



1998 Survey of Environmental Reporting in SA

Fifth Edition

Based on 1997 Annual Reports

Green reporting in South Africa

KPMG world-wide and the Social Accounting Unit of the Department of Accounting at the University of Pretoria have both been involved in the areas of environmental accounting and reporting research and practice for many years.

In an era of growing concern by society over the quality of the natural environment, our two organisations have resolved to collaborate in ensuring that this important work receives the exposure it deserves.

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KPMG is the sponsor of this report. KPMG's Environmental Unit offers business advisory and assurance services in the field of environmental reporting and accounting. For more information, visit our website at: <http://www.kpmg.co.za>.

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Executive summary

Environmental reporting shows every sign of becoming a powerful global trend, and the indications are that South African companies are steadily catching up.

This is as a result of increasing pressure on business to credibly demonstrate social responsibility and accountability to all of its stakeholders. In particular, the 1994 King Report on Corporate Governance, the South African Constitution, the South African Institute of Chartered Accountants' (SAICA) Corporate Governance Series and Exposure Draft 113 (1997) and the recently tabled Environmental Management Act of 1998, have all added their voice to those advocating transparent communication with all stakeholders on material issues, such as environmental performance.

The survey, comprising an analysis of the 1997 annual reports of 514 or 97% of JSE listed companies and 10 public entities, conclusively demonstrates a steady improvement in the quantity and quality of environmental reporting by organisations in South Africa, with the Top 50 companies leading the way.

The general improvement in environmental reporting in South Africa is reflected most clearly in the increased proportion of organisations which disclose information on the natural environment in their annual reports, up from 23% in 1996 to 34% in 1997. For the Top 50 companies in 1997, 52% reported on the natural environment, rising sharply to 92% for those in perceived high environmental impact sectors (i.e. mining, steel and oil and chemicals).

Notable exceptions to the trend of increasing disclosure were reporting on measurable environmental targets and negative performance, although the Top 50 companies showed an encouraging deviation from the general sample on these aspects.

The strategic importance of environment issues is reflected in a strengthening of environmental governance structures within companies, especially among the large corporates. For example, the Top 50 companies reported that 28% (45% for high impact companies) and 60% (85% for high impact companies) have assigned environmental responsibilities to executive and senior management respectively.

On the whole, an increased commitment to implementing environment management systems is evident in disclosure on environmental objectives, environmental accounting policies, environmental audits and the ISO 14 000 international environmental management standard. The latter is particularly noticeable among the Top 50 companies, where 26% mention ISO 14000, or 62% if one isolates those companies from sectors with perceived high environmental impacts.

The winners of the KPMG–University of Pretoria 1998 Award for Environmental Reporting in SA are: Gold Award – Trans-Natal Coal; Silver Award – Western Deep Levels; Bronze Award – Ingwe Coal. The ranking of the top 50 companies in terms of environmental reporting shows the mining sector setting the pace (Annexure A).

While South African companies still lag significantly behind their international counterparts, we predict that more than 70% of the top 50 companies in South Africa will disclose environmental information in their annual reports within the next 5 years.



Environmental reporting and accounting is a comparatively recent development in corporate disclosure practice, and has evolved from the notion that business entities have a social responsibility and accountability to all their stakeholders. Stakeholders include inter alia civil society, employees, suppliers, customers, government authorities, financiers—and future generations.

Acceptance of this principle has important implications for the environmental conduct and disclosure practices of organisations. It implies that, while shareholders have information rights based on the “financial capital” which they contribute, members of society also have information rights derived from their dependence on the “natural capital” which sustains them, for example clean air and water, and the impacts which organisations may have on the quality of these resources.

In a South African context, the 1994 King Report on Corporate Governance, the South African Constitution, the South African Institute of Chartered Accountants’ (SAICA) Corporate Governance Series and Exposure Draft 113 (1997) and the recently tabled Environmental Management Act of 1998, have all added their voice to those advocating transparent communication with all stakeholders on material issues, such as environmental performance.

More specifically, the Environmental Management Policy for South Africa describes its principle of Open Information as follows:

“To give effect to their constitutional rights, everyone must have access to information to enable them to:

- *protect their health and well-being*
- *protect the environment*
- *participate effectively in environmental governance*
- *comply with environmental policy, legislation and regulation.”*

Companies should be accountable to society at large—transparent environmental reporting is one way of demonstrating that they are.



**It is clear that the days of glossy
“greenwash” are over, as
non-credible environmental
information can give an enterprise a
negative image.**

Environmental reporting is showing every sign of becoming a powerful global trend. In the KPMG International Survey of Environmental Reporting 1996, 71% of approximately 900 companies surveyed from 13 countries mentioned the environment in their annual reports, up from 58% in a similar 1993 study, while 24% produced some form of separate environmental report, an increase on the 15% of 1993.

Similarly, the KPMG Survey of Environmental Reporting 1997 which analyzed the Financial Times Top 100 UK companies found evidence of environmental reporting in annual reports by 78% of the sample, with 30% producing separate environmental reports, up from 66% and 20% respectively in 1993.

The 1997 UNEP/SustainAbility Benchmark Survey, which is their third international progress study on environmental reporting, ranks 100 of the latest corporate environmental reports from 16 sectors and 18 countries. According to this research, three trends stand out:

- An increasing number of companies report on the “triple bottom line” of sustainable development, that is their environmental, financial and social performance.
- The proportion of reports externally verified has jumped from 4% to 28%, a 7-fold increase since 1994.
- And this is now becoming a board-level agenda. The proportion of reports with top management statements has doubled, from 45% in 1994 to 89% today.

The practices of South Africa’s major corporates, according to the KPMG Top Companies Environmental Survey 1997, shows a lagging behind international trends. Only 40% of this sample include environmental disclosure in their annual financial report, 13% have produced a separate environmental report and 11% have obtained third party verification of their reporting. Furthermore, only 14 South African companies submitted entries to the WWF Environmental Reporting Awards for separate environmental reports in 1997.



There is a growing perceived need for environmental information by the key users of South African annual reports. This was confirmed in a 1996 University of Pretoria study by Prof. Charl de Villiers, which found that most managers, auditors of financial statements and users of financial statements agreed that more corporate environmental reporting was needed and should even be made obligatory. The “managers” surveyed were directors of companies listed on the Johannesburg Stock Exchange.

A useful summary of reasons why companies might voluntarily practice environmental reporting is provided by leading UK academic in this field, Prof. Rob Gray, as follows:

- To legitimise current activity;
- To distract attention from other areas;
- To enhance the corporate image;
- To build up expertise in advance of regulation;
- To improve the price of shares;
- To reduce perceived company or information risk;
- To benefit politically;
- To explain expenditure patterns;
- To tell people what the company has done or achieved;
- To forestall disclosure by other parties; and
- If it is not done voluntarily it may become mandatory.

In addition, KPMG’s experience has demonstrated that environmental reporting is a good indicator of commitment to environmental management, as well as a vehicle to improve companies’ internal environmental management and reporting systems. Both of these in turn drive enhanced environmental performance.

The thirst for corporate environmental performance information by regulators and stakeholders will only be quenched by establishing ongoing credible environmental reporting practices.



Survey methodology

The purpose of the research is to determine the reporting and accounting practices of companies with regard to environmental issues in South Africa, as well as to suggest achievable environmental reporting standards and thereby foster improved disclosure. The research is done on an ongoing basis, monitoring trends in environmental reporting, with a research report published annually.

The 1998 survey sample included:

- The 1997 annual reports of 514 or 97% of JSE listed companies. The residual 3% of companies did not produce reports due to year-end changes. The 1996 survey sample included 606 JSE listed companies.
- The 1997 annual reports of 10 or 28% of public entities, as listed in the Public Entities Act. Outstanding reports were those which were not submitted on request within the given time constraints of the research. No public entities were included in the 1996 survey sample.

The 1998 survey sample excluded consideration of any separate corporate environmental reports, although these may be included in future surveys. The current focus on annual reports is justified by the fact that these remain the primary information source for stakeholders concerned with companies' performance.

The annual reports were analysed using a detailed 30-point checklist, which was originally based on the environmental disclosure framework of the Institute of Chartered Accountants in England and Wales, and modified as appropriate. Each company's annual report was assessed against the checklist and systematically scored in terms of compliance with the question-statements. The aggregated scores from this analysis are the basis for the KPMG–University of Pretoria 1998 Award for Environmental Reporting in SA, the Top 50 performers of which are ranked in Annexure A. The checklist is included in Annexure B.

The survey findings section of this report highlights the responses to only 10 of the most indicative of these questions. A more comprehensive report analysing the findings for all 30 questions will be available on our websites (see inside cover page).

Previous studies have shown that the size of organisations and the nature of their business are important factors in determining the appropriate level of environmental reporting. Therefore, the results have also been computed for the top 50 companies only, as well as a subset of these (13 in number) which fall within sectors typically associated with significant environmental impacts (i.e. the mining, steel and chemicals and oils industries). The Financial Mail of 4 July 1997 was used to obtain market capitalisation figures (as an indicator of size) and sector classifications.



The survey conclusively demonstrates a steady improvement in the quantity and quality of environmental reporting by South African companies, with the Top 50 companies by size leading the way. The predictably higher levels of environmental reporting by the larger organisations are based on their higher public profile and perceived environmental impacts. Typically, they bear the brunt of more stringent legislation, public criticism and pressure from environmentalists. Disclosure of environmental information becomes one way to help legitimise their activities in the broader societal context.

General environmental reporting

The general improvement in environmental reporting in South Africa is reflected most clearly by the increased proportion of organisations which disclose information regarding the natural environment in their annual reports, up from 23% in 1996 to 34% in 1997 (Figure 1). For the Top 50 companies in 1997, 52% reported on the natural environment, compared with 92% for those in high environmental impact sectors.

A similar picture is painted by identifying those organisations which declared their environmental impacts and risks in their annual report in 1997, ranging from 16% for all companies in the sample up to 77% for high impact Top 50 companies (Figure 2).

Detailed environmental reporting

Most of the specific categories of environmental information also show trends of increasing disclosure (Figures 5 to 10), with the notable exceptions of reporting on measurable targets (Figure 3) and negative performance (Figure 4), which have declined since 1996. One reason for this may be increasing fears of how the public, environmental activists and government authorities will use such information. Interestingly enough, however, these are also among the categories which most distinguish the large companies. The disclosure by the Top 50 on these items are up to a factor of 3 times higher than the general sample.

Figure 1:

Does the annual report disclose any information regarding the natural environment?

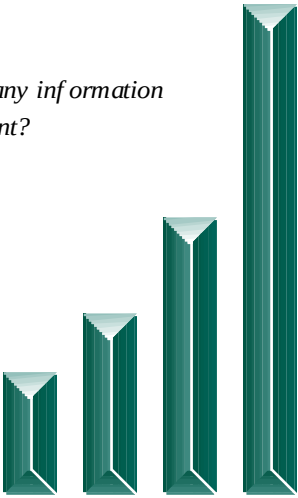


Figure 2:

Does the annual report disclose the environmental impacts and risks of the organisation?

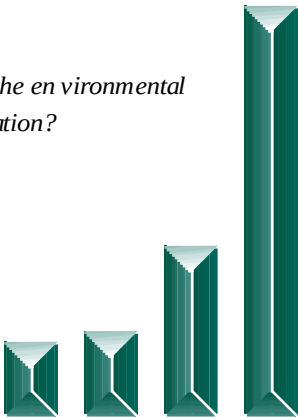


Figure 3:

Are measurable targets set against which environmental performance can be compared?

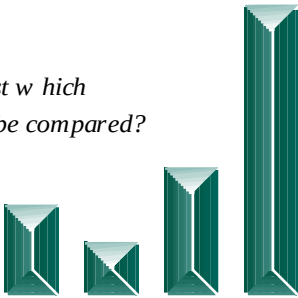


Figure 4:

Is mention made of any negative aspects of environmental activities?

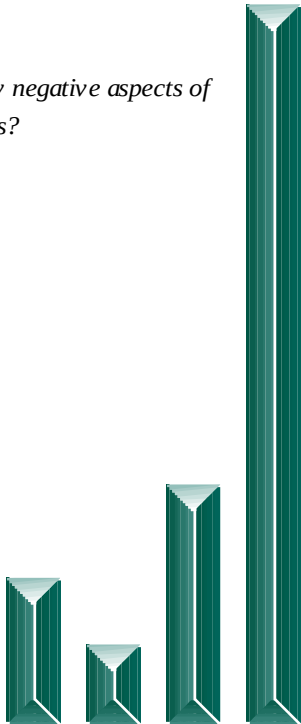


Figure 6:

Does the annual report disclose whether there is a member of senior management entrusted with social/environmental responsibility?

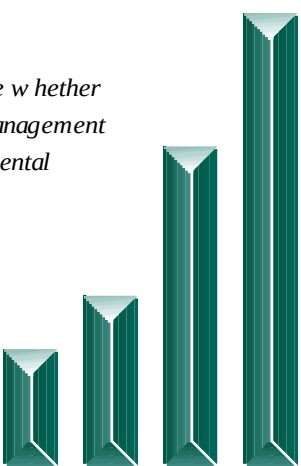
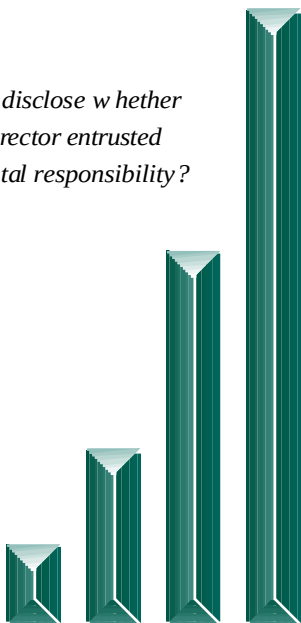


Figure 5:

Does the annual report disclose whether there is an executive director entrusted with social/environmental responsibility?



Environmental governance

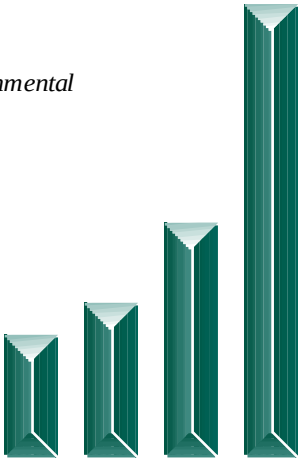
The strategic importance of environment issues is reflected in a strengthening of environmental governance structures within companies. For example, the proportion of organisations disclosing that they have an executive director responsible for social/environmental matters has increased from 6% to 13% between 1996 and 1997 (**Figure 5**).

Similarly, senior management with reported environmental responsibility in 1997 was up from 1996 to 32% for all companies in the sample, while 60% of the Top 50 companies, and 85% of the high impact companies within the top 50 reported the same (**Figure 6**).

The Top 50 companies showed roughly double the incidence of reporting on executive and senior management governance (28% and 60% respectively) compared to the general sample, with even higher levels for the companies in sectors with significant environmental impacts.

Figure 7:

Are the organisation’s environmental objectives disclosed?



Environmental management systems

On the whole, an increased commitment to implementing environment management systems is evident by the fact that 29% (23% in 1996) of organisations now disclose environmental objectives **(Figure 7)**; 11% (9% in 1996) disclose their environmental accounting policy **(Figure 8)**; 6% (5% in 1996) report on environmental audits **(Figure 9)**; and 6% (4% in 1996) mention the ISO 14 000 international environmental management standard **(Figure 10)**.

Environmental management systems are another area which sets the large companies apart, with disclosure by 26% of the Top 50 companies on ISO 14 000 (62% for high impact companies) and 16% on environmental audits (38% for high impact companies), showing the greatest differentials in excess of the general sample.

Figure 8:

Do the accounting policy notes include information regarding environmental accounting?



Figure 9:

Is mention made of an environmental audit?

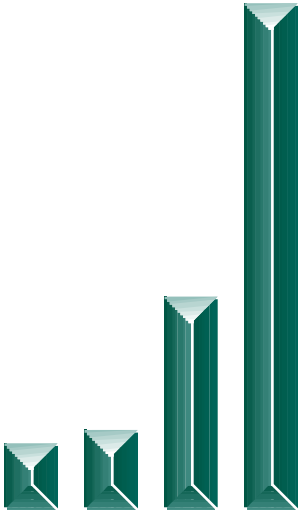
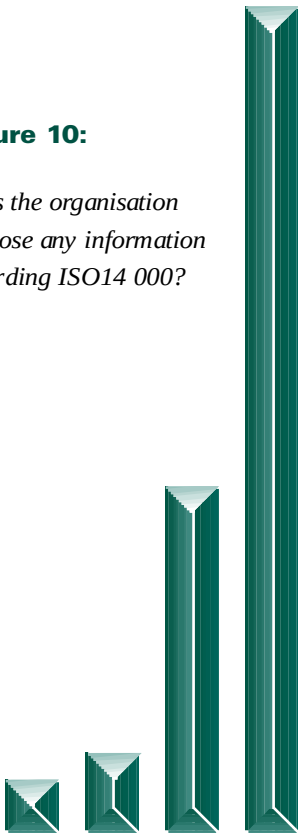


Figure 10:

Does the organisation disclose any information regarding ISO14 000?



Separate environmental reports

An increasing number of South African organisations, following international trends, are publishing environmental information in the form of separate public reports. There were 14 annual environmental reports published in South Africa in 1997. We intend to include a section on separate environmental reports in future editions of this research, whereby these documents will be subjected to a similar level of analysis to the current annual reports in this survey.

International benchmarking

As previously mentioned, the international study conducted by KPMG in 1997 found that 71% of a sample of approximately 900 top companies from 13 countries included environmental information in their 1995 annual reports. Similarly, the UK survey done by KPMG in 1996 found that 77% of the FT Top 100 companies reported on the environment in their 1995 annual reports.

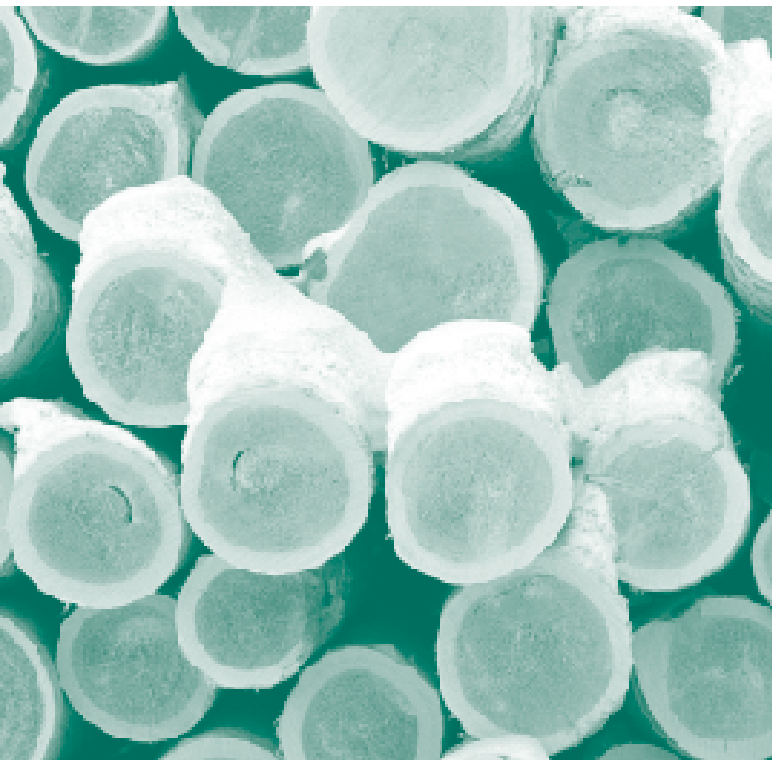
These high levels of environmental reporting can best be compared with the 52% of the top 50 companies in this survey that disclosed any information in their annual report. We have noticed that the trend in environmental reporting in South Africa appears to be approximately 5 years behind a similar trend in the UK. We therefore expect South African environmental reporting by the top 50 companies to increase from its current levels to 70% within the next 5 years.

SA Environmental Reporting Award

Each company's annual report was assessed against the detailed checklist in Annexure B and systematically scored in terms of compliance with the question-statements. The aggregated scores from this analysis declare the winners of the KPMG–University of Pretoria 1998 Award for Environmental Reporting in SA as follows:

- Gold Award: Trans-Natal Coal Corporation Ltd.
- Silver Award: Western Deep Levels Ltd.
- Bronze Award: Ingwe Coal Corporation Ltd.

The top 50 ranking of companies in terms of environmental reporting performance is listed in Annexure A. It is notable that the mining industry is setting the pace for the other sectors in South Africa.



There are no statutory requirements for environmental reporting in South Africa, other than the items required by generally accepted accounting practice. Many international bodies have, however, made recommendations on the environmental information which should be disclosed by corporations, and what accounting treatment it should receive. These bodies include the United Nations, International Federation of Accountants, United States Environmental Protection Agency, American Institute of Certified Public Accountants, Canadian Institute of Chartered Accountants and Institute of Chartered Accountants in England and Wales.

In South Africa, although the recently tabled Environmental Management Policy for South Africa has included “Full Cost Accounting” and “Open Information” as one of its key Principles, the only guidance documents available are those of the South African Institute of Chartered Accountants as previously mentioned. More specifically, these include *Stakeholder Communication in the Annual Report* (1997) and *The Consideration of Environmental Matters in the Audit of Financial Statements* (Exposure Draft 113, August 1997), both of which contain only implied advice on environmental reporting.

Since all the diverse recommendations on environmental information disclosure can be somewhat perplexing, a synthesis of suggested reporting items is included in Table 1 below.

Table 1: Recommended environmental reporting items

- ☐ A descriptive overview of the major environmental risks and impacts of the organisation.
- ☐ The environmental policy of the organisation.
- ☐ Measurable targets in physical units and Rand amounts, where applicable, based on the environmental policy, e.g. on resource use, emissions, waste.
- ☐ Performance relative to environmental targets, legal, industry or international standards and comparative figures over time (current versus previous year/s).
- ☐ Accounting policies for recording liabilities, provisions, contingent liabilities and catastrophe reserves.
- ☐ Environmental costs by category charged to operating expenses during the period (e.g. energy; waste handling, treatment and disposal; legal compliance; packaging; fines; rehabilitation; recycling; etc.).
- ☐ Rand amounts of environmental liabilities, contingent liabilities and reserves established in the current period.
- ☐ Government or other environmental grants received.
- ☐ Likely effect of the environmental policy on future capital investment and earnings.
- ☐ Environmental litigation in which the organisation is currently involved.
- ☐ Independent third party attestation (verification) of all environmental reporting.

SOURCE: Prof. Charl de Villiers, University of Pretoria, 1996.

Conclusions

In the final analysis, environmental reporting is critical—an organisation can only manage effectively what it measures and is effectively measured on what it reports.

The survey indicated that the trend of environmental reporting is continuing to climb steadily among South African businesses. This is significantly influenced by the size and nature of the business concerned, with larger organisations in perceived "high-impact" industry sectors being more likely to report environmental information to their stakeholders.

While South African companies still lag significantly behind their international counterparts, we predict that more than 70% of the top 50 companies in South Africa will disclose environmental information in their annual reports within the next 5 years.

We congratulate the top performers of 1998 and wish all companies good luck for the KPMG–University of Pretoria 1999 Award for Environmental Reporting in SA.



Annexure A

Ranking of the top 50 companies by environmental reporting performance

Rank	Name of organisation	Rank	Name of organisation
1	Trans-Natal Coal Corporation Ltd	26	Anglo American Industrial Corporation Ltd
2	Western Deep Levels Ltd	27	Eskom Ltd
3	Ingwe Coal Corporation Ltd	28	JCI Ltd
4	Samancor Ltd	29	Gencor Ltd
5	East Rand Gold & Uranium Company Ltd	30	Lonrho plc
6	Free State Consolidated Gold Mines Ltd	31	Wankie Colliery Co Ltd
7	Gold Fields Coal Ltd	32	East Rand Proprietary Mines, Ltd
8	Anglo American Coal Corporation Ltd	33	Oryx Gold Holdings Ltd
9	Kloof Gold Mining Company Ltd	34	Griqualand Exploration and Finance Company Ltd
10	AECI Ltd	35	Highveld Steel & Vanadium Corporation Ltd
11	Sappi Ltd	36	Lebowa Platinum Mines Ltd
12	Vaal Reefs Exploration and Mining Co Ltd	37	Northam Platinum Ltd
13	Anglo American Corporation of South Africa Ltd	38	Village Main Reef Gold Mining Company (1934) Ltd
14	Palabora Mining Company Ltd	39	Associated Ore & Metal Corporation Ltd
15	St Helena Gold Mines Ltd	40	Western Areas Gold Mining Co Ltd
16	Elandsrand Gold Mining Company Ltd	41	Duiker Mining Ltd
17	Anglo American Platinum Corporation Ltd	42	Potgietersrus Platinums Ltd
18	ISCOR Ltd	43	The Associated Manganese Mines of South Africa Ltd
19	RMP Properties Ltd	44	Pretoria Portland Cement Company Ltd
20	Alpha Ltd	45	The Randfontein Estates Gold Mining Co Witwatersrand Ltd
21	Beatrix Mines Ltd	46	Kohler Ltd
22	Sasol Ltd	47	Blyvooruitzicht Gold Mining Company Ltd
23	Impala Platinum Holdings Ltd	48	Consolidated Metallurgical Industries Ltd
24	Stilfontein Gold Mining Co Ltd	49	Knights Gold Mining Co Ltd
25	Harmony Gold Mining Co Ltd	50	Polifin Ltd

Note: This ranking is based on the companies as listed or constituted in 1997.

Annexure B

Survey checklist for assessing environmental reporting policy

The annual reports were analysed and scored relative to the following environmental reporting checklist items. The scoring system allocated graded points for the existence and the quality of disclosure for each item.

Mission/policy statement

- 1 Does the corporate mission/policy statement mention a mission/policy regarding the environment?

Objectives

- 2 Are the company's environmental objectives disclosed?
- 3 Does the company disclose any environmental objectives in respect of emission levels, energy consumption, noise levels, waste production, recycling or any others?
- 4 If the environmental objectives are disclosed, do they set (measurable) targets so that the environmental performance achieved can be compared with the objectives?
- 5 Has the company disclosed whether it has achieved its objectives in respect of the environment?

Activities—narrative disclosure

- 6 Is mention made of the environmental impacts and risks of the business?
- 7 If the impacts and risks of the business are disclosed, is the information given on a site by site basis as opposed to a company-wide basis?
- 8 Is mention made of specific projects undertaken?
- 9 Is mention made of any negative aspects of environmental activities?
- 10 If mention is made of compliance with a standard, what standard is mentioned? (*Legal, industry, company or any other.*)
- 11 Does the company disclose any information regarding current or pending investigations or proceedings?
- 12 Is mention made of an environmental audit?
- 13 If an environmental audit is conducted, is it attested independently (externally)?
- 14 If an environmental audit is conducted, is there an indication of how often the audit will be undertaken?
- 15 Is any mention made of external awards received for environmental activities?
- 16 Does the environmental information disclosed encompass the core business activities of the company?

- 17 Does the annual report disclose anything about ISO 14 000?
- 18 Does the annual report disclose whether the company has been certified under ISO 14 000?
- 19 Are the accounting policy notes regarding environmental accounting disclosed?
- 20 If accounting policy notes are disclosed, specify in respect of which item(s) it is done?

Activities—quantitative non-financial disclosure

- 21 Is there any quantitative non-monetary environmental disclosure in the annual report?

Activities—quantitative financial disclosure

- 22 If financial information is provided in respect of environmental expenditure, are details given of operating expenditure and/or capital expenditure?
- 23 If details of operating expenditure are disclosed, which of the following classifications are used? (*Liquid Effluent Treatment; Waste Gas and Air Treatment; Solid Waste Treatment; Analysis Control and Compliance; Remediation; Recycling; Research and Development; or any other.*)
- 24 If details of capital expenditure are disclosed, which of the following classifications are used? (*Liquid Effluent Treatment; Waste Gas and Air Treatment; Solid Waste Treatment; Analysis Control and Compliance; Remediation; Recycling; Research and Development; or any other.*)
- 25 When financial information is disclosed, are comparative figures given?
- 26 Have any transfers been made to a reserve for future environmental expenditure?
- 27 Is any mention made of a contingency in respect of an environmental liability?

Additional items—not scored for assessment

- 28 Does the annual report disclose anything regarding the natural environment?
- 29 Does the annual report disclose whether there is an Executive Director entrusted with social/environmental responsibility?
- 30 Does the annual report disclose whether there is a member of senior management entrusted with social/environmental responsibility?

Annexure C

The Social Accounting Unit of the Department of Accounting of the University of Pretoria

Professor Quintus Vorster, who is currently the head of the Department of Accounting at the University of Pretoria, created the Social Accounting Unit in 1993. Social Accounting was regarded as an important growth area in Accounting, which needed tracking to highlight its emergence as a vital part of the legitimisation of organisations in a changing social environment.

The goals of the unit are to:

- track changes in social reporting over time;
- track changes in stakeholder perceptions of social reporting;
- develop and highlight new methods of social accounting;
- raise general awareness of social issues in business; and
- create, develop and maintain a research database that facilitates continued research outputs and confirms the position of the Department as the leader in this important research area.

The exceptional research output from the Department in this field has assisted in it becoming the leader in terms of total research output by South African university accounting departments.

Members of the business community often consult the Unit and papers are presented annually at various local and international conferences.

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Annexure D

The Environmental Unit of KPMG

One of the largest global advisory firms in the world, KPMG employs over 73 000 partners and professional staff in more than 130 countries. KPMG in South Africa has built its reputation on being credible auditors and business advisors, and today performs critical services for many blue-chip firms, including 125 companies listed on the Johannesburg Stock Exchange.

An international environmental network

KPMG has environmental practices in 27 countries on 4 continents employing 170 environmental professionals of diverse skills. The experience of all these practices is regularly shared through electronic, telephonic and other means, including an annual International Environmental Network conference.

Services in environmental management

KPMG draws on its organisational and specialised professional strengths to offer a wide range of environmental management services, including:



Consulting: assisting with the design and implementation of organisational systems for environmental management (ISO 14 001), environmental accounting and environmental reporting.

Assurance: providing independent third party reviews, audits or verifications of environmental management systems, environmental impact assessments and environmental reports.

Investigation: conducting strategic or operational environmental reviews, environmental risk or liability assessments, and environmental due diligence investigations.

Training: delivering generic or tailored in-house training in environmental management systems, environmental auditing, environmental accounting, and environmental (stakeholder) performance reporting.

The Environmental Unit in South Africa

KPMG's Environmental Unit in South Africa has offered environmental services in line with the KPMG International Environmental Network since 1991. The consulting professionals in Cape Town and Johannesburg combine qualifications and experience in a broad range of health, safety and environmental management applications, including environmental management systems (ISO 14 001), assessments, auditing, accounting, reporting, economics and training. Clients include many top South African and international companies. The Unit is regularly called to address conferences and publish articles on tools for more effective environmental management.

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