

## **KfW Reporting Requirements**

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## 1. General

In projects financed by KfW the Borrower/Recipient/Project Executing Agency (PEA) commits to provide substantial reporting to KfW. This document, the "KfW Reporting Requirements", represents a collection of particular reporting requirements stated in various guidelines and documents of KfW. To such an extent the "KfW Reporting Requirements" are a standard Annex to the Separate Agreement to Financing Agreements (Loan or Grant Agreements) and to the Terms of Reference (ToR) for Consultancy Services.

The "Reporting Requirements" are the general and basic Reporting Requirements of KfW towards the Borrower/Recipient/PEA. The reports shall be countersigned by the Implementation Consultant, if applicable. In case another party (e.g. Implementation Consultant) is charged to write the necessary reports, any report not drafted by the Borrower/Recipient/PEA itself but delegated to another party, shall be commented on or approved by countersigning of the Borrower/Recipient.

It is the purpose of this attachment to give guidance for any type of reporting towards KfW, so it should be tailored to any particular project and type of services. It needs to be used as appropriate, i.e. the chapters are to be utilised to the extent to which they may be applicable. This document is a recommendation on what to include and how to structure reports. It consists of a standard table of content, with essential aspects per chapter, a list of possible annexes and examples for graphical illustrations. More specific requirements of the following types of reports are covered in particular sections:

- Application/ Offer Opening and Evaluation Report;
- Inception Report;
- Project Planning Report;
- Progress Report;
- Incident Report

This document's structure and main contents and items shall remain unchanged. If the requirements stipulated in this document are deemed insufficient, necessary additional and more detailed requirements and limitations may be specified in the Separate Agreement/ ToR/ ... (as applicable).

## 2. Common Requirements

A Report is to be understood as documented information being distributed to all relevant stakeholders. Its preparation shall follow basic documentation quality as stated in ISO 9001 Clause 7.5 Documented Information. All reports shall be prepared in a highly professional manner, in terms of content, comprehension, conciseness and format.

Reports shall contain at least a cover sheet, a table of content, a list of abbreviations and an executive summary.

A cover sheet shall contain key information and data as applicable:

- Client/ Partner and Financier (name, contact person);
- Project Title;
- Project No./ BMZ No.;
- Consultant (name, contact person);
- Contractor/ Supplier/ Subcontractor (name, contact person);
- Reporting title, report number and reporting period;
- Main contractual dates (date of Contract Agreement, start of construction works, completion date, [if applicable]);

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- Time elapsed/ remaining;
- Header/ Footer;
- Revision Index, date of issuance, prepared/ approved by.

All subsequent pages including any annexes shall be provided with header and footer containing the following minimum information:

- Legal owner;
- Document reference;
- Revision index;
- Page number;
- Number of pages.

A report shall be laid out and formatted in a neat and uniform manner. Readability is of utmost importance.

- Reports shall generally be formatted onto DIN A4 size portrait format. If the Client's country commonly uses other portrait paper formats (e.g., US Legal), those formats may be used;
- Illustrations and Annexes may use DIN A4 or DIN A3 size portrait and landscape formats;
- Any colours used for formatting shall give sufficient contrast for monochrome printing, main text shall be in deep black colour;
- The text shall have left-and-right justification together with hyphenation;
- Text font size should be 11-12 points. For foot-/end notes, headers and footers, 9 point font size may suffice;
- Character spacing other than Normal should be avoided;
- Left and right page borders should not be less than 2.5 cm on each side. With the amount of data to be put into headers and footers, 3 cm are advisable for the top and bottom borders;
- Line spacing shall generally be 1.15 lines. Paragraphs shall be visibly separated by adequate spacing;
- Common typefaces shall be used to ensure readability across platforms; alternatively all fonts used in the document shall be embedded.

Submission of reports shall be done preferably in MS-Word format for easier annotation; submission in pdf-format shall have enabled text capture functionality.

### **3. Application/ Offer Opening and Evaluation Report**

The minimum requirements of the content and structure of the Application/ Offer Opening and Evaluation Reports are defined in Appendix 6 of the Procurement Guidelines "Guidelines for the Procurement of Consulting Services, Works, Plant, Goods and Non-Consulting Services in Financial Cooperation with Partner Countries". These are described in more detail below.

The PEA (supported by Consultant/ Tender Agent) shall provide KfW with a report of the opening (minutes of Application/ Offer opening) and of the evaluation of Applications (Prequalification evaluation report) and Offers (Proposal/ Bid evaluation report) as defined in the Guidelines.

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These reports contain in general the following information and shall be provided for No-Objection:

### 3.1 Minutes of Application/ Offer Opening

1. Names of persons in charge of Application/ Offer opening (Application/ Offer opening committee);
2. Names of other participants (e.g. representatives of Applicants/ Bidders);
3. Date, time and venue of Offer opening;
4. Statement on the status of the envelopes:
  - Timely or delayed delivery;
  - Number of Application/ Offer originals/ copies;
  - Envelope(s) sealed properly;
5. Short description of opening procedure:
  - Which envelope has been opened? Outer/ inner envelope? Envelope containing qualification documents, Technical Offer and/ or Financial Offer?;
  - Which envelopes remaining closed?;
  - For Financial Offer opening: price as per price sheet to be stated;
6. Date of preparation of the report and signature of all members of the Application/ Offer opening committee.

For paperless e-procurement Tender Processes equivalent evidence of Offer opening needs to be provided.

### 3.2 Prequalification and Offer Evaluation Reports

On completion of the Application/ Offer evaluation KfW shall be furnished with a detailed report on the evaluation and comparison of the Applications/ Offers. This shall include substantiated recommendation for the invitation of prequalified Applicants (Request for Proposal/ Instruction to Bidders [RfP/ ITB]) or Award of Contract. If appropriate this must be coordinated with the respective government agencies of the Partner Country who may be involved.

#### 3.2.1 Table of Contents

The general table of contents of evaluation reports looks as follows:

Chapters to be included in the report	
	Cover Page
1.	Introduction
2.	Results of Preliminary Evaluation
3.	Application/ Offer Evaluation Process
4.	Conclusion
	Annexes

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### 3.2.2 Sample of Content

Disclaimer: The list of issues to be presented in the reporting sections mentioned below is to be read as a minimum requirement and shall be adapted according to the needs of the Project and the recipients of the report.

#### Cover Page: Key Data

- Content as indicated above under Common Requirements.

#### 1. Introduction

- Short information on project and Contract content;
- Tender Procedure (e.g. International- National Competitive Bidding [ICB, NCB]), Single- or Two-Stage Selection, One- or Two-Envelope Submission undertaken;
- What/ which stage/ envelope is being evaluated in the present report (e.g. Prequalification evaluation, technical Offer evaluation, financial Offer evaluation, combined evaluation);
- Names of persons in charge of Application/ Offer evaluation (members of Application/ Offer evaluation committee);
- Start and end of Application/ Offer submission period, including any extensions thereof with reasoning and proof of its publication;
- Date and medium of publication of tender notice and in the case of Two-Stage Selection PQ-result notice, or when and how took place the invitation to interested/ preselected Persons (evidence of publication to be attached as annex to the report in the case of an ICB and an NCB);
- In the case of a pre-bid meeting: date, time and venue; participants and minutes of discussion (minutes of meeting to be attached as annex to the report);
- Clarifications/ addenda to Tender Documents during the Application/ Offer submission period (any clarifications with Applicants/ Bidders during the Application/ Offer submission period and during the evaluation phase to be attached as annex to the report).

#### 2. Results of Preliminary Examination

- Names of all Applicants/ Bidders (minutes of Application/ Offer opening to be attached as annex to the report);
- If the Application/ Offer fails preliminary acceptance, the reasons must be clearly explained and comprehensible (since rejection at this stage puts the Application/ Offer out of any further considerations, it has to be ensured that the decision to be rejected is justifiable);
- Applications/ Offers which have been considered for further evaluation.

#### 3. Application/ Offer Evaluation Process

- Basis for evaluation (e.g. KfW's Guidelines, Tender Documents, Public Procurement Regulations);
- Results of evaluation (usually a summary is provided in the report and details are provided as annex to the report)
  - Pass/ fail criteria: have they been met or not?;
  - Scoring criteria: every score needs to be justified in accordance with the evaluation criteria and matrix.

#### 4. Conclusion

- List of Applicants proposed to be invited to submit an Offer (Prequalification evaluation report), or which Bidders have submitted a technically responsive Offer and can be considered for financial evaluation (technical Offer Evaluation Report), or which Bidders have submitted a responsive financial offer (financial Offer Evaluation Report);

- List of identified errors, omissions, deficiencies or other subject matter for each Offer substantially compliant with the requirements of the RfP/ ITB and which will be subject to clarifications before Award of Contract;
- Which Applicants/ Bidders are rejected and for what reason;
- Final ranking (final/ financial Offer Evaluation Report), which Offer is first ranked/ has the lowest evaluated price and thus is proposed for Award of Contract;
- Issues (technical and financial) to be handled during Pre-Award Discussion;
- Signature of all members of the Application/ Offer evaluation committee.

In order to assess the provided reports KfW reserves the right to ask the PEA for further documents, e.g. complete Offers or extracts thereof.

#### 4. Inception Report

The inception report is to be prepared by the Consultant to document the activities of the Consultant during the inception phase of a project, but it also shall give a preview how the project is intended to be managed and executed. The inception report shall include:

- A detailed Work Plan for the implementation of the project;
- An outline of Section 1 of a Project Planning and Design Report (PPR, see below), if applicable;
- Suggestions for changes that would enhance and improve performance of the system and/ or project;
- Project schedule and detailed cost estimates;
- Identification of additional required studies if necessary;
- Condition assessment of existing equipment/ facilities;
- Outline specifications for all plant and equipment for PEA review/ approval.

#### 5. Project Planning Report

A project planning report shall be a continuation of the inception report. Therein, the concept and the technical solutions shall be described in all necessary details to allow preparation of Tender Documents in the next step of a project. The project planning report shall include as a minimum:

- A validation of the project concept, including measures to improve the performance of the system and/ or project;
- Detailed project schedules and cost estimates, which shall include post-commissioning maintenance requirements, if any;
- Proposals for additional studies, if necessary;
- An assessment of the existing equipment;
- An outline of the specifications for all new and replacement equipment, including post-commissioning maintenance requirements, if any;
- Review of PEA's overall Procurement Plan, Environmental and Social Commitment Plan (if applicable), showing the structure of Project Contracts/ Lots, budget lines, ESHS classifications for the different lots (according to the standards bidding documents), ...;
- Review of the timeline of the Environmental and Social Commitment Plan -ESCP (if applicable).

## 6. Progress Report

Progress Reports are prepared to document the implementation of a project during a certain period. Generally the reports shall be submitted quarterly – depending on the type of project additional monthly and/or (bi-) annual submissions are possible if stipulated in the respective ToR - from the date of contract effectiveness until the completion of the consulting services.

The Progress Report for the final reporting period shall be replaced by a Project Completion Report. Nonetheless, it is important that all content required for a shorter-period progress report is included in a longer-period progress report, as these reports may have different focus.

A progress report shall override the respective progress reports of the shorter reporting period (e.g. quarterly report replaces monthly reports of that period).

The frequency of reporting should be adapted to the needs of the partners and co-financing institutions, but generally quarterly reports would be sufficient during Project implementation. Thus, not all of the reports presented in the table below eventually will be required. The requirements for reporting should also be in line with the stipulations of the Separate Agreement defining the information needs of KfW.

If not determined otherwise in the ToR, the main text of monthly reports should be limited to 1-2 pages, of quarterly reports to maximum 20 pages and annual reports to maximum 50 pages. Additional and more detailed information is to be presented in annexes. The main text should not be a copy and paste of the previous report with some amendments, but a concise report of the key information required.

## 6.1 Table of Contents

The table of contents of Progress Reports shall include the items listed in the chapters below. Not all items might be applicable, depending on the type of Consulting Services and ToR:

Chapters to be included in report	Monthly*	Quarterly	Annual	Feasibility	Implementation
Cover Page		x	x	x	x
1. Executive Summary		x	x	x	x
2. Project Background		x	x	x	x
3. Sector Environment/ Borrower/ PEA			x		x
4. Consultant's Activities, Staffing and Time Schedule	x	x	x	x	x
5. Progress of Services and Works		x	x		x
6. Financial Information	x	x	x	x	x
7. Quality Management		x	x		x
8. ESHS Performance	x	x	x		x
9. Deviations from Project Concept and Contracts	x	x	x	x	x
10. Risk Assessment and prospect of Achieving the Overall Project Goals		x	x	x	x
11. Monitoring of Achievements and Impacts			x		x
12. Outlook/ Recommendations	x	x	x	x	x
Specific requirements to be reported by PEA to KfW, e.g. financial status, capacity development, etc.				x	x

\* If applicable the specific template of a monthly progress report is presented at the end of the document.

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## 6.2 Sample of Content

**Disclaimer:** The list of issues to be presented in the below-mentioned reporting sections is to be read as a general guidance, in no way concluding and shall be adapted according to the needs of the respective Project and the recipients of the reports.

### Cover Sheet: Key Data

- Content as indicated above under Common Requirements.

#### 1. Executive Summary:

to be written in an easily understandable and non-technical language, understandable also to non-experts

- Max. 2-3 pages;
- Status of design/ planning and (if applicable) construction progress;
- Contract Value and disbursement status/ cash-flow level (in %);
- Listing of important project milestones, compliance with time schedules and planned completion date, state of estimated costs/ current costs and expected costs at completion;
- Major changes to project concept or main components;
- Specific problems/ highlights.

#### 2. Project background

to be the only copy and paste chapter for all time quick project reference with a short description of:

- Objectives of the Project;
- Main measures;
- Construction site description with e.g. map, coordinates, general layout plan, ... (if applicable);
- Target group;
- Involved parties (Financing institute(s), PEA, Consultant, Contractor(s), Main Subcontractor(s), ...) with
  - contact person;
  - organization chart;
- Short description on the institutional set up of the environmental, social, occupational health and safety organisation.

Any reported items of earlier reports should be shifted/ stated here to form a project history.

#### 3. Sector Environment/ Borrower/ Recipient/ PEA

- Information on developments/ changes of the general economic and sector conditions which are relevant for the successful implementation of the Project;
- E.g. changes in regulations of the sector; changes in the national sector strategy, e.g. planning of high voltage transmission lines and construction of power plants; development of prices and tariff reforms; further data depending on the individual case: sector-specific or project-type related data (e.g. regional population development, market share, development of world market price), etc.;
- Assessment of PEA's capability to implement and operate the project. Touch upon financial and organisational aspects (liquidity, outstanding accounts, losses, production costs, new fields of operation).

#### 4. Consultant's Activities, Staffing and Time Schedule

- Staffing, on-site/ back-office staffing, reporting of man months in actual period & next period, comparison of actual with target figures, remaining man-months;
- Main activities (e.g. of construction supervision, performed services);

- Target/ actual comparison of activities;
- Time Schedule;
- Preparation and approval of documents, together with a listing of concerned documents including submission and approval dates;
- Listing of meetings prepared (with project executing agency, construction meetings) and brief narration of content;
- Table of letter correspondence concerning time, cost and ESHS issues;
- Report on audits performed.

**5. Progress of Services and/ or Construction Works (per lot/ component)**

To be presented per services/ lot/ component. In case of Joint Ventures (JV) and in case of Sub-contractors items are applicable to any related party

- Contractual Information (e.g. Consultants Services, list of Contractor(s) and Subcontractors incl. brief description of each Contractor's tasks, contract volume and results, appendices);
- Consultant's/ Contractor's Resources (Staff and Equipment);
- Progress update on rendering of services and/ or supply of goods as applicable:
  - Goods:
    - type and volume, delivery times, guarantees given, final inspection by manufacturer, acceptance;
  - Transports:
    - type and volume; duration; insurance; storage on construction site;
  - Construction work:
    - type and volume, machinery used, manpower employed; acceptance of construction work;
  - Installation work:
    - type and volume, machinery used, manpower employed, personnel of suppliers;
  - Staff instruction:
    - type and scope, number, qualification of operating staff, advanced training at the equipment supplier's;
  - Commissioning:
    - final acceptance, test runs, operating results; rectifications. Guarantee events (type and scope, consequences);
  - Other activities:
    - preliminary studies, awarding, type and scope, deadlines, personnel, material, external training, acceptance.
- Progress of Works/ Time Schedule (give details to above-listed items wherever applicable)
  - Comparison of contractual schedule and actual performance dates (start of construction, date of completion) (visualized in a tableau);
  - Information on the stage of completion for the main services/ components of the project;
  - Percentage progress of the works compared with the latest approved program schedule, together with a description and percentage estimate of the work programmed for the following periods;
  - Reasons for deviations/ delays, assessment of impact of deviations on time of commissioning and/ or financial planning and project completion;
  - Updated time schedule, including expected completion date by component;
  - Description of risks to meet the planned/ updated time schedule;
  - Claim management:
    - pending/ settled/ potential claims by the contractor.

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## 6. Financial Information

- Cash Flow:
  - State of disbursements by the end of the reporting period per service/ contract;
  - Table with the billing report, summarizing:
    - Invoices from all services/ contracts (identification number, date, amount, currency, payment status);
    - Total amount of each contract including amendments (if applicable);
    - Remainder of each contract (incl. amendments, including the difference between the total amount of the contracts and the sum of all invoices being paid, per currency [if applicable]).
- Table with overall state of disbursements of total project volume by the end of the reporting period;
- Table with forecast of disbursements for the next reporting period(s), with estimated time and amount of disbursement requests, as well as a preview of the payment schedule until the end of the project;
- In case of Disposition Fund: Table with total volume, remaining funds, state of disbursements, required funds for the next reporting period;
- In case of Interest Differential Funds: report on accrued amount and usage;
- Report on any circumstances jeopardizing the full financing of the project throughout its duration resp. maximum budget available;
- Status of Advance Payment and Performance Guarantees.

## 7. Quality Management (as applicable)

- Description of (services/ construction) quality issues during reporting period including all details and measures taken, Consultant's assessment and recommendation;
- Status of other open quality issues;
- Recommendation for improving overall construction quality.

## 8. ESHS Performance

- Short description of compliance with:
  - i. the Environmental and Social Commitment Plan (ESCP) *[if applicable]*;
  - ii. local and international occupational health and safety standards and ILO core Conventions were met;
  - iii. whether environmental and social management plans (and relevant sub-plans) were adhered to during construction and which additional measures were taken where necessary.

Describe requirements, incl. any changes or difficulties and corrective actions the Borrower/ Recipient/ PEA may have taken; in case corrective actions were identified for the previous reporting period, report on implementation progress/ completion status.

- Status of and compliance with relevant permits;
- Description of any required changes in ESHS measures/monitoring due to changes in project design/implementation;
- Detailed reporting on ESHS Performance during
  - Construction (Contractors incl. contractual and daily wage labourers) and;
  - Ongoing/ extended Operation and Maintenance.

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Each of these subsections shall contain the following information below, commensurate with the environmental and social risks:

- i. Human Resources Management status, tables with project staff and Contractors, other contractual labourers, ESHS responsible(s) (month, number of employees, number of H&S Staff) (tables to be presented in the Annex);
- ii. Table with training and qualification

Trainings (examples, please adapt accordingly)	No. of employees	Hours
Induction Training		
Environmental trainings		
Waste Management		
Spillage contingency		
etc.		
OH&S		
1st aid training		
scaffolding		
crane operation		
welding		
etc.		

- iii. Key indicator figures, statistics and summaries
  - Number of inspections carried out per day/ week/ month;
  - Number of near misses;
  - First aid;
  - Incidents with up to 3 days of absences;
  - Incidents with more than 3 days of absence;
  - Fatalities;
  - Work hours lost;
  - Accident frequency rate.

Present the main reasons for the accidents (e.g. falling from height, struck by objects, contact with machinery, electrical accidents, no PPE, etc.) and provide a table containing the main categories of accidents and the no. of people. Describe the corrective actions which have been taken for severe accidents. Incident reports of the accidents shall be stated and enclosed in the Annex (see separate section of this document);

- iv. Documented grievances (workforce, project affected persons) and conflict resolution activities;
- v. Report on stakeholder engagement activities;
- vi. Report on Corporate Social Responsibility (CSR)/ Community Development Activities (provide a brief summary of activities, as applicable).

**9. Deviations from Project Concept and Services/ Contracts**

Consequences have to be considered on project schedule and project costs

- Description and reasons for major deviations from original project concept during appraisal;
- Description and reasons for major deviations from planned man-months/ quantity structure of the main components;
- Recommendations and reasoning for future changes/ modifications and deviations from the project concept;
- Claim/ Cost variation management: pending/ settled/ potential claims by the contractor.

**10. Risk Assessment and Prospect of Achieving the Overall Project Goals**

- Analysis of (potential) risks;

- Information on progress and status of achieving the financial, schedule and technical project goals and project objectives as well as outputs (as defined in LogFrame (if applicable));
  - Reasons for deviations or current problems (if any);
  - Assessment of consequences for sustainable project success, and measures to be taken/ proposed solutions, information on any developments that might jeopardize the success of the project; if so, proposition of additional activities which should be included into the project;
  - Assessment of the occurrence and the management of risks envisaged at the start of the project;
  - State of solutions of previous problems;
  - Table with Project Indicators and their achievability, as defined in the Separate Agreement.
- 11. Monitoring of Achievements and Impacts**
- Indicator baseline (according to indicators defined in Separate Agreement/ LogFrame) and progress/ achievements;
  - Monitoring of impacts.
- 12. Outlook and Recommendations**
- Outlook for the next reporting period (planned activities and results);
  - Recommendations and need for action to be taken by project participants.

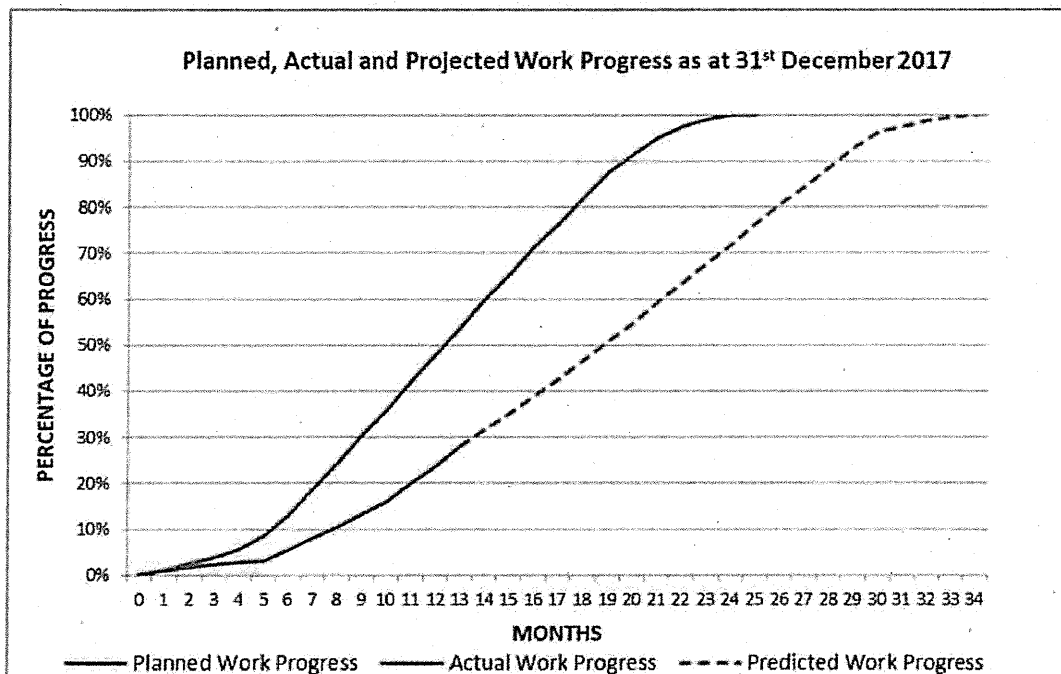
### 6.3 List of Annexes

(Examples, not necessarily required for each kind of report)

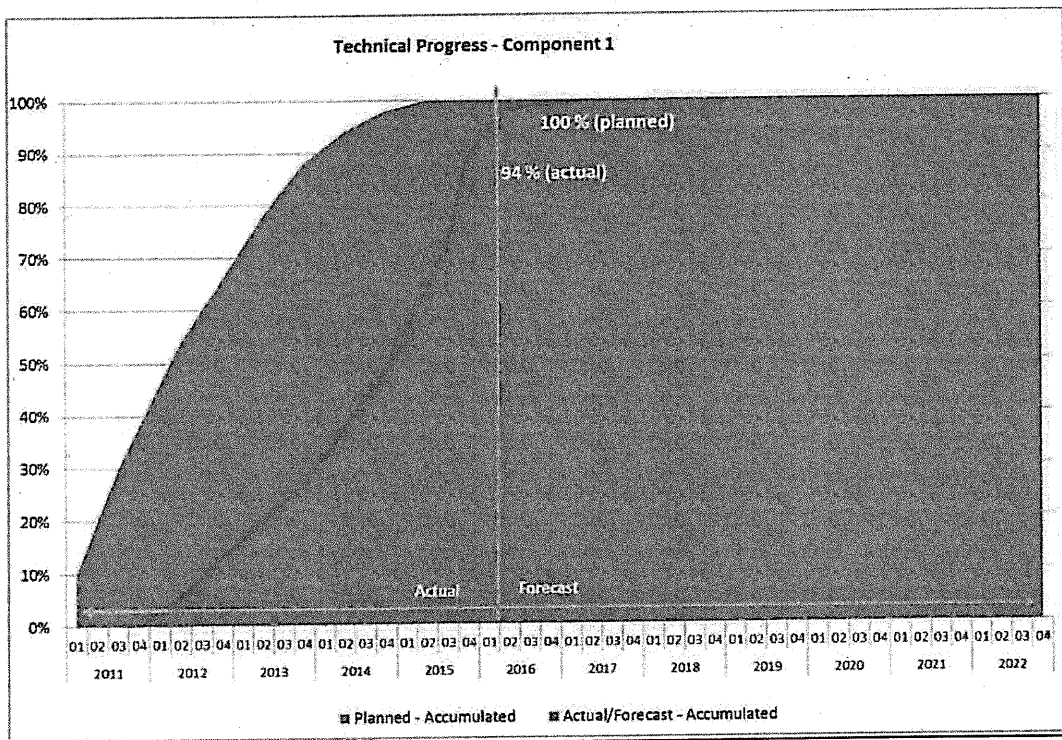
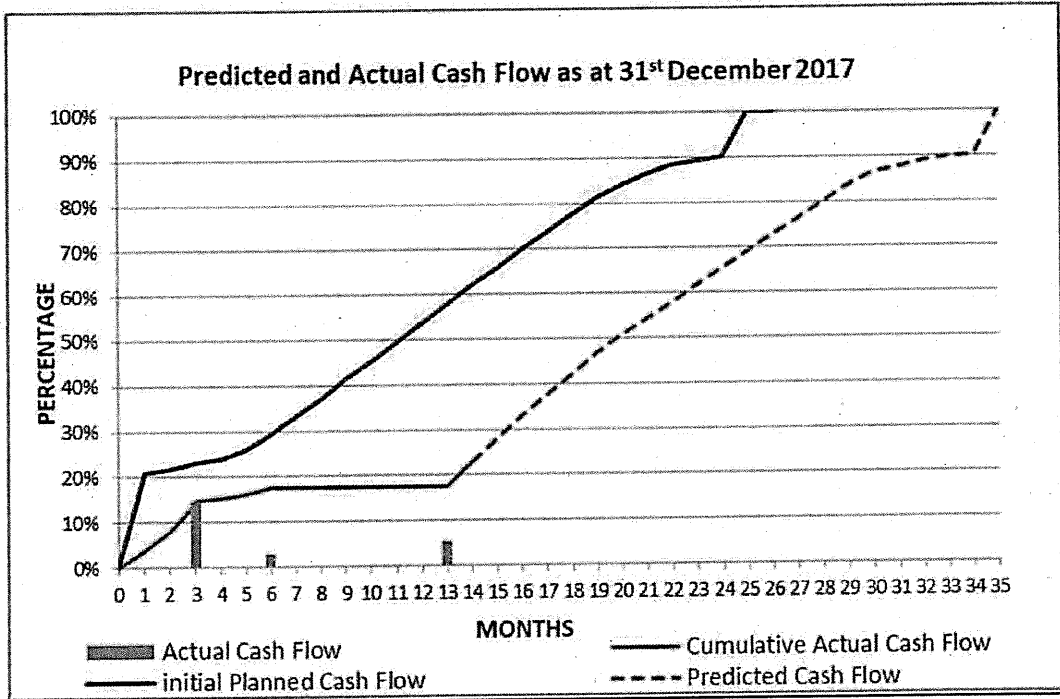
- a) **Tool for financial monitoring**
  - Tool funding;
  - Expenses per term;
  - Financial details;
  - Details of execution;
  - Status of indicators;
  - Timeframe.
- b) **Staffing Schedule**
  - Description for each person/ position;
  - Man-months available of each person/ position;
  - Required man-months by person/ position so far/ up to now;
  - Remaining man-months by person/ position;
  - Visualization of actual operating time compared to planned.
- c) **Time Schedule**
  - For consulting and construction/ delivery;
  - Contractual/ actual.
- d) **Milestone List**
  - For each contractual component;
  - planned/ expected/ actual date of completion;
  - delays.
- e) **Contracts**
  - List of construction and supply contracts;
  - Short description of deliveries and services;
  - Contract volume;
  - Contractual dates: start of works, planned/ actual overall completion.

- f) **Cost Control/ Cash Flow**
  - List of main components/ contracts;
  - Estimated costs;
  - Contract value;
  - Forecasted billing sum (incl. expected addenda);
  - State of disbursement and forecast;
  - Short reason for deviations.
- g) **Disposition Fund**
  - Total funds available;
  - Funds transferred;
  - Sum of disbursements;
  - Expected disbursements and transfer of funds required for next reporting period.
- h) **ESHS instruction and site inspection protocols**
- i) **Minutes of Meeting**
- j) **Important Correspondence**
- k) **Photo Documentation**  
About 10 photos resp. 5 photos per construction site, additionally small incident photos (if applicable).
- l) **Photos of Accident and Incident Reports**
- m) **For annual reports:**  
Detailed documentation of the implementation status of the ESCP/ESMP/ESAP as applicable shall be presented in table format

#### 6.4 Examples for Figures:



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## 6.5 Template for Monthly Report

One or two pages, to be sent by email.

Month/Year

Project Name		Client	
Financing Agreement No.		Financing	
Project Region		Reporting Period	
Consultant			

Personnel in the Field			
Principal Activities	<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>		
Progress of Works			
Funds disbursed (approx.)	Principal Items	Reporting Period €	Total €
ESHS Incidents	a) b)		
Problems Encountered	a) b)		
Suggested Solutions	a) b)		
Status of Previous Problems	a) b)		
Activities Planned	<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>		
Schedule			
Other			

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## 7. Incident Report

### 7.1 General

An Incident Report shall be promptly provided to KfW, but in any case within three working days of the occurrence of any of the events as set out in this Sub-clause.

- i. Details of
  - a) any incident of an environmental or occupational health and safety nature including (without limitation) any explosion, spill or workplace accident which results in death, serious or multiple injuries or material environmental contamination, accidents of members of the public/ local communities, resulting in death or serious or multiple injuries, sexual harassment and -violence involving project workforce);
  - b) or any incident of a social nature including (without limitation) any labour strike or violent labour unrest or dispute with local communities, occurring on or nearby any site, plant, equipment or facility of the Project-Executing Agency which has or is reasonably likely to have a material negative impact on the environment, the health, safety and security situation, or the social and cultural context, together with, in each case, a specification of the nature of the incident or accident and the on-site and off-site effects of such events or;
  - c) or in relation to severe threats to public health and safety, inadequate resettlement compensation, disturbances of natural ecosystems, discriminatory practices in stakeholder consultation and engagement (including the right of indigenous peoples to Free, Prior and Informed Consent), any allegation that require intervention by the police/other law enforcement authorities, such as loss of life, sexual violence or child abuse;
  - d) any actions by the competent authorities/ regulators leading to partial or complete stop of project activities, and;
- ii. Details of any action the Project-Executing Agency proposes to take in order to remedy the effects of these events, and shall keep KfW informed about the progress in respect of such remedial action.

After becoming aware of material complaints and grievances addressed to the Project Executing Agency or significant social grievance or protest, promptly notify KfW of any significant complaints, community or worker-related protest directed to the Project which can potentially have a material adverse effect on the Project or can potentially result in national or international media attention.

A particular guidance for an Immediate Incident Notification is attached (Attachment 1).

### 7.2 Types of Reportable Injury

#### The death of any person

All deaths to workers and non-workers, with the exception of suicides, must be reported if they arise from a work-related accident, including an act of physical violence to a worker.

#### Specified injuries to workers

- Fractures, other than to fingers, thumbs and toes;
- Amputations;
- Any injury likely to lead to permanent loss of sight or reduction in sight;
- Any crush injury to the head or torso causing damage to the brain or internal organs;
- Serious burns (including scalding) which:
  - Covers more than 10% of the body;
  - Causes significant damage to the eyes, respiratory system or other vital organs;

- Any scalping requiring hospital treatment;
- Any loss of consciousness caused by head injury or asphyxia;
- Any other injury arising from working in an enclosed space which:
  - Leads to hypothermia or heat-induced illness;
  - Requires resuscitation or admittance to hospital for more than 24 hours.

Attachment 1: Guidance for Accident and Incident Reporting

Attachment 2: Immediate Incident Notification Template

## Attachment 1: Guidance for Accident and Incident Reporting

### Basic Information

- Date, time, weather/ lighting/ conditions;
- Statement of facts;
- Details of deaths, injuries, damage, immediate losses;
- Details of witnesses;
- Details of whether scene was secured/ photographed;
- Details of any item tested/ sampling/ sent for testing/ removed from scene;
- Details of person leading investigation;
- Time lapse between accident and investigation.

Basic data should be clear, unambiguous, and factual (i.e. free from interpretation). Any gaps in the data should be highlighted and addressed in the investigation.

### Investigation

- Reconstructed timeline of events, with the incident/accident in the mid-point, and linked events streamed either side, with clear identification of individuals/teams/third parties (e.g. contractors) that are linked and therefore require interviewing;
- Robust but sensitive questioning of witnesses and individuals/third parties linked to;
- Clarify facts, assist with timeline reconstruction and advance the investigation. Statements/ notes of interviews to be included.

The investigation must follow the facts, witnesses and linked individuals/third parties and the timeline, and not be constrained by the incident/accident event in isolation. In case publications on the event are available, these should be attached to the report (e.g. press articles, online articles, radio and TV- spots).

### Analysis

- Using basic data, interview outcomes and reconstructed timeline, identification of:
  - Immediate causes;
  - Underlying causes (actions in the past that have allowed or caused undetected unsafe conditions/acts);
  - Root causes (generally organisational/management failings, sometimes not directly/obviously in relation to accident/incident regarding location/time);
  - Identification of absent/inadequate/failed/unused risk identification, management and control measures, reference/gap analysis against relevant national legislation and against the international standards as applicable and agreed upon for the Project.
- Conclusions and summary of root causes and underlying causes for the accident/incident.

Analysis must be sufficiently rigorous to go wherever the investigation has led. Identification of root, underlying and immediate causes must be sufficiently credible and robust to withstand third-party scrutiny.

### Way forward

- For EACH root cause, underlying and immediate cause, a corrective/preventive action is required (these may be numerous and interlinked);
- For EACH action, a named person with sufficient resource to deliver upon it and a clear timeline (action plan) is required. In addition, a named person should have overall responsibility for monitoring/ reporting on progress (with timelines);
- Demonstration, that all actions together will prevent recurrence; evidence that current risk assessments/procedures have been revised to reflect this;
- Details of communications to stakeholders, to include a concise summary of the investigation, including the action plan, and lessons learned;
- Details of ongoing support and assistance to those impacted directly or indirectly by the accident.

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## Attachment 2: Immediate Incident Notification Template

IMMEDIATE INCIDENT NOTIFICATION						
<b>1. Incident Details</b>						
Project Company		Date of Incident				
		Time of Incident				
Location of incident		Type of Incident	Environmental	<input type="checkbox"/>		
			Injury	Workforce	<input type="checkbox"/>	
				Public/Local community	<input type="checkbox"/>	
Social Incident (e.g. violent labour unrest)	<input type="checkbox"/>					

2. WHAT HAPPENED
<i>Brief description of incident</i>

3. INJURED WORKERS						
Employee/ Contractor	Sex	Age	Job Title/ Description	Time with company	Cause	Injury Type (Major/ Fatal)

4. INJURED MEMBERS OF PUBLIC						
Name	Sex	Age	Community	Place of Residence	Cause	Injury Type (Major/ Fatal)

*ll*

5. ENVIRONMENTAL INCIDENT			
Type (Spill/ Gas Release)	Total Loss (Litres /kG)	Cause	Damage

5. WITNESSES TO INCIDENT			
Name	Sex	Place of Residence	Description of Incident

6. OTHER RELEVANT INFORMATION					
Have the authorities been informed?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	What has been done about the Incident?
<i>Please provide further information here</i>					
Media attention?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	
<i>Please provide further information here</i>					
Any effects off-site?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	
<i>Please provide further information here</i>					
Photographs taken? (please include them in this report)	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	
Name of person completing form					
Position					
Contact Details	Phone		Email		

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