites environmental expenditure and income reports and prepare a Divisional environmental expenditure and income report.

3.3.6 The Divisional Finance and Divisional Environmental business partners will validate and sign off on the completeness and accuracy of the Divisional expenditure, income and classification (categories and activities) and forward the signed off report to SD: Environmental Management.

3.3.7 SD: Environmental Management will collate the Eskom environmental expenditure and income report based on the Divisional inputs received.

3.3.8 The Eskom Environmental manager shall review and approve the Eskom environmental expenditure and income report.

3.3.9 Sites shall report all their environmental expenditure and income to their Divisional Finance business partner and Divisional Environmental business partner for mid-year and year-end reporting one week after financial closure (or as formally agreed).

4. Acceptance

This document has been seen and accepted by the ESC Members and the Financial Management Reporting CoE (30 July 2018).

5. Revisions

Date	Rev.	Compiler	Remarks
February 2015	0	Z. Mkhize	First Eskom-wide work instruction based on draft document 36-264 produced during the B2B process in January 2009.
September 2018	1	Z. Mkhize	First revision of the document.

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6. Development Team

Sustainability Division: Environmental Management, the Eskom Environmental Steering Committee and the Financial reporting Centre of Excellence was involved in the development of this document.

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Annexure A: Environmental expenditure and income categories

The following points define and explain Table A with regard to environmental expenditure and income:

1. Environmental expenditure and income shall be reported in accordance with Table A.
2. Where possible the B2B cost model principles of direct costing should be applied in compiling the Environmental Expenditure and Income Report.
3. The weight percentage in the table relates to the percentage of the expenditure that can be directly related to environmental management activities. The premise being that a percentage of these costs are required for technical reasons as well. Percentages are allocated based on subjective evaluation given organisational experience.
4. The subcategory INTERNAL MAN-HOURS (within the category Management Activities) refers to the total manpower costs in relation to Eskom environmental personnel only. However, in so far as it is material and viable, proportions relative to the time spent on environmental matters by non-environmental personnel may be reported on.

The internal man-hour costs of Eskom staffs who do not normally deal with environmental issues, but who attend internal environmental training, education, and awareness, shall not be accounted for, since they are primarily employed for non-environmental or operational purposes, except in so far as it constitutes external expenditure by the site.

5. In the case of services provided between divisions, the division requesting the service shall report on the expenditure. Only costs directly attributable to a site shall be reported on by that site.
6. Environmental expenditure (environmental impact assessments, etc.), associated with Research, Development, and Demonstration Pilot Projects shall be accounted for.
7. Any items included in the subcategory "Other" shall be accompanied by a detailed explanation of the definition and a clear motivation in respect of the weightings attached. Such inclusions shall be subject to the approval of the Division Environmental and Financial Managers and endorsed by the Eskom environmental managers.
8. The environmental expenditure may relate to activities that generate marketable by-products or results in savings, or financed by subsidies, or capital allowances. In such cases the environment expenditure should be reported including any such costs and income. Income should be reported separate to expenditure in order to provide a true reflection of expenses due to environmental protection; it therefore should not be subtracted from the expenditure, Annexure A and the template is set up as such.
9. PED costs will be reported as per the guideline outlined in Annexure D

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Annexure A: Environmental expenditure and income categories

Abbreviations: Dx – Distribution Division; EE – Eskom Enterprises; ERE – Eskom Real Estate; ERI – Eskom Rotek Industries; GCD – Group Capital Division; Gx – Generation Division; PED – Primary Energy Division, SD – Sustainability Division; Tx – Transmission Division

Air Quality

ACTIVITIES / PLANT SYSTEMS						
Activities associated with Air Quality EXCLUDING INTERNAL MAN HOURS						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Flue gas cleaning	Costs associated with cleaning of flue gases as regulated by DEAT	GCD/Gx-100%	SO ₃ injection, precipitators, low NO _x burners, Fabric Filter Bags, Flue Gas Desulphurisation(FGD)	0	0	0
Stack Monitoring	Costs associated with stack emissions monitoring	GCD/Gx-100%	Particulate matter, SO _x and NO _x opacity meter costs, etc.	0	0	0
Meteorological, air quality and dust monitoring	Costs associated with meteorological, air quality and dust monitoring	GCD/Tx/Gx-100%	Ambient air quality and dust monitoring(fugitive dust) and noise monitoring	0	0	0
Dust Suppression	Costs associated with dust suppression	GCD/Tx/Gx-100%	Dust suppression at construction site	0	0	0
Sub-Total			Sub-total	0	0	0

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Civil Structures and Equipment associated with Air Quality						
Induced Draught fans	Costs associated with the installation and maintenance of induced draught fans.	Gx/GCD -30%	Flue gases need to be removed for a power plant to be operational. It however also results in an environmental benefit.	0	0	0
Stacks	Costs associated with the installation and maintenance of stacks.	Gx/GCD -50%	The idea is to release the flue gases as high as possible into the atmosphere to ensure dispersion.	0	0	0
Dust handling plant	Costs associated with the maintenance of structures to reduce dust emissions.	Gx/GCD -75%	Hoppers and hydro vacs or similar equipment and fly ash process	0	0	0
Wet and dry ash common conveying system	Costs associated with the installation and maintenance of the wet and dry ash conveying systems.	Gx/GCD -20%	Costs are incurred to reduce ash spillage's which could have an environmental impact.	0	0	0
Mine related Environmental Costs	All environmental cost incurred by Fuel Procurement with regard to mine related environmental issues	Gx/PED - 100%	Rehabilitation, pollution control, environmental services, dust control, waste management etc.	0	0	0
Ashing Facilities (Ash dams/ dumps)	Costs associated with the construction, site preparation and dust suppression at ash dams/dumps	Gx/GCD -80%	Ash dumps are in essence waste disposal sites. The definitions for waste disposal sites shall be consistent, including ashing dust suppression	0	0	0
Sub-total				0	0	0
AIR QUALITY TOTAL				0	0	0

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Water Quality

Activities associated with Water Quality EXCL INTERNAL MAN HOURS						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Cooling water system (Cooling towers)	Costs associated with the treatment of cooling water and raw water associated with cooling water system	Gx / GCD - 2%	Chemicals, sludge handling and decarbonisation	0	0	0
Water Treatment	Costs associated with desalination /decarbonation	Gx / GCD - 25%	This reduces the amount of water taken from the natural system. Used to maintain ZLED, e.g. TRO, RO, EDR	0	0	0
Water Treatment Effluent	Costs associated with the management of water treatment effluent from demineralisation, potable water production and condensate polishing	Gx / GCD - 100%	Demin and potable effluents. Demin effluents are waste products usually sent to into the ash dams where they impacts on the environment. ZLED maintenance	0	0	0
Treatment of plant drain water (to reuse)	Costs associated with the handling, treatment and recovery of water from stations drains	Gx / GCD - 30%	Treatment of runoff from coal stockpile, ash dump, storm water runoff, oil/solvent contaminated water in drains etc.	0	0	0
Treatment of plant drain water (to discharge)	Costs associated with the handling, treatment and discharge of water from stations drains	Gx / GCD - 100%	Treatment of runoff from coal stockpile, ash dump, storm water runoff, oil/solvent contaminated water in drains etc.	0	0	0
Sewage treatment & discharge on ZLED stations	The handling, measuring, monitoring, treating and disposal of sewage sludge and management of sewage works to conform to standards as stipulated by DWS including sewage licences	Gx / GCD - 10%	ZLED stations are committed to zero effluent discharge. They make use of the used water back into the cooling water/raw water system, thus the 10% weighting. This can be attributed to capital outlay being up front in order to conform to DWS standards	0	0	0

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Sewage treatment and discharge, not recovery	The handling, measuring, monitoring, and treating and management of sewage works to conform to standards as stipulated by DWS including sewage licences	Gx / GCD - 50%	The sewage plant can either be in the station or township. Water is discharge and not recovered hence a larger burden for the treatment of water back to a usable condition, thus the 50% weighting.	0	0	0
Surface and ground water monitoring and modelling	Costs associated with the quantitative and qualitative monitoring of surface and ground waters	Gx /Tx / Dx - 100%	Water quality/quantity borehole monitoring, water sampling of dirty water dams, Salt migration models including contracts and consultants fees.	0	0	0
Sub-total				0	0	0
Civil Structures associated with Water Quality						
Structure for pollution control dams	Costs to ensure the integrity of pollution control dams.	Gx / GCD - 100%	Linings to prevent pollution from filtering into aquifers	0	0	0
Structures for flood control or protection	Costs associated with the construction of structures to prevent flooding I.e. to separate clean and dirty water to prevent unplanned discharges to the environment	Gx / GCD -75%	Buffer walls, levees	0	0	0
Plant drains and recovery systems (Dirty, recoverable and clean systems)	The costs to maintain, upgrade or install plant drains and recovery systems. Note: maintenance costs is operating	Gx / GCD -60%	These systems are there to ensure conformance to environmental legislation, and include dirty drains, stock pile run-off and separation of clean storm water/seepage from polluted water.	0	0	0
Ash water recovery, storage and treatment system	All costs associated with the ash water recovery storage and treatment system.	Gx / GCD -60% for capital costs Gx / GCD -50% for operation al costs	Operational costs- electricity and chemicals consumed for purifying and pumping, treating and storing of water. Capital costs - capital investments made for the construction of ash water return dams, pipelines, ash water purification equipment, motors, switchgears, substations and transformers.	0	0	0
Sub-total				0	0	0
WATER QUALITY TOTAL				0	0	0

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Waste Management

Activities associated with Waste Management EXCLUDING INTERNAL MANHOURS						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Chemicals and Hazardous Materials						
Hazardous waste handling	All costs associated with the handling, monitoring, storage, transporting and disposal of hazardous waste and the replacement of (Ozone Depleting Compounds) ODC and PCB contaminated equipment.	Gx / GCD - 80%, Tx / Dx - 50%	Polychlorinated biphenyl's (PCB's) waste and PCB contaminated equipment. Ozone depleting compounds/ substances (ODC's/ODS's) waste - fire extinguishers, refrigerators, air conditioning, SF6 coolant.	0	0	0
Other Hazardous Waste	All costs associated with the handling, packaging, measurement, monitoring, transporting and disposal of any Hazardous waste not already covered, for example NiCad batteries, Disposal of sewage sludge. etc.	Gx / GCD / Tx / Dx -75%	Asbestos and mineral wool waste. Laboratory waste. Herbicides and pesticides waste. Waste lubricants - oils, greases, insulating oils fire resistant fluid, fuel oil. Paints and solvents waste. Fluorescent tube waste.	0	0	0
Coal discards	All costs associated with the handling and transport and disposal of coal discards and site preparation	Gx - 75%		0	0	0
Hazardous Waste Disposal Sites	All costs associated with the managing, site preparation and rehabilitation of hazardous waste disposal sites (e.g. Tutuka Haz Waste site). There are also health and safety reasons for managing this site.	Gx / GCD - 75%	e.g. Tutuka has an operational hazardous waste site	0	0	0
Ash Disposal Sites	All costs associated with the managing and rehabilitation of ash disposal sites (all sites with exception of Lethabo and Medupi). There are also health and safety reasons for managing this site.		Ash is a hazardous waste and ash disposal facilities are waste sites primarily for the disposal of ash. Medupi and Lethabo Ash comply with Waste Regs.			
Sub-total				0	0	0

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Radioactive Waste						
Nuclear Fuel	Costs associated with long term immobilisation, storage and monitoring of spent nuclear fuel.	Gx -25%		0	0	0
Nuclear Fuel	Costs associated with the disposal of spent nuclear fuel	Gx -60%		0	0	0
Other	Costs associated with the storage, monitoring and disposal of low level & intermediate radioactive materials.	Gx -60%	A detailed explanation is required if this category is completed. See note A1.7 of notes to table A of Annex A	0	0	0
Sub-total				0	0	0
Domestic/General Waste						
Domestic/General Waste Handling	All costs associated with the collection, holding, sorting, transporting and disposal of all non-haz. Waste.	Gx / GCD /Tx / Dx / EE / ERE / - 10%	All groups - Building rubble, construction material, basic materials	0	0	0
Domestic/General Waste Disposal Sites	All costs associated with the managing, site preparation and rehabilitation of waste disposal sites. There are also health and safety reasons for managing waste disposal sites	Gx / GCD - 75%	Day-to-day costs of domestic/general waste disposal sites	0	0	0
Sub-total				0	0	0

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Civil Structures associated with Waste Management						
Waste Containment/Holding Structures	Costs associated with the design, construction and maintenance of civil structures associated with hazardous material containment facilities, Domestic/General Waste Disposal Sites and Hazardous Waste Disposal Sites	Gx / GCD - 100%	Hazardous Waste Storage Facility and Solvent Degreasing Plant, degreasing bays, including oil dams etc.	0	0	0
			Sub-total	0	0	0
Recycling of Waste						
Recycling costs	All net costs associated with the collection, handling, packaging, storing, measurement, monitoring, transporting and commercial transaction costs aspects of all material recycled.	Gx / GCD / Tx / Dx / EE / ERE / SD - 100%	All Groups - recycling of copper, aluminium & other valuable metals and General recycling (cans, paper, oils, metal, garden refuse and ash excluding sewage)	0	0	0
			Sub-total	0	0	0
			WASTE MANAGEMENT TOTAL	0	0	0

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Land and Biodiversity

Activities associated with Land and Biodiversity Management EXCLUDING INTENAL MANHOURS						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Security Fences	Costs associated with the land maintenance of fences and gates	Gx / Tx / Dx - 10%	Herbicides and pesticides G - Inclusive of erosion control	0	0	0
Property Fences	Costs associated with the erection and maintenance of fences and gates.	Gx / GCD / Tx / Dx / RT&D - 20% or 100%	20% or 100% for all conservation areas/purposes I.e. Matimba Game Reserve. 20% for all other non-security fences	0	0	0
Erosion Control	Costs associated with implementation of erosion control on Eskom servitudes and Property.	Tx / Dx / GCD / ERE -75%	Tx and Dx -Vegetation, sumps, bunds, concrete trenches, etc. Tx/Dx - Erosion control is also done for operation reasons (stability control)	0	0	0
Aesthetics	Costs associated with improvements for aesthetic reasons Tx/Dx construction costs associated with the siting of a line at the base of a hill/mountain instead of across it	Gx / GCD / Tx / Dx -50%	G&S - maintaining gardens, planting trees etc., is done for health and safety (To ensure clear access to BU and prevent infestation of building with rats, snakes, etc.), employee well-being and environmental reasons	0	0	0
Firebreaks	Costs associated with the preparation and maintenance of firebreaks	Gx / GCD / Tx / Dx -50%	To conform to legal requirements and National Forest Bill	0	0	0
Servitude, access roads and temporary camps construction and maintenance	Costs associated with new site clearing, bush clearing and construction camps.	Tx / Dx - 5% of the total project costs	Tx/Dx - selective clearing of trees, obtaining permits to remove certain trees, constructing servitudes around indigenous trees, rehab of construction camps, storage & disposal of wastes & effluents.	0	0	0

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Rehabilitation	Costs associated with the reinstatement and rehabilitation of any disturbed land during construction, operation and decommissioning EXCLUDING costs associated with ash dams / dumps and bioremediation.	Gx / GCD / ERE -100% Tx / Dx -75%	All groups - borrow pits etc. Tx/Dx - Rehabilitation is also done for operation reasons (stability control)	0	0	0
Habitat and Wetland Protection	Costs associated with the protection of habitats and wetlands	Gx / GCD / Tx / Dx / ERE - 100%	Tx/Dx - What environmental "extras" are done to lines passing through nature reserves excluding bird related mitigation devices	0	0	0
Alien plant Eradication	Costs associated with the eradication of alien flora	Gx / GCD / Tx / Dx / ERE - 100% Tx/Dx-90%	Gx and S - Remove alien vegetation for environmental reasons. Tx/Dx - Remove vegetation for operational reasons, i.e. maintain quality of supply. Vegetation Control	0	0	0
Other	Other environmental costs related to land management	Gx / GCD / Tx / Dx / ERE - 100%	A detailed explanation is required if this category is completed. See note A1.9 of notes to table A.1	0	0	0
Sub-total				0	0	0
LAND MANAGEMENT TOTAL				0	0	0

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Off-sets

Activities associated with Off-sets EXCLUDING INTENAL MANHOURS						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Air Quality	Costs associated with air quality offsets	Gx / SD - 100%	Air quality offset e.g. the household emission offset pilot study	0	0	0
Water Quality	Costs associated with water quality offsets	Gx / GCD / Tx / Dx / SD / ERE -100%	Offsetting polluted water etc.	0	0	0
Biodiversity	Costs associated with biodiversity offsets	Gx / GCD / Tx / Dx / SD / ERE -100%	Wetland offsets, or replacing cut trees	0	0	0
Other	Other offset projects or initiatives	Gx / GCD / Tx / Dx / ERE -100%	Any other offsets that may need to be implemented.	0	0	0
				Sub-total	0	0
				OFF-SETS TOTAL	0	0

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Environmental Income

Activities associated with Environmental Income EXCLUDING INTENAL MANHOURS						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Waste Recycled	Income made from the selling recyclables	All Divisions	Selling of oil, glass, paper etc.	0	0	0
Ash Sales	Income made from ash sold from the power station	Gx	Money made from ash sold from e.g. Majuba Power Station	0	0	0
Gypsum Sales	Income made from gypsum sold from the power station	Gx	Money made from selling gypsum from e.g. Medupi Power Station	0	0	0
Carbon Credits	Any income made from carbon reduction initiatives.	Gx	Money made from selling gypsum from e.g. Medupi Power Station	0	0	0
Other	Any income made from environmental related activities.	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	Any other income received from an environmental activity	0	0	0
			Sub-total	0	0	0
			ENVIRONMENTAL INCOME TOTAL	0	0	0

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Environmental Fines

Operational Activities associated with Environmental Fines EXCLUDING INTERNAL MANHOURS						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Environmental fines	Fines paid by Eskom for non-compliance to environmental legislation.	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All divisions – NEMA Section 24G	0	0	0
			Sub-total	0	0	0
			ENVIRONMENTAL FINES TOTAL	0	0	0

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Management

Costs associated with Management						
Categories and Activities	Definitions	Weight %	Examples/Explanations	Operational	Capital	Total
Internal Man Hours	Costs associated with actual time spent on managing, documenting, monitoring and mitigating environmentally impacts (air, water, waste, land)	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	Operational Manpower costs per staff from SAP, Cost to company. Or as received from HR/Payroll	0	0	0
Environmental Management Systems, Documentation and Records, Legal Requirements EXCL INTERNAL MAN HOURS	Costs associated with the implementation and maintenance of an EMS system (EMS on electronic system), legislative compliance (policies & procedures) & improving on existing legislation (environ. consider. in all policy decisions and projects)	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All Groups : websites, licences, software permits, development of policies and procedures, - SHEQ Policy	0	0	0
Licenses / Permits EXCL INTERNAL MAN HOURS	Costs associated with environmental permits and licences (consulting fees for development and licence admin payments) Excluding EIA and Tree permits	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	Water Use License, Waste Permit, etc.	0	0	0
Environmental Impact Assessment EXCL INTERNAL MAN HOURS (impact assessment?)	Costs associated with the compilation of Scoping and EIA Reports, Risk Assessments, Cost benefit Analyses etc.	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All Groups - Scoping and EIA Reports, Risk Assessments, Cost benefit Analyses etc. Tech - Costs associated with the compilation of EIAs for projects >R 100 000	0	0	0

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Environmental Management Programmes EXCL INTERNAL MANHOURS	Costs associated with the compilation, implementation and maintenance of EMP's	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All Groups - compilation, implementation and maintenance of EMPs for Dx/Tx lines, sub-station, power stations etc.	0	0	0
Environmental Incidents EXCL INTERNAL HOURS	General - Costs associated with the clean-up & mitigation of environmental incidents.	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All groups - legal contraventions (letter of agreement, notice, permit), fires, public complaints, air, land, water or waste incidents/spillages. Ref. Insurance - they pay for third party; we pay local total costs	0	0	0
Animal Interactions EXCL INTERNAL MAN HOURS	Costs associated with investigation and mitigation of animal interactions	Tx / Dx - 50%	Tx/Dx - Bird diverters, increasing the height of poles	0	0	0
Environmental Insurance Premiums/Provisions	Costs associated with premiums/provisions against environmental risks.	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	Total environmental premiums for the year	0		0
Environmental Reporting EXCL INTERNAL HOURS	Additional costs associated with environmental reporting	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All Groups - Printing, photos, maps , Tx/Dx/G -Reports, etc.	0	0	0
Environmental Training, Awareness and Education EXCL INTERNAL MAN HOURS	Costs associated with <u>internally focussed</u> environmental training, education and awareness.	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All Groups - training, education and awareness costs	0	0	0

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Environmental Marketing INTERNAL HOURS	EXCL MAN	Costs associated with externally focussed environmental marketing	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	All Groups - Precare/Maxicare questionnaire, Eskom Annual Environmental Report etc.	0	0	0
Environmental Auditing INTERNAL HOURS	EXCL MAN	Costs associated with conducting environmental audits	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%		0	0	0
Investigations EXCL MAN HOURS	INTERNAL	Costs associated with Investigations for operational improvements	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	G - Bag filter Investigations, opacity monitor correlations Tx/Dx - EMF, Chloorkop Corrosion Monitoring Investigation, etc.	0	0	0
Research EXCL MAN HOURS	INTERNAL	Costs associated with conducting research to ensure compliance with national and international trends	Gx / GCD /Tx / Dx / SD / RT&D / ERE / EE - 100%	TV & radio Interference research, TRI research portfolio excluded from line groups 'costs, Noise Poll Studies.	0	0	0
				MANAGEMENT TOTAL	0	0	0

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Summary

Site/Division: _____

Signature: _____

Prepared by: _____

Date: _____

Signature: _____

Verified by: _____

Date: _____

Signature: _____

Approved by: _____

Date: _____

Category	Operational	Capital	Total
AIR			
WATER			
WASTE			
LAND AND BIODIVERSITY			
ENVIRONMENTAL OFF-SETS			
ENVIRONMENTAL FINES			
MANAGEMENT			
TOTAL			

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Annexure B: Risks

Objective:

Environmental Expenditure and Income Reporting

Risks (pre-control rating - high):

Environmental expenses and incomes in SAP are not ring fenced or consolidated in one location. This will influence the environmental expenditure and income figure reported in the annual integrated report which may affect the decisions taken by the stakeholders when relying on the annual integrated report. This may also affect the reputational risk of Eskom Holdings SOC Ltd if environmental expenditure is incorrectly stated.

The site reports sent by divisions for consolidation of environmental expenditure and income are not standardised. This will influence the environmental expenditure and income figure reported in the annual report which may affect the decisions taken by the stakeholders when relying on the annual integrated report. This may also affect the reputational risk of Eskom Holdings SOC Ltd if environmental expenditure and income is incorrectly stated.

Critical Controls:

- Control Enhancement: Locking of calculation cells in MS Excel spreadsheet.
- Control Enhancement: The divisional reports should be standardised according to this work instruction.
- Sign-off of figures by environmental and finance staff.

Residual risk after implementation of controls: low

Annexure C: Key Performance Indicators

[1] 240-45559678 Measurement Specification Document - Environmental Expenditure - CAPEX

[2] 240-45559706 Measurement Specification Document - Environmental Expenditure - OPEX

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Annexure D: Environmental accounting for PED

Primary Energy Division will generate two (2) environmental expenditure reports for each portfolio, Cost Plus Mines and Water Operation. The environmental expenditure will be reported in accordance with table D1 (Cost Plus Mines) and D2 (Komati Water Scheme) and will be consolidated and submitted to Sustainability Division on bi-annual basis. The reports will be generated as follows:

1. Cost Plus Mines:

PED Environmental Department will:

- Obtain the monthly environmental expenditure reports from the six cost plus mines.
- Consolidate monthly reports to generate a quarterly report.
- Submit quarterly report to Finance Department for verification
- Obtain by the PED Environmental Manager.
- Submit bi-annual report to Sustainability Division.

2. Water Operations

Komati Water Scheme is operated and maintained by ERI on behalf of Primary Energy. It should be noted that the tax invoice and Correct Maintenance (CM) are generated on monthly basis and do not explicitly indicate the environmental activities undertaken or cost spent.

- An Inspector of pipelines will generate a Corrective Maintenance (CM) on monthly basis.
- Contract Manager assesses and signs off on the costing of activities undertaken as per the CM.
- Monthly tax invoices are generated by ERI for submission to Eskom Finance for payment.
- A copy of a Tax invoice will be send to Eskom's Contract Manager.

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- The tax invoice is utilized to generate the environmental expenditure report for sign off by Finance Department.
- The consolidated environmental expenditure report is then submitted to Sustainability Division on bi-annual basis.

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Table D1: Cost-Plus Mines Environmental Reporting

No.	Category	Activity	Expense Type	Apr	May	Jun	YTD	Jul	Aug	Sept	YTD	Oct	Nov	Dec	YTD	Jan	Feb	Marc	YTD
1	Activities associated with Air Quality EXCLUDING INTERNAL MAN HOURS	Meteorological air quality and dust monitoring	Operational																
2	Activities associated with Water Quality EXCL INTERNAL MAN HOURS	Possible treatment of mine water (for reuse)	Operational																
3		Possible treatment of mine water (for discharge)	Operational																
4		Surface & ground water monitoring & modelling	Operational																
5		Monitoring of water storage structures (dirty &	Operational																

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No.	Category	Activity	Expense Type	Apr	May	Jun	YTD	Jul	Aug	Sept	YTD	Oct	Nov	Dec	YTD	Jan	Feb	Marc	YTD
		clean water systems) including those used for flood control protection																	
6	Activities associated with Waste Management EXCLUDING INTERNAL MANHOURS	Mine dumps	Operational																
7		Hazardous waste management	Operational																
8		Non-hazardous (non-toxic) waste management	Operational																
9		General/Domestic waste (Waste management Fee)	Operational																
10	Activities associated with Land Management EXCLUDING INTERNAL MANHOURS	Security & Property fences.	Operational																
11		Erosion control	Operational																
12		Firebreaks	Operational																
13		Rehabilitation -	Operational																

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No.	Category	Activity	Expense Type	Apr	May	Jun	YTD	Jul	Aug	Sept	YTD	Oct	Nov	Dec	YTD	Jan	Feb	Marc	YTD
		Operating mines																	
14		Rehabilitation - Closed mines	Operational																
15		Vegetation management	Operational																
16		Vegetation management	Operational																
17	Costs associated with Management	Internal environmental man hours	Operational																
18		Documentation & records; legal requirements & voluntary standards, EXCL internal man hours	Operational																
19		Environmental impact quantification EXCL internal	Operational																

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No.	Category	Activity	Expense Type	Apr	May	Jun	YTD	Jul	Aug	Sept	YTD	Oct	Nov	Dec	YTD	Jan	Feb	Marc	YTD
		man hours																	
20		Environmental Management Programmes EXCL internal man hours	Operational																
21		Environmental incidents & reporting EXCL internal man hours	Operational																
		Other	Operational																
		Sub-total																	
		Capital Costs																	
		Total																	

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Table D2: Komati Water Scheme Environmental Expenditure Reporting

No.	Category	Activity	Expense Type	April	May	June	YTD	July	Aug	Sept	YTD	Oct	Nov	Dec	YTD	Jan	Feb	Mar	YTD
1	Activities associated with Water Quality EXCL INTERNAL MAN HOURS	Calibration of flow meters	Operational																
2		Assessment of environmental incidents / emergency (pipeline line leaks)	Operational																
3		Surface monitoring: Pump station sewerage	Operational																
4		Groundwater monitoring: Pump station sewerage	Operational																
5	Activities associated with Waste Management EXCLUDING INTERNAL MANHOURS	Removal fee for Hazardous waste	Operational																
6		Disposal fees for Hazardous waste	Operational																
7		Removal fee for General/Domestic waste	Operational																
8		Disposal fee for General/Domestic waste	Operational																

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No.	Category	Activity	Expense Type	April	May	June	YTD	July	Aug	Sept	YTD	Oct	Nov	Dec	YTD	Jan	Feb	Mar	YTD
9	Activities associated with Land Management EXCLUDING INTERNAL MANHOURS	Erosion control	Operational																
10		Firebreaks	Operational																
11		Rehabilitation of roads	Operational																
12		Protection of habitat; sensitive areas & cultural areas	Operational																
13		Vegetation management	Operational																
		Environmental Clean-up including eradication of invasive species	Operational																
14	Costs associated with Management	Internal environmental man hours including environmental auditing	Operational																
15		Specialist studies: Environment	Operational																
16		Legal advice/opinion: Environment	Operational																
		Research and Investigations - Water Research Commission Levy: The tariff only distinguish between water users and irrigators	Operational																
		Water Resource Management Charge: A Statutory charge levied by the DWS on all the water	Operational																

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No.	Category	Activity	Expense Type	April	May	June	YTD	July	Aug	Sept	YTD	Oct	Nov	Dec	YTD	Jan	Feb	Mar	YTD
		users. The money is used to improve water quality in a particular catchment.																	
18		Other																	
		Sub-total																	
		Capital Costs																	
		Total																	

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