REPUBLIC OF LEBANON
MINISTRY OF FINANCE

# Lebanese Republic

# Ministry of Finance

## Project Coordination Unit

## (PCU)

# FISCAL MANAGEMENT PROJECT

# World Bank Funded Project

# (P181155)

# Grievance Mechanism (GM)

## 14 September 2026

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## Abbreviation:

| | |
|---|---|
| CBO | Community Based Organization |
| CSO | Civil Society Organization |
| E&SS | Environmental and Social Specialist |
| EHS | Environment, Health and Safety |
| EIA | Environmental Impact Assessment |
| ESCP | Environmental and Social Commitment Plan |
| ESF | Environmental and Social Framework |
| ESMF | Environmental and Social Management Framework |
| ESHS | Environmental, Social, Health and Safety |
| ESS | Environmental and Social Standard |
| FP | Focal Point |
| GBV | Gender Based Violence |
| GoL | Government of Lebanon |
| GM | Grievance Mechanism |
| IBRD | International Bank for Reconstruction and Development |
| ICT | Information and Communication Technology |
| ISF | Internal Security Forces |
| LAC | Labor Arbitration Council |
| LFF | Lebanon Financing Facility for Reform, Recovery and Reconstruction |
| LMP | Labor Management Procedure |
| MoE | Ministry of Environment |
| MoF | Ministry of Finance |
| NGO | Non-Governmental Organization |
| OHS | Occupational Health and Safety |
| PAD | Project Appraisal Document |
| PCU | Project Coordination Unit |
| PPE | Personal Protective Equipment |
| PV | Photovoltaic |
| SEA | Sexual Exploitation and Abuse |
| SEP | Stakeholder Engagement Plan |
| SH | Sexual Harassment |
| ToR | Terms of References |
| WGM | Workers' Grievance Mechanism |

# Part 1: Background and Framework

## 1. Introduction and Project Context

The Lebanese Republic, through the Ministry of Finance (MoF), is implementing the Lebanon Fiscal Management Project (P181155), financed by the International Bank for Reconstruction and Development (IBRD) of the World Bank and the Lebanon Financing Facility for Reform, Recovery and Reconstruction (LFF). The Project is implemented through a Project Coordination Unit (PCU) established within the Ministry of Finance.

The Project Development Objective is to support the Lebanese Republic in restoring the basic functions required for domestic revenue mobilization and for the accountable allocation and use of public resources. The Project includes interventions aimed at stabilizing domestic revenue administration, restoring fiscal controls, revitalizing oversight and accountability institutions, strengthening public procurement capacity, and supporting Project management and coordination.

Project activities include, among others, technical assistance, institutional and capacity-building support, upgrading and replacement of information and communication technology systems and equipment, minor civil works, procurement of goods and services, training activities, and engagement of consultants, contractors, suppliers, and an independent verification agent. These activities may involve direct workers and contracted workers as defined in the Project Labor Management Procedures.

Following the Project restructuring and Additional Financing, Project activities also include support to the General Directorate of Land Registry and Cadastre (DGGDLRC). The Project GM applies to activities implemented by or involving DGGDLRC, as well as those implemented directly by the MoF. These activities may involve direct and contracted workers, as defined in the Project Labor Management Procedure

The Ministry of Finance is committed to establishing and maintaining an effective **Grievance Mechanism (GM)** to promote transparency, accountability, responsiveness, and meaningful stakeholder engagement throughout Project implementation. The GM provides Project workers, Project-affected parties, beneficiaries, participating public institutions, contractors, consultants, suppliers, civil society organizations, businesses, citizens, and other interested stakeholders with accessible and reliable channels to submit complaints, concerns, inquiries, suggestions, or positive feedback related to Project activities.

The GM is intended to support the early identification and resolution of concerns in a timely, fair, transparent, and non-discriminatory manner. It also supports compliance with the World Bank Environmental and Social Framework (ESF), the applicable Environmental and Social Standards—particularly ESS2 on Labor and Working Conditions and ESS10 on Stakeholder Engagement and Information Disclosure—applicable Lebanese legislation, and the Project's Environmental and Social Commitment Plan (ESCP), Labor Management Procedures (LMP), Stakeholder Engagement Plan (SEP), Occupational Health and Safety Plan, Waste Management Plan, and other applicable Project instruments.

For the purposes of this document, the **Grievance Mechanism** is hereinafter referred to as the **"GM."**

## 2. Purpose, Objectives and outcomes of the GM2.1 Purpose:

The GM aims to provide individuals and communities aggrieved by project activities with accessible, timely, effective, and culturally appropriate opportunities to raise their complaints, concerns, or positive impressions about the project. It also aims to identify, propose, and implement fair and appropriate solutions in response to the complaints and concerns raised.

### 2.2 The specific objectives are to:

- Establish a transparent and accessible system for receiving, registering, assessing, and resolving grievances in a timely and consistent manner.
- Ensure that all Project workers and stakeholders have equal opportunity to submit complaints, concerns, inquiries, suggestions, or positive feedback without fear of retaliation.
- Promote fair, impartial, and transparent grievance resolution through clearly defined procedures, responsibilities, and response timeframes.
- Facilitate early identification and resolution of issues before they escalate into disputes or adversely affect Project implementation.
- Ensure compliance with the World Bank Environmental and Social Framework (ESF), applicable Environmental and Social Standards (ESSs), national legislation, and Project environmental and social instruments.
- Strengthen communication, stakeholder engagement, and accountability throughout the Project lifecycle.
- Support continuous improvement by identifying recurring issues and integrating lessons learned into Project implementation.
- Minimize implementation delays, legal disputes, reputational risks, and unnecessary litigation through effective grievance management.

### 2.3: The outcomes of the Grievance Mechanism:

- ***Promote Transparency and Accountability***: Ensure all complaints from direct and Project affected groups are received, acknowledged, documented, and addressed in a timely and transparent manner.
- ***Prevent and Resolve Disputes Early***: Offer accessible, culturally appropriate, and confidential channels for expressing concerns to prevent the escalation of conflicts.
- ***Ensure Compliance***: Adhere to World Bank Environmental and Social Standards (ESSs) and national regulations.
- ***Minimize Risk***: Reduce the risk of project delays, legal disputes, and reputational harm.
- ***Facilitate Continuous Improvement***: Incorporate feedback loops and adaptive management practices to strengthen compliance and enhance responsiveness.
- ***Reduce Unresolved Grievances and Project Risks:*** Reduce the likelihood of unresolved grievances, implementation delays, and reputational risks.

## 3. Legal and Policy Framework

***This GM*** has been developed in alignment with the ESF of the World Bank, applicable Lebanese legislation, and the environmental and social instruments prepared for the Lebanon Fiscal Management Project.

## 3.1. Alignment with World Bank Environmental and Social Standards (ESS)

**3.1.1 ESS1**: Assessment and Management of Environmental and Social Risks and Impacts: Manages grievances related to environmental and social impacts, adopting a mitigation hierarchy approach to avoid, minimize, mitigate, and compensate for risks. This includes measures to reduce the scale, intensity, or duration of unavoidable impacts (e.g., dust suppression, noise reduction, improvement of work conditions (lighting, ventilation, and hygiene facilities), prevention of forced and child labor, awareness-raising and codes of conduct to prevent gender-based violence and sexual exploitation, abuse, and harassment (GBV/SEA-SH), and wide dissemination of the grievance mechanism to reach all stakeholders).

**3.1.2 ESS2**: **Labor and Working Conditions**: Establishes a grievance mechanism for all project workers (direct, contracted, and community workers) to address Occupational Health and Safety (OHS), unpaid wages, contract violations, discrimination, labor rights issues, and SEA/SH. It ensures workers' ability to lodge complaints in a safe, non-retaliatory environment.

**3.1.3 ESS3**: **Resource Efficiency and Pollution Prevention**: Supports the management and resolution of grievances related to resource efficiency, pollution prevention, waste generation, and the environmentally sound management of Project-generated waste. This includes concerns associated with the handling, temporary storage, transportation, reuse, recycling, and disposal of electronic waste (e-waste) resulting from the replacement of obsolete ICT equipment, as well as construction waste and hazardous materials generated during minor civil works and installation activities, where applicable.

**3.1.4 ESS4**: **Community Health and Safety**: Manages grievances related to the health, safety, and security risks and impacts on project-affected communities, with particular attention to vulnerable people.

**3.1.7 ESS10**: **Stakeholder Engagement and Information Disclosure**: Requires an accessible, inclusive, and culturally appropriate GM for all project-affected people, ensuring inclusive consultation, transparent communication, and accessible grievance channels.

***SEA/SH Good Practice Note (2020***): The GM adheres to World Bank guidelines on handling Sexual Exploitation and Abuse and Sexual Harassment (SEA/SH) through a survivor-centered approach that emphasizes confidentiality, safety, respect, non-discrimination, informed consent, and timely referral to appropriate service providers. Dedicated reporting channels and trained focal points shall be maintained for handling SEA/SH-related grievances in accordance with the Project's Labour Management Procedures (LMP) and Environmental and Social Commitment Plan (ESCP).

## 3.2. Alignment with Lebanese National Laws

**3.2.1 Law No. 205 (December 2020):** A landmark legislation that criminalizes sexual harassment and focuses on the rehabilitation of victims. It defines harassment as unwanted, recurring behavior with sexual connotations, including verbal, physical, or electronic actions. The law provides for penalties, including prison sentences and fines, with punishments for supervisors and incidents involving minors.

**3.2.2 Decree No. 8633 (2012) on EIA**: Provides complementary bases for ensuring environmental integrity.

**3.2.3 Law No. 444 (July 2002)** on Environmental Protection: Recognizes the right of citizens to a healthy environment, promotes public participation and the right to access environmental information, and supports mechanisms for preventing and resolving environmental conflicts.

**3.2.4 Decree No. 8735 (1974)**: Establishes rules for waste disposal, sewage control, and municipal responsibilities to safeguard public health and preserve urban cleanliness.

**3.2.5 Labor Code of Lebanon** (**1946 and amendments**): Guarantees the right of workers to safe and fair working conditions, prohibits discrimination and harassment in the workplace, and recognizes workers' rights to raise grievances and be protected from retaliation.

**3.2.6 Law No. 28 (2017) on Access to Information:** Promotes transparency and accountability by granting citizens the right to access information held by public authorities. The law supports the Project's principles of stakeholder engagement, information disclosure, and transparent grievance management.

## 3.3. Alignment with Project-Specific Instruments

**3.3.1 Environmental and Social Commitment Plan (ESCP, June 2026):** Commits the Ministry of Finance (MoF) to establish, maintain, and operate an effective G) for Project workers and stakeholders throughout Project implementation. The ESCP requires the Project Coordination Unit (PCU) to ensure timely grievance management, monitor environmental and social performance, maintain grievance records, and report significant environmental and social incidents to the World Bank in accordance with the ESF. To support the effective implementation of the GM, the MoF has appointed an Environmental and Social Specialist within the PCU to oversee the operation of the GM, coordinate grievance management activities, monitor grievance resolution, and ensure that SEA/SH-related grievances are managed in accordance with survivor-centered principles and the Project's environmental and social commitments.

**3.3.2 Labor Management Procedures (LMP, September 2024)**: Defines the grievance procedures applicable to direct workers and contracted workers in accordance with ESS2. The LMP establishes procedures for addressing grievances related to labour and working conditions, occupational health and safety (OHS), wages, working hours, contracts, discrimination, harassment, child and forced labour, and Sexual Exploitation and Abuse and Sexual Harassment (SEA/SH). Contractors are required to comply with the LMP and ESS2 requirements, implement appropriate occupational health and safety measures, establish a workers' GM, and report incidents, accidents, and grievances to the PCU.

**3.3.3 Stakeholder Engagement Plan (SEP, September 2024):** Establishes the framework for stakeholder engagement, information disclosure, public consultation, and grievance management throughout Project implementation. The SEP promotes accessible, transparent, inclusive, and culturally appropriate grievance channels for Project-affected parties, beneficiaries, participating institutions, businesses, civil society organizations, and other interested stakeholders. It defines the grievance management process, communication channels, response timeframes, and institutional responsibilities, recognizing the GM as a key mechanism for two-way communication between the Project and its stakeholders.

This strong alignment ensures that the GM is not only compliant but also contextually relevant, enforceable, and responsive to the unique sensitivities of the Lebanon Fiscal Management Project.

# Part 2: GM, Structure and Scope

## 4. Structure of the Grievance Mechanism

The GM for the Lebanon Fiscal Management Project shall be managed by the PCU within the MoF. The Environmental and Social Specialist shall serve as the designated GM Focal Point and shall be responsible for receiving, registering, acknowledging, coordinating, tracking, monitoring, and following up on all grievances submitted under the Project. The E&S Specialist shall ensure that grievances are managed in accordance with the Project's ESCP, LMP, SEP applicable national legislation, and the World Bank ESSs).

The E&S Specialist shall coordinate, as appropriate, with the Project Coordinator, relevant technical specialists, contractors, consultants, DGGDLRC and other participating institutions, and other responsible entities to facilitate the investigation and resolution of grievances within their respective areas of responsibility. The MoF PCU E&S Specialist will retain overall responsibility for the coordination, registration, monitoring, follow-up and reporting of Project-related grievances, including those arising from activities implemented by or involving DGGDLRC.

Grievances requiring specialized technical assessment—including those related to occupational health and safety (OHS), environmental management, waste management, electronic waste (e-waste), community health and safety, or minor civil works—shall be referred to the appropriate technical personnel while maintaining the E&S Specialist as the primary point of contact with the complainant.

The E&S Specialist shall maintain the Project grievance register, monitor grievance trends, prepare periodic grievance reports, ensure implementation of corrective actions, and submit grievance-related information to the Project Coordinator and the World Bank, as required under the Project's environmental and social reporting obligations.

## 4.1. Workers' Grievance Mechanism (ESS2) will cover*:*

**4.1.1. Project Workers**: The Workers' GM applies to all Project workers engaged under the Lebanon Fiscal Management Project, including:

- Ministry of Finance PCU personnel;
- Direct workers;
- Contracted workers;
- Consultants;
- Contractors and subcontractors;
- Any other personnel engaged in Project implementation.

The Workers' GM also covers grievances related to child labor, forced labor, discrimination, harassment, retaliation, and other labor rights issues identified during Project implementation, in accordance with ESS2 and the Project LMP.

## 4.1.2 Types of Grievances Covered

The Workers' GM, established in accordance with World Bank ESS2, provides a confidential, accessible, and transparent mechanism for addressing employment-related grievances throughout Project

implementation. The categories presented below are indicative rather than exhaustive, and workers may submit any grievance related to their employment or working conditions.

The Workers' GM covers, among others, grievances related to:

**a) Occupational Health and Safety (OHS) Concerns**

- Unsafe working conditions or unsafe work practices in offices, storage areas, or Project sites;
- Lack, inadequacy, or improper use of personal protective equipment (PPE), where required;
- Inadequate safety supervision or failure to implement required occupational health and safety measures;
- Unsafe conditions associated with minor civil works, installation of ICT equipment, electrical works, where applicable;
- Poor office ergonomics, inadequate workplace facilities, or other conditions affecting workers' health and well-being;
- Lack of emergency preparedness, fire safety measures, first aid arrangements, or emergency response procedures;
- Exposure to hazardous materials, electronic waste (e-waste), electrical hazards, hazards associated with minor refurbishment, fitting-out and related civil works, or other workplace risks;
- Work-related injuries, accidents, near misses, or occupational illnesses;
- Failure to report, investigate, or address occupational health and safety incidents.

**b) Terms and Conditions of Employment**

- Delayed or unpaid wages, allowances, or other employment-related benefits;
- Incorrect salary payments, overtime compensation, or unauthorized deductions;
- Working hours, rest periods, leave entitlements, and other conditions of employment;
- Employment contracts, job assignments, terms of employment, and contract renewal or termination;
- Recruitment, promotion, performance evaluation, disciplinary actions, or other employment-related decisions;
- Discrimination, harassment, retaliation, or unfair treatment in the workplace;
- Lack of equal employment opportunities or other violations of workers' rights under applicable labor legislation and the Project LMP.

**c) Labor Rights and Working Conditions**

- Freedom from retaliation for raising grievances;
- Equal treatment and non-discrimination;
- Child labor, forced labor, or other prohibited labor practices;
- Access to information, training, and consultation on labor-related matters.

**d) Sexual Exploitation and Abuse / Sexual Harassment (SEA/SH)**

- Grievances related to Sexual Exploitation and Abuse (SEA) and Sexual Harassment (SH) shall be managed through the Project's survivor-centered SEA/SH grievance procedures described in Part 4 of this GM.

### 4.1.3 Confidentiality, Non-Retaliation, and Protection

- All workers have the right to raise grievances in good faith without fear of retaliation, discrimination, intimidation, or any other adverse employment consequence.

- The confidentiality of workers submitting grievances shall be respected throughout the grievance management process. Anonymous grievances may be submitted and will be reviewed to the extent possible based on the information provided.
- Workers may submit grievances through any of the Project's designated grievance channels, including the dedicated Project GM email, telephone, written submissions, grievance boxes (where available), or through an authorized representative.
- Grievances related to occupational health and safety (OHS), labor rights, discrimination, harassment, or other serious workplace concerns shall be addressed promptly and, where necessary, referred to the appropriate Project authorities for immediate action.
- Supervisors, contractors, consultants, or any other Project personnel who retaliate against workers for submitting grievances or participating in grievance investigations shall be subject to appropriate disciplinary measures in accordance with applicable legislation, contractual obligations, and Project procedures.
- Where grievance involves serious misconduct, significant health and safety risks, gross negligence, or an imminent threat to life or safety, the grievance shall be immediately escalated to the **PCU** for urgent review and appropriate corrective action.

### 4.1.4 Training and Awareness:

To ensure effective implementation:

- All project workers shall receive induction training on the Workers' GM, their rights and responsibilities, grievance submission procedures, and applicable Codes of Conduct.
- Workers shall receive regular awareness and refresher sessions on occupational health and safety, labor rights, SEA/SH prevention, and the available grievance channels.
- Visual materials (infographics, posters in Arabic) will be posted at all work locations to explain:
    - Their right to a safe work environment.
    - The procedure to report unsafe conditions.
    - Contact information for the OHS focal point and grievance entry channels.

## 5. Alignment with legal and policy framework

- Lebanese Labor Law sets clear regulations on:
    - Minimum wage (adjusted periodically by the Council of Ministers).
    - Maximum working hours (typically 8/day or 48/week).
    - Overtime compensation (at least 50% above standard rate).
- The Labor Management Procedures (LMP) for this project require:
    - Written contracts and clear terms and conditions of employment for Project workers, as applicable;
    - Adoption and enforcement of Codes of Conduct for Project workers and contractors;
    - Establishment of accessible and confidential grievance mechanisms for Project workers;

- Compliance with OHS requirements and implementation of appropriate preventive measures;
- Monitoring of labor and working conditions, including contractor performance, by the Ministry of Finance PCU; and
- Prompt reporting and management of labor-related incidents, accidents, grievances, and SEA/SH cases in accordance with the Project's environmental and social instruments.

# 6. Preventive measures

To minimize labor-related grievances and promote compliance with applicable legal and Project requirements, the following preventive measures shall be implemented:

- Before commencing Project activities, contractors and consultants shall:
  - Provide workers with written contracts or terms of engagement, as applicable;
  - Adopt and communicate the Project's Code of Conduct to all personnel;
  - Establish and communicate the Workers' Grievance Mechanism and grievance submission procedures;
  - Provide induction training on labor rights, OHS, grievance procedures, and prevention of SEA/SH; and
  - Comply with the requirements of the LMP, applicable OHS requirements, and contractual obligations.
- Throughout Project implementation, the MoF PCU, through the Environmental and Social Specialist and other relevant specialists, as appropriate, shall conduct periodic monitoring to:
  - Verify compliance with the Project LMP, Workers' Code of Conduct, OHS requirements, and contractual obligations;
  - Review labor and working conditions, including employment records, where applicable;
  - Conduct periodic site visits and worker consultations, as appropriate;
  - Verify that workers are aware of and have access to the Workers' GM;
  - Monitor the implementation of corrective actions arising from labor-related grievances, inspections, or incidents; and
  - Identify opportunities for continuous improvement in labor management and worker welfare.

# 7. Discrimination, Sexual Exploitation, abuse and harassment SEA/SH and GBV

The Lebanon Fiscal Management Project adopts a survivor-centered, gender-sensitive, confidential, and non-retaliatory approach to the prevention and management of grievances related to SEA/SH, discrimination, and workplace harassment. These grievances shall be managed in accordance with the World Bank ESF, ESS2, the Project LMP, applicable Lebanese legislation, and international good practice.

Discrimination, harassment, and SEA/SH are prohibited under the Project. All Project workers have the right to report such incidents through safe and confidential grievance channels without fear of retaliation.

a. Target Group:

This grievance category applies to all Project workers, including:

- Direct workers;
- Contracted workers;
- Consultants;
- Contractors and subcontractors;
- Any other personnel engaged in Project implementation.

b. Objectives:

- Ensure that workers can voice concerns or complaints without fear of retaliation.
- Provide a safe and confidential platform for reporting grievances related to employment conditions, OHS, incidents of SEA/SH, and labor rights violations.
- Promote compliance with Lebanese labor law and World Bank ESS2 standards.

c. Operational Features:

- The SEA/SH GM shall be managed by the MoF PCU through the designated Environmental and Social Specialist, who serves as the Project GM Focal Point.
- Workers may submit grievances anonymously or confidentially through any of the established grievance channels, including telephone, dedicated Project Grievance Mechanism email, written submissions, grievance boxes (where available), or in person.
- All grievances shall be recorded in the Project Grievance Register and managed in accordance with the procedures and response timeframes established under this GM.
- Access to SEA/SH-related grievance information shall be strictly limited to authorized personnel on a need-to-know basis to protect the survivor's confidentiality and privacy.
- SEA/SH-related grievances shall be managed using a survivor-centered approach, ensuring confidentiality, informed consent, safety, and timely referral to appropriate support and service providers. Such grievances shall **not** be investigated by the Project unless explicitly requested by the survivor and consistent with established referral protocols.
- Grievance records shall be monitored and periodically reported in an aggregated and anonymized manner to support Project monitoring and reporting while protecting the identity and privacy of complainants.
- Where a complainant is not satisfied with the outcome of the grievance process, the grievance may be escalated through the appeal procedures described in this GM.

## 8. Workers' Grievance Mechanism (GM) Flow

The Workers' Grievance Mechanism (WGM) shall operate independently from the Stakeholder Grievance Mechanism to ensure that employment-related grievances are handled confidentially, fairly, and in accordance with the Project LMP and World Bank ESS2.

**1. Intake**

- Workers can submit grievances through:
  - Suggestion boxes (where available);
  - The MoF PCU Environmental and Social Specialist (GM Focal Point);
  - Contractors' or consultants' designated grievance focal points, where applicable;
  - The dedicated Project GM telephone (+961 1 956 000 ext. 1118), available Monday to Friday during official working hours;
  - The dedicated Project Grievance Mechanism email **fmp_grm@finance.gov.lb**;
  - Written correspondence or other Project grievance channels; and
  - Worker representatives or unions (if applicable).

**2. Receipt & Registration**

- The complaint is recorded immediately in the Project Grievance Register maintained by the PCU. Where applicable, contractors or consultants shall maintain their own grievance logs and periodically submit grievance records and status updates to the PCU.
- Each grievance shall be assigned a unique reference ID.
- Acknowledgment sent to the worker within three (3) working days of registration of the grievance.

**3. Screening & Categorization**

- The Environmental and Social Specialist shall screen and categorize grievances. Where specialized technical expertise is required, the E&S Specialist shall coordinate with the appropriate technical specialist, contractor, consultant, legal adviser, or other responsible entity.
- Grievances are classified as follows:
  - Category A: Administrative or routine employment matters (e.g., payroll, leave, contracts, or benefits).
  - Category B: Labor rights, discrimination, harassment, occupational health and safety, or other employment-related grievances requiring investigation.
  - Category C: Urgent grievances involving serious safety risks, significant misconduct, SEA/SH, or situations requiring immediate intervention.

**4. Investigation**

- Category A grievances (administrative or routine employment matters) shall, where possible, be resolved promptly by the responsible employer, contractor, consultant, or supervisor, with the outcome communicated to the complainant and appropriately documented.
- Category B and Category C grievances shall be coordinated by the Environmental and Social Specialist. The technical investigation shall be undertaken by the appropriate responsible party (e.g., the relevant technical specialist, contractor, consultant, engineer, legal adviser, or other responsible entity), depending on the nature of the grievance. The Environmental and Social Specialist shall remain responsible for coordination, communication with the complainant, tracking of actions, and closure of the grievance.

- Confidentiality shall be maintained throughout the investigation process to protect the complainant and all parties involved.
- Grievances related to SEA/SH shall be managed separately in accordance with the survivor-centered procedures described in Part 4: Special Protocols for SEA/SH of this GM.

**5. Resolution & Response within 20 working days**

- Proposed resolution shared with the worker within twenty (20) working days of grievance registration, unless additional time is justified by the complexity of the case.
- Worker can accept or appeal.
- If accepted → resolution implemented.
- If appealed → the grievance may be submitted through the Project's appeal procedure described in this GM.

**6. Closure**

- Resolution documented in the Project Grievance Register.
- Where applicable, the worker signs the closure form (or notes disagreement).
- Case officially closed or referred through the Project's appeal process or to the appropriate competent authority, where applicable.

**7. Monitoring & Reporting**

The PCU shall periodically monitor the implementation of the Workers' GM, including:

- Number of grievances;
- Resolution timeframes;
- Trends and recurring issues (e.g., recurring labor or occupational health and safety concerns);
- Status of pending and resolved grievances;
- Corrective actions implemented;
- Lessons learned and recommendations.

Periodic summaries shall be included in the Project's environmental and social monitoring reports while maintaining the confidentiality of complainants.

## 8.1. How Anonymous Grievances Are Managed

**1. Intake**

- Anonymous complaints are accepted through channels such as suggestion boxes, hotlines, or digital forms that do not require personal details.
- Each anonymous grievance shall be recorded in the Project Grievance Register maintained by the MoF PCU, assigned a unique reference number, and identified as an "Anonymous Grievance." Where applicable, anonymous grievances received by contractors or consultants shall also be reported to the PCU for inclusion in the Project Grievance Register.

**2. Assessment**

- Anonymous submissions are treated as valid grievances, even without a named complainant.
- They are categorized by type (e.g., environmental, labor, SEA/SH, occupational health and safety, stakeholder-related, or other Project-related matters).
- Severity is assessed based on the content of the complaint, not the identity of the complainant.

**3. Resolution**

- Investigations proceed as they would for any grievance to the extent permitted by the information provided.
- Corrective measures are taken if the issue is substantiated (e.g., addressing unsafe conditions, tackling harassment patterns).
- SEA/SH/GBV cases are handled with extra caution, recognizing that survivors may remain anonymous due to fear of retaliation.

**4. Monitoring & Reporting**

- Anonymous grievances are included in monitoring reports.
- They are reported as "anonymous grievances," with issue details and resolutions, but without personal identifiers.
- Trends are analyzed; repeated anonymous complaints on the same issue may indicate systemic problems.

**5. Closure**

- A case is closed once corrective action is taken and documented.
- Since no complainant is identified, there is no sign-off step.
- Closure shall be confirmed by the Project E&S Specialist following verification that the appropriate corrective actions have been implemented and documented.

**8.2 Key Principles**

- Accessibility: Stakeholders must feel safe to report without fear of retaliation.
- Confidentiality: Even anonymous complaints are protected.
- Equal treatment: Anonymous grievances are investigated with the same seriousness as named ones.
- Learning focus: Anonymous complaints often highlight sensitive issues (e.g., harassment, corruption) that people may fear to report openly.
- Protection against retaliation: Individuals submitting grievances anonymously or otherwise shall not be subject to retaliation, intimidation, discrimination, or any adverse consequences for raising concerns in good faith.

***In summary***: Anonymous grievances shall be accepted, registered, assessed, investigated, and reported in the same manner as other grievances, while ensuring that no personal identifiers are recorded or disclosed. Although complainant feedback and formal sign-off are not possible, anonymous grievances

remain an important mechanism for identifying sensitive issues and systemic concerns that individuals may be reluctant to report openly.

## 9. Stakeholders' Grievance Mechanism (ESS10) will cover:

***1. Project-Affected Parties***: Any individual, group, or community experiencing actual or potential adverse impacts from the project, including beneficiaries, participating public institutions, local communities (where applicable), businesses, civil society organizations, local authorities, vulnerable groups, and other interested stakeholders.

***2. Authorized Representatives***: Representatives, such as NGOs, community leaders, workers' representatives, or legal counsel, can file complaints on behalf of affected people, provided there is written proof of authority.

a. Target Group:

- Project beneficiaries, including individuals and businesses benefiting from Project-supported activities;
- Participating public institutions and government entities;
- Municipalities, where applicable, and community-based organizations (CBOs);
- Environmental NGOs, civil society organizations, and local activists;
- Citizens and other Project-affected persons, where applicable;
- Vulnerable or marginalized populations (e.g., women, youth, elderly, persons with disabilities, and disadvantaged or vulnerable groups);
- Other individuals or institutions impacted by Project activities.

*b. Objectives*:

- Provide transparent and accessible channels for individuals and groups to raise concerns related to the project's design, consultation, implementation, environmental and social impacts, exclusion risks, or SEA/SH incidents.
- Foster trust, accountability, and early dispute resolution between project stakeholders and implementers.
- Ensure responsiveness to feedback and enhance project legitimacy and sustainability.

*c. Operational Features*:

- The Stakeholders' GM is managed by the MoF PCU through the designated E&S Specialist, who shall coordinate, as appropriate, with relevant technical specialists, contractors, consultants, and participating institutions to facilitate the investigation and resolution of grievances within their respective areas of responsibility.
- Complaints may be submitted directly through the Project GM telephone (+961 1 956 000 ext. 1118), available Monday to Friday during official working hours, the dedicated Project GM email (**fmp_grm@finance.gov.lb**) or through the MoF online complaints portal (**https://complaints.finance.gov.lb/**). Complaints received through the online complaints portal shall be screened by the designated Ministry complaints officer solely for the purpose of identifying the responsible unit and, where identified as Project-related, shall be promptly transferred to the PCU E&S Specialist acting as the Project GM Focal Point.

The E&S Specialist shall register all Project-related grievances in the Project Grievance Register and coordinate their assessment, investigation, follow-up, and resolution in accordance with this GM. Complaints received directly through the Project GM telephone or dedicated Project GM email shall likewise be registered by the E&S Specialist in the Project Grievance Register and processed in accordance with the procedures established under this GM.

- A Grievance Register shall be maintained by the PCU to document all grievances, actions taken, timelines, and outcomes.
- Grievances must be acknowledged within three (3) working days from the registration date and should, where possible, be resolved within 15 working days, with an official response provided within 20 working days. To ensure that the three-working-day acknowledgment timeframe can be met for grievances submitted through the MoF online complaints portal, the Ministry complaints officer shall check the portal on a daily basis, or at least every two working days, and shall promptly transfer any Project-related complaints to the E&S Specialist acting as the Project GM Focal Point.
- SEA/SH-related complaints shall be handled through a confidential, survivor-centered referral process and managed separately from the standard grievance procedure. Such complaints shall be coordinated by the Project E&S Specialist, with due regard to confidentiality and informed consent, and referred to appropriate SEA/SH support services in accordance with the established referral protocol. The Project Coordinator and the World Bank shall be informed, where required, in accordance with the Project's incident reporting procedures while ensuring that survivor confidentiality is maintained.

## 9.1. Stakeholders Grievance Mechanism Flow

**1. Intake**

- Grievances may be submitted through any of the Project's designated grievance channels, as described in Section 15 of this GM.
- Upon receipt, each grievance shall be recorded in the Project Grievance Register maintained by the MoF PCU, assigned a unique reference number, and categorized according to its nature.
- Categories include:
    - Project implementation and service delivery concerns;
    - Environmental impacts (e.g., waste management, electronic waste (e-waste), pollution, dust, noise, or other environmental nuisances associated with Project activities);
    - Community health and safety concerns;
    - Labor issues (wages, safety, working conditions, equipment, etc.);
    - Discrimination or exclusion (women, persons with disabilities, disadvantaged or vulnerable groups, etc.);
    - Harassment/abuse (verbal, physical, sexual);
    - SEA/SH/GBV.

**2. Acknowledgment**

- Complainant receives confirmation of receipt within 3 working days from registration.
- Target timeline for resolution communicated to the complainant, with grievances generally addressed within 15 working days and an official response provided within 20 working days.
- For SEA/SH /GBV cases, acknowledgment is confidential and survivor-centered in accordance with the Project's SEA/SH/GBV protocol.

**3. Assessment & Categorization**

- Grievance classified by severity:
  - Minor (routine issues, quick fixes)
  - Moderate (systemic issues, require management action)
  - Critical (e.g., SEA/SH/GBV, serious health and safety risks, significant misconduct, or other issues requiring immediate intervention).
- The Project E&S specialist shall assign the grievance to the appropriate technical focal point or responsible entity for investigation and resolution. Critical grievances shall be immediately escalated in accordance with the Project grievance escalation procedures.

**4. Resolution Process**

- Investigation conducted.
- Options for resolution identified and discussed with complainant.
- Corrective actions implemented as appropriate (e.g., administrative actions, corrective measures, environmental mitigation measures, or disciplinary measures, where applicable).
- SEA/SH/GBV cases handled confidentially, with referral to appropriate SEA/SH support services.

**5. Monitoring & Reporting**

- Quarterly reports prepared, covering:
  - Number of grievances received;
  - Resolution timeframes against established service standards;
  - Trends and recurring issues (patterns across cases);
  - Lessons learned and recommendations.
- Summary grievance reports shall be submitted to the Project Coordinator for Project monitoring and reporting, while ensuring the confidentiality of complainants.

**6. Closure**

- Resolution documented in the Project Grievance Register.
- Where applicable, the complainant confirms acceptance of the proposed resolution or indicates disagreement.
- Case marked as closed or escalated if unresolved.
- SEA/SH/GBV cases shall be closed in accordance with the survivor-centered approach and only after all agreed actions and referrals have been completed, where applicable.

**7. Feedback & Learning**

- Closed cases feed into monitoring reports.
- Lessons learned used to improve Project implementation, stakeholder engagement, environmental and social management, labour management, and the implementation of Codes of Conduct.
- Continuous improvement loop established.

# 10. Scope and Applicability of GM:

The GM applies to all grievances arising from activities implemented under the Lebanon Fiscal Management Project. The GM serves two principal groups: (i) Project Workers in accordance with ESS2, and (ii) Project-Affected Parties and Other Interested Parties in accordance with ESS10, with particular attention to vulnerable and disadvantaged individuals and groups.

## 10.1 Workers:

a) OHS risks, payment delays, unpaid wages and overtime, contract disputes, discrimination, unfair termination, violations of employment terms and conditions, workplace harassment, retaliation, and other labour-related grievances.
b) Unsafe working conditions, exposure to hazardous materials, electronic waste (e-waste), electrical hazards, poor office ergonomics, inadequate workplace facilities, unsafe conditions associated with minor civil works, ICT installation, and other occupational health and safety risks.
c) Verbal harassment, intimidation, discrimination, physical violence, SEA, SH, or other forms of workplace misconduct. Such grievances are considered high priority and shall be managed in accordance with the Project's survivor-centered SEA/SH procedures, where applicable.

## 10.2 Stakeholders:

***Project-Affected Parties***: Any individual, group, or community experiencing actual or potential adverse impacts from the Project, including affected individuals, affected communities, participating public institutions, businesses, civil society organizations, local authorities, and vulnerable or disadvantaged groups.

a) Exclusion from stakeholder consultations, inadequate access to Project information, insufficient stakeholder engagement, barriers to participation, concerns regarding Project implementation, or the conduct of Project workers, contractors, or consultants.
b) Environmental concerns associated with Project activities, including waste management, electronic waste (e-waste), pollution, dust, noise, community health and safety concerns, temporary access restrictions resulting from minor civil works, and other environmental or social impacts, where applicable.

## 10.3: SEA/SH Grievance Protocol for workers and stakeholders:

The SEA/SH Grievance Protocol is a dedicated, survivor-centered system required under World Bank ESS2 (for workers) and ESS10 (for communities and stakeholders). Unlike standard grievance procedures, it emphasizes immediate safety and referral to specialized support services rather than lengthy internal investigations.

SEA/SH-related grievances submitted under the Lebanon Fiscal Management Project shall be managed through a dedicated survivor-centered protocol. The designated E&S Specialist within the MoF (PCU shall serve as the Project GM Focal Point and shall be responsible for the confidential receipt, recording, coordination, referral, and reporting of SEA/SH-related grievances in accordance with the Project SEA/SH Protocol. Where required, the E&S Specialist shall coordinate with the Project Coordinator, specialized SEA/SH service providers, and the World Bank in accordance with the Project's incident reporting procedures while ensuring survivor confidentiality.

The protocol requires:

- **Separate intake channel and register**
- SEA/SH complaints shall be received through a confidential, dedicated channel (e.g., hotline, designated focal point, dedicated email, or sealed grievance box).
- They shall be recorded separately from routine grievances to ensure privacy and specialized handling.
- **Confidentiality**
- Survivor identities shall be protected at all times.
- Names and personal details shall never be disclosed in reports or registers; cases shall be anonymized or coded to prevent stigma or retaliation.
- **Survivor-centered approach**
- The survivor's safety, dignity, rights, and informed choices shall guide the grievance management process.
- Survivors shall decide whether to pursue investigation, referral, or closure.
- Immediate access to medical, psychosocial, legal, and other appropriate support services shall be prioritized.
- **Zero tolerance**
- SEA/SH cases shall be treated as serious violations requiring immediate action.
- SEA/SH grievances shall be immediately referred through the established survivor-centered referral pathway and managed in accordance with the Project SEA/SH Protocol. Reporting to the Project Coordinator and the World Bank, where required, shall follow the Project incident reporting procedures while maintaining survivor confidentiality.
- Where allegations involve Project workers, contractors, consultants, or suppliers, appropriate contractual, administrative, or disciplinary measures shall be taken by the responsible employer in accordance with applicable legislation and established Project procedures.
- **Monitoring and Reporting**
- Monitoring reports shall include the number of SEA/SH cases and actions taken.
- No identifying information shall be disclosed, ensuring accountability while protecting survivor confidentiality.

# Part 3: Operational Procedures

## 11. Core Attributes of an Effective Grievance Mechanism

The GM established for the Lebanon Fiscal Management Project is designed to be:

***Accessible***: Easily available to all stakeholders, with clear procedures and multiple channels for submitting grievances, including for vulnerable groups.

***Collaborative***: Encouraging dialogue and joint engagement between complainants, project staff, and relevant institutions.

***Expeditious***: Ensuring timely acknowledgment, investigation, and resolution of grievances to maintain trust and credibility.

***Effective***: Providing fair and meaningful solutions through joint fact-finding, negotiation, and problem-solving.

***Confidential***: Ensuring the protection and dignity of all complainants, especially in sensitive cases, treating all submissions with respect.

***Inclusive***: Enabling all stakeholders—particularly vulnerable groups—to raise concerns without fear of retaliation.

## 12. Grievance Eligibility Process and responsibilities

### 12.1 Complaint Eligibility

To be eligible, a complaint must relate to activities financed or implemented under the Lebanon Fiscal Management Project and demonstrate one or more of the following:

a. **Environmental and Social Impacts**: Concerns regarding pollution, waste management, electronic waste (e-waste), occupational or community health and safety, environmental nuisance, or other environmental and social impacts associated with Project activities.
b. **Project Implementation Issues**: Delays, poor quality of works, or failure to deliver promised services.
c. **Access and Inclusion**: Complaints about exclusion of eligible beneficiaries or unfair targeting in project-supported programs.
d. **Compliance with Safeguards**: Alleged non-compliance with the Project's Environmental and Social instruments (e.g., ESMP, SEP, LMP, OHS Plan, Waste Management Plan), contractual Environmental, Social, Health and Safety (ESHS) obligations, or the World Bank ESSs.
e. **Community Concerns**: Grievances raised by individuals, groups, businesses, participating public institutions, civil society organizations, beneficiaries, local authorities, or other interested parties directly or indirectly affected by activities implemented under the Lebanon Fiscal Management Project.

### 12.2 Exclusions:

Certain types of complaints are not eligible under this Project grievance mechanism and are redirected elsewhere:

a. Complaints unrelated to activities financed or implemented under the Lebanon Fiscal Management Project.

b. Fraud and Corruption: These are referred to the World Bank's Institutional Integrity Vice Presidency (INT).
c. Staff Grievances: Staff grievances unrelated to Project implementation or not covered by the Project Workers' GM, including routine internal administrative or human resources matters that fall under the Ministry of Finance's internal procedures.
d. Procurement Appeals: Complaints about bidding or contract awards follow the World Bank's procurement complaint mechanism, not the GM.
e. Insignificant Complaints: Complaints that are manifestly unfounded, malicious, repetitive without new information, or outside the scope of the Project. However, anonymous complaints containing credible information on potential environmental, social, labor, health and safety, or integrity concerns shall be assessed and followed up, as appropriate.

## 13. Procedure Grievance Management

**Step 1: Submission and Receipt**

The MoF PCU Environmental and Social Specialist, acting as the GM Focal Point, shall be responsible for ensuring that the key principles of the Project GM are effectively implemented and documented. Where required, the E&S specialist shall coordinate with the relevant technical specialist or responsible entity for grievances related to environmental matters, OHS, information technology (IT), financial management, or other technical issues.

SEA/SH/GBV-related complaints shall be managed through a dedicated survivor-centered protocol. Upon receipt of a SEA/SH-related grievance, the Environmental and Social Specialist shall ensure the confidential receipt, registration, referral, and management of the case in accordance with the Project SEA/SH Protocol. Where required, the E&S Specialist Point shall coordinate with the Project Coordinator, specialized SEA/SH service providers, and the World Bank in accordance with the Project's incident reporting procedures while ensuring survivor confidentiality. Such complaints shall be handled through separate confidential reporting channels, registers, and procedures.

For all other grievances, the Environmental and Social Specialist shall receive and register the grievance and remain the primary point of contact for the complainant throughout the grievance process. The E&S Specialist shall coordinate with the relevant technical focal point or responsible party (e.g., technical specialist, consultant, contractor, participating institution, legal adviser, or other competent authority, as appropriate) to facilitate the investigation and resolution of the grievance.

The Environmental and Social Specialist shall coordinate the grievance process and oversee the progress of the investigation. The technical investigation and preparation of the Investigation Report shall be undertaken by the appropriate responsible party, depending on the nature of the grievance, within fifteen (15) working days from registration of the grievance. The Environmental and Social Specialist shall maintain the Project Grievance Register, monitor the implementation of corrective actions, and ensure periodic reporting through the Project's environmental and social monitoring and reporting system. Sensitive complaints shall be handled confidentially through the dedicated SEA/SH intake channel, protocol, register, and coding system.

Grievances may be submitted through any of the designated grievance channels described in Section 15, including the dedicated Project GM email, the MoF online complaints portal, telephone, written correspondence, in-person submissions, Project meetings, or other communication channels. All grievances shall be promptly recorded using the official grievance registration form.

To facilitate effective grievance intake, the following requirements shall apply:

- All verbal complaints shall be documented using the official grievance registration form available through the Project's communication channels.
- Dedicated grievance channels shall be maintained and publicized throughout Project implementation.
- The GM shall receive not only grievances but also inquiries, suggestions, positive feedback, and concerns related to Project activities.

***Step 2: Acknowledgment and Screening***

- Upon receipt of a grievance, the Environmental and Social Specialist shall acknowledge receipt of the grievance within three (3) working days. For SEA/SH-related grievances, acknowledgment shall follow the dedicated confidential SEA/SH protocol and, where appropriate, be provided within twenty-four (24) hours, while ensuring the survivor's safety and confidentiality.
- The E&S Specialist shall verify the grievance and, where necessary, coordinate with the relevant technical specialist or responsible entity to confirm the details, determine eligibility, and identify the appropriate course of action.
- All eligible grievances shall be recorded in the Project Grievance Register and assigned a unique reference number to facilitate tracking and follow-up. Where applicable, technical specialists, contractors, consultants, or participating institutions shall provide updates on the investigation and implementation of corrective actions.
- The grievance shall then be screened to determine its relevance, urgency, and complexity and categorized accordingly (e.g., routine, complex, sensitive, or SEA/SH-related).
- Complainants may submit grievances anonymously. Anonymous grievances shall be accepted, registered, assessed, and processed in the same manner as other grievances, to the extent permitted by the information provided, while ensuring confidentiality and the protection of any available personal information.
- Throughout the acknowledgment and screening process, the Environmental and Social Specialist shall ensure that all grievances are handled fairly, impartially, confidentially, and in accordance with the procedures established under this Grievance Mechanism.

***Step 3: Investigation and Addressing the Grievance***

The Environmental and Social Specialist shall coordinate the investigation and remain the primary point of contact for the complainant throughout the grievance process. The technical investigation shall be undertaken by the appropriate responsible party, depending on the nature of the grievance, while the Environmental and Social Specialist shall coordinate the process, monitor progress, and facilitate timely resolution by:

- Coordinating the investigation undertaken by the relevant technical focal point or responsible entity, as appropriate.
- Contacting relevant stakeholders, technical specialists, contractors, consultants, participating institutions, legal advisers, and competent authorities, as appropriate, to obtain the information required for the investigation.
- Requesting clarification or additional information from the complainant, where necessary.

- Coordinating with the relevant technical specialist or responsible entity for grievances related to environmental matters, OHS, IT, financial management, or other technical issues, as appropriate.
- Ensuring that workers' grievances are handled in accordance with the Workers' GM, while SEA/SH-related grievances shall be managed through the dedicated confidential survivor-centered protocol described in Part 4.

***Step 4: Decision and Response***

- A written response summarizing the investigation findings, the proposed resolution, and any corrective actions shall be prepared and communicated to the complainant within twenty (20) working days from the registration of the grievance.
- The proposed resolution shall take into consideration the specific circumstances and needs of vulnerable or disadvantaged individuals and groups, including women, children, youth, persons with disabilities, older persons, and other vulnerable groups, as applicable.
- Where possible, corrective actions should be initiated within fifteen (15) working days from grievance registration. More complex grievances may require additional time, in which case the complainant shall be informed accordingly.

***Step 5: Complainant Feedback and Follow-up***

- The complainant shall be invited to provide feedback on the proposed resolution following receipt of the Project's response.
- The implementation of agreed corrective actions shall be monitored and followed up by the Environmental and Social Specialist, in coordination with the relevant technical specialist or responsible entity, as appropriate.
- Where the complainant is not satisfied with the proposed resolution, the grievance may proceed to the Project's appeal process.

***Step 6: Escalation***

- Where the complainant is not satisfied with the proposed resolution, the grievance may be escalated through the Project's appeal process for further review.
- The appeal shall be reviewed by the **Project Coordinator**, with support from the Environmental and Social Specialist, relevant technical specialists, legal advisers, or other competent authorities, as appropriate.
- This process provides an additional level of review to ensure fairness, transparency, and accountability.
- The following procedural requirements shall apply:
    - **Missing Information (Intake):** The E&S Specialist Point shall make up to **two (2)** requests for additional information where the initial grievance submission is incomplete.
    - If no response is received within **fifteen (15) working days** following the second request, the grievance may be closed administratively.
    - **Complainant Review:** The complainant shall have **ten (10) working days** to accept or reject the proposed resolution.
    - **Working Days:** Unless otherwise specified, all timelines refer to **working days** (Monday to Friday), excluding official public holidays.

- **Documentation:** No grievance shall be formally closed without appropriate documentation, including either the complainant's acceptance of the resolution (where applicable) or a documented Final Decision Letter where agreement cannot be reached.

S***tep 7: Documentation and Learning***

- All grievances, investigations, decisions, corrective actions, and closure records shall be documented and maintained in the Project Grievance Register.
- Lessons learned from grievance handling shall be documented and periodically reviewed to identify recurring issues, strengthen grievance management, and improve Project implementation.
- Good practices and success stories, where appropriate and without compromising confidentiality, may be shared through the Ministry of Finance's communication channels and other Project communication and stakeholder engagement activities.
- Recommendations arising from grievance trends and lessons learned shall be incorporated into Project management, stakeholder engagement, environmental and social management, labour management, and other relevant Project procedures, as appropriate.

## 14. GM procedure: Roles, and Timeframes

| Role | Key Responsibilities | Primary GM Stage(s) |
|---|---|---|
| Environmental and Social Specialist) | Serves as the primary point of contact for the GM; receives, registers, acknowledges, coordinates, tracks, and follows up on grievances; maintains the Project Grievance Register; coordinates with the relevant technical specialists or responsible entities; ensures timely grievance resolution; oversees confidential management of SEA/SH-related grievances in accordance with the Project SEA/SH Protocol; monitors GM performance and grievance trends, and prepares periodic GM reports. including relevant grievance statistics and performance indicators | Intake, Screening, Coordination, Monitoring, Closure, Reporting |
| Relevant Technical Specialist / Responsible Entity | Conducts the technical investigation of grievances within their area of responsibility (e.g., environmental, OHS, IT, financial management, contractor performance, or other technical matters); proposes corrective actions and reports findings to the E&S Specialist. | Technical Assessment, Investigation, Corrective Actions |
| Project Coordinator | Provides overall oversight of the Project GM; reviews and supports the resolution of complex or escalated grievances; approves major corrective actions, where required; and ensures adequate resources for effective GM implementation. | Oversight, Escalation, Approval of Major Corrective Actions |
| MoF Legal Adviser/relevant legal department | Provides legal advice, where required, on complex or escalated grievances and supports grievance evaluation, appeal and resolution, as appropriate.. | Evaluation, Appeal, Resolution |

# Part 4: Special Protocols for SEA/SH

## 14. Protocol for Sexual Exploitation, Abuse, and Harassment (SEA/SH)

This protocol ensures that all SEA/SH-related complaints are managed with the highest level of sensitivity, confidentiality, and a survivor-centered approach. Dedicated, confidential, and secure reporting channels shall be available for both Project workers and stakeholders.

### 14.1. Key Principles of a SEA/SH GM

***Accessibility, Transparency, and Non-Discrimination***: A SEA/SH GM must be accessible to all potential complainants and its operation should be transparent. Accessibility should be sensitive to gender, age, disability, and other potential contextual barriers. The principle of non-discrimination should be respected when receiving, processing, and referring the allegation.

***Survivor-Centered Approach***: All prevention and response actions must balance respect for due process with the requirements of a survivor-centered approach under which the survivor's safety, confidentiality, choices, needs, and well-being remain central. The SEA/SH GM should also include processes that protect the rights of the alleged perpetrator, including confidentiality.

***Safety***: The survivor's physical and psychological safety, as well as that of their family, remains a priority at all times.

***Confidentiality***: Confidentiality should cover all information in a complaint that may lead to the identification of a specific incident or those affected. This applies to the survivor, witnesses, and the identity of the alleged perpetrator. Information gathered about the allegation should not be shared without the complainant's explicit permission and only on a strict need-to-know basis. Any reporting to the World Bank shall contain only anonymized information and shall fully protect the survivor's identity and confidentiality.

***Considerations Regarding Children and Persons with disabilities***: When the survivor is a child (under 18), the best interests of the child is the governing principle. Children are considered incapable of providing consent. Similar additional safeguards may apply where the complainant or survivor is a person with intellectual disabilities.

### 14.2. Roles and Responsibilities for SEA/SH Cases

The Environmental and Social Specialist, shall be responsible for the confidential management of SEA/SH-related grievances in accordance with the Project SEA/SH Protocol. The responsibilities of the E&S Specialist include:

a. Receiving, registering, and confidentially recording SEA/SH-related allegations through the dedicated reporting channels.

b. Conducting an initial screening to determine whether the allegation may constitute a SEA/SH-related complaint and whether it is associated with Project activities.

c. Ensuring the immediate referral of survivors, subject to their informed consent, to appropriate specialized medical, psychosocial, legal, and other support services.

d. Coordinating the confidential management and follow-up of SEA/SH-related grievances while ensuring that survivor safety, dignity, confidentiality, and informed choice remain the primary considerations throughout the process.

e. Coordinating confidential reporting to the Project Coordinator and the World Bank, where required, in accordance with the Project's incident reporting procedures and applicable World Bank requirements, while ensuring that no personally identifiable information is disclosed.

Where the initial screening indicates that the allegation may constitute SEA/SH and the alleged perpetrator is associated with the Project, the complaint shall be managed in accordance with the Project SEA/SH Protocol and, subject to the survivor's informed consent, referred through the established survivor-centered referral pathway to appropriate specialized service providers. Notification to the World Bank and competent authorities shall be undertaken only where required under the Project procedures or applicable Lebanese legislation and shall always preserve survivor confidentiality.

## 14.3. Reporting Protocol for SEA/SH Incidents

**Receipt**: The complaint shall be received by the Environmental and Social Specialist through the dedicated confidential reporting channels established under the Project SEA/SH Protocol.

**Immediate Support**: The survivor is offered immediate referral to specialized, confidential medical, psychosocial, and legal services. Their consent is required for any information sharing (see Annex 2: Consent Form).

**Initial Screening:** The Environmental and Social Specialist shall conduct an initial confidential screening to determine whether the allegation may constitute a SEA/SH-related complaint and whether it is associated with Project activities. The purpose of the screening is to ensure appropriate referral and management of the complaint in accordance with the Project SEA/SH Protocol and does not constitute an investigation or formal determination of the allegation.

**Internal Reporting**: Where the initial screening indicates that the allegation may constitute a Project-related SEA/SH incident, the Environmental and Social Specialist shall immediately notify the Project Coordinator. An anonymized summary of the allegation shall be reported to the World Bank within forty-eight (48) hours, followed by a detailed incident report within ten (10) working days, outlining the status of the case, survivor support measures provided, and any mitigation or corrective actions undertaken. All reporting shall maintain strict survivor confidentiality and shall not include personally identifiable information.

**Referral for Action**: With the survivor's consent, the case is referred through the established survivor-centered referral pathway and, where appropriate, to the competent authorities, in accordance with the Project SEA/SH Protocol and applicable Lebanese legislation.

**Follow-up**: The Environmental and Social Specialist shall follow up to ensure that the survivor has access to the agreed support services and shall monitor the implementation of the referral process while maintaining strict confidentiality. The Project shall not investigate SEA/SH allegations unless such action is appropriate under the Project procedures and consistent with the survivor's informed consent.

# Part 5: Tools, Templates, and Implementation Aids

## 15. Grievance Submission Channels

The MoF shall ensure that the GM is widely communicated and easily accessible to all Project workers, Project-Affected Parties, and Other Interested Parties.

Information on the GM, including available submission channels, procedures, response timeframes, and contact details, shall be disseminated through the MoF website, stakeholder consultations, induction sessions, communication materials, and other appropriate means throughout Project implementation.

The MoF PCU shall prepare and periodically update appropriate GM awareness materials, such as leaflets, posters, website content, presentations, or other communication tools, as appropriate, to ensure that Project workers, Project-Affected Parties, and Other Interested Parties are informed of the GM, the available submission channels, applicable procedures, and response timeframes throughout Project implementation.

Grievances, inquiries, suggestions, and positive feedback may be submitted through one or more of the following channels:

- Telephone: +961 1 956 000 ext. 1118, available Monday to Friday during official working hours;;
- Dedicated Project Grievance Mechanism email: **fmp_grm@finance.gov.lb**;
- The Ministry of Finance online complaints portal: **https://complaints.finance.gov.lb/**;
- Written correspondence addressed to the Ministry of Finance Project Coordination Unit (PCU);
- In-person submission during Project meetings, consultations, or visits to the Project Coordination Unit;
- Through contractors, consultants, participating institutions, or designated focal points, where appropriate;
- Through community representatives, civil society organizations, or authorized representatives acting on behalf of complainants; and
- Anonymous submissions through any available grievance channel.

Complaints submitted through the MoF online complaints portal shall be received and reviewed by the Ministry's designated complaints officer and subsequently referred to the competent department, directorate, or the Project Coordination Unit (PCU), as appropriate, for registration, investigation, and resolution in accordance with this GM. Project-related complaints received through the portal shall be recorded in the Project Grievance Register and managed in accordance with the procedures and response timeframes established under this GM.

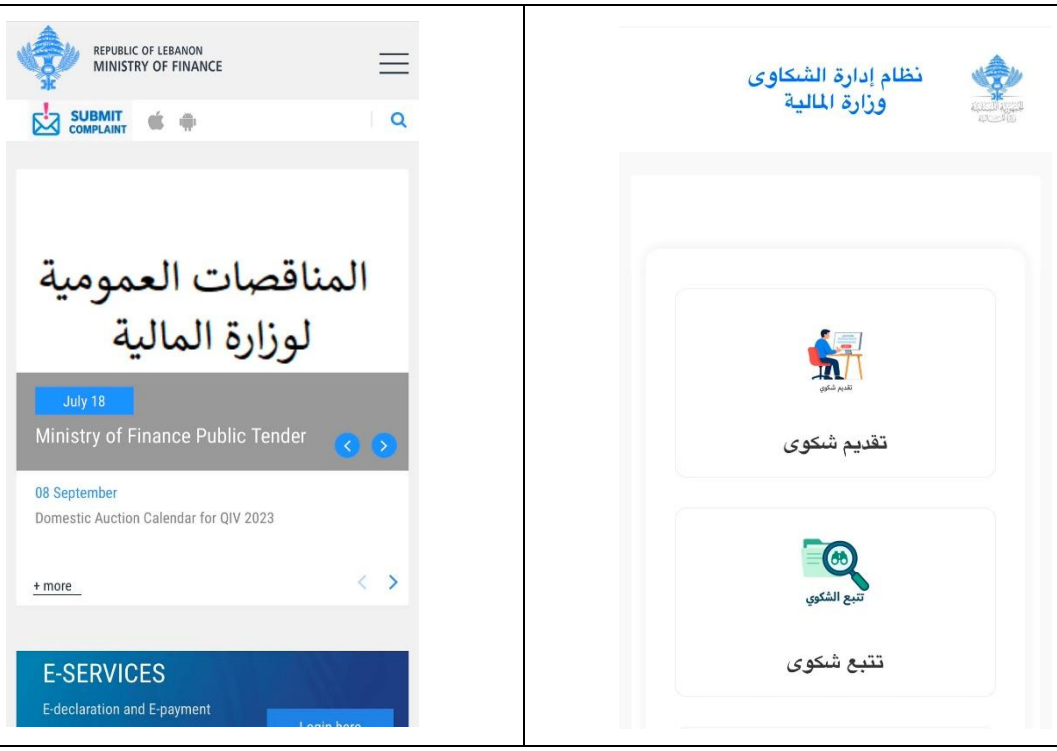



*Figure 1 - Ministry of Finance Online Complaints Portal*

All grievance channels shall be publicly communicated and maintained throughout Project implementation. Contact details shall be updated whenever necessary.

SEA/SH-related grievances may be submitted through any of the available grievance channels. Upon receipt, such grievances shall be immediately handled through the dedicated confidential survivor-centered protocol described in Section 14 and, where necessary, transferred to the designated confidential reporting channel. Separate confidential reporting, referral, recording, and case management procedures shall be applied to protect survivor safety, privacy, confidentiality, and informed consent. Since the same channels are used for general and SEA/SH-related grievances, the Ministry complaints officer who screens submissions received through the MoF online complaints portal shall be specifically briefed/trained on the confidential handling of SEA/SH-related grievances. Such grievances shall not be assessed, investigated, or circulated by the Ministry complaints officer and shall be immediately and confidentially referred to the E&S Specialist acting as the Project GM Focal Point for handling in accordance with the Project SEA/SH Protocol.

## 16. Grievance Log

The Environmental and Social Specialist shall be responsible for maintaining the Project Grievance Register for all grievances received under the Lebanon Fiscal Management Project. The register shall record, at a minimum, the date of receipt, complainant details (where disclosed), category of grievance, actions taken, responsible person, current status, resolution date, and closure.

Where grievances are initially received and managed by contractors, consultants, or other participating entities, the relevant grievance records and status updates shall be periodically submitted to the MoF PCU for inclusion in the Project Grievance Register and Project-level monitoring and reporting.

SEA/SH-related grievances shall be maintained in a separate confidential register in accordance with the Project SEA/SH Protocol and shall only be accessible to authorized personnel on a strict need-to-know basis.

| Field | Description |
|---|---|
| Case Number | Unique identification number |
| Date Received | Date the grievance was officially received |
| Receiver | Name and position of the person receiving the grievance |
| Channel | Grievance submission channel (e.g., telephone, email, MoF online complaints portal, in person, grievance box, website, etc.) |
| Complainant Details | Name and contact information (where provided or, if anonymous, recorded as "Anonymous") |
| Category of Grievance | Type of grievance (e.g., environmental, labour, SEA/SH, stakeholder engagement, etc.) |
| Content of the Claim | Description of the grievance, suggestion, inquiry, or feedback |
| Acknowledgment | Whether the grievance was acknowledged (Y/N), date of acknowledgment, and method |
| Expected Resolution Date | Target date for resolution |
| Decision Outcome | Summary of the investigation findings, resolution, and corrective actions taken |
| Communication of Decision | Date, method, and recipient of the decision |
| Satisfaction Status | Whether the complainant was satisfied (Y/N); if not, details of the appeal or follow-up actions |
| Current Status | Open, Under Investigation, Pending Information, Resolved, Closed, or Escalated |
| Follow-up Actions | Any additional actions required, responsible person/entity, and target completion date |

# 17. Intake and Reporting Templates

## 17.1. Quick Grievance Intake Form (over the phone/Hotline)

(This short form is for the initial receipt and registration of grievances by the Environmental and Social Specialist (GM Focal Point). For grievances related to environmental and occupational health and safety (OHS), the Environmental Specialist shall support the assessment, as appropriate. SEA/SH-related complaints shall be managed through the dedicated confidential protocol described in Section 14.)

Case Number: _____ Date Received: _____

Grievance status: ☐ Open ☐ Under Investigation ☐ Resolved ☐ Closed ☐ Referred

Received By: _____

Complainant Name/ID (if willing): _____ Role/Status: _____

Nature of Complaint: ☐ SEA/SH/GBV ☐ Labor ☐ Environmental ☐Occupational Health and Safety (OHS) ☐ Financial Management☐ ICT/Digital Services ☐ Community ☐Other _____

Brief Description of Incident: _____

_____
_____
_____
_____

Immediate Needs (where applicable): ☐ Medical ☐ Psychosocial ☐ Protection ☐ Other: specify_____

_____

Next Steps: Referred to: _____ | Confidentiality explained: ☐ Yes

Preferred method of communication: ☐Phone ☐E-mail ☐Letter ☐In Person ☐ Other_____

Staff Signature: _____

---

## 17.2. Printable Intake Form for Grievance Mechanism (GM)

Grievant Information:

Name: _____

Contact Information (Phone/Email): _____

Preferred Language: _____

Date of Submission: _____

Grievance Details: _____

Project Name/ID: _____

Description of Grievance: _____

_____
_____

Date of Incident: _____

Location of Incident: _____

Supporting Documents Attached (Yes/No): _____

Vulnerability Status: (determined by the E&S Specialist (where applicable))

Does the complainant belong to a vulnerable or disadvantaged group? (Yes/No): _____

If yes, please specify _____

Preferred Resolution: _____

What outcome are you seeking? _____

_____

Acknowledgment:

I confirm that the information provided is accurate to the best of my knowledge.

Signature: _____

Date: _____

## 17.3. Grievance Resolution Template

Case Number: _____

Date Filed: _____

Complainant Name/ID: _____

Role/Status (Project worker, stakeholder, contractor, consultant, community member, beneficiary, etc.):
_____

1. Background

Outline of the situation leading to the complaint. _____

Relevant program, department, or activity. _____

2. Allegation

Nature of the complaint (labour issue, environmental issue, , financial management, ICT, stakeholder engagement, SEA/SH/GBV, retaliation, misuse of Project resources, etc.) _____

Date and location of alleged incident(s). _____

Parties involved and Role of each_____

_____

_____

_____

3. Investigation

Steps taken to verify the complaint (interviews, document review, site visits, etc).

Findings and evidence collected.

Confidentiality measures applied.

4. Resolution

Actions taken (disciplinary measures, corrective actions, reassignment, suspension, etc.).

Support provided to complainant (psychosocial, medical, legal etc..).

Communication of outcome to complainant while maintaining confidentiality.

5. Follow-up

Monitoring measures to prevent replication.

Training or awareness sessions conducted.

Policy or procedural changes implemented.

6. Sign-off

E&S Specialist Signature: _____

Date: _____

Project Coordinator/Authorized Manager (where required) _____

## 17.4. Grievance Reporting Template (Workers)

| Category of grievances | Number of grievances received in the reporting period | | Number of grievances closed within the agreed timeframe in the reporting period | Total number of grievances received since the beginning of the project | Number of grievances closed in the stipulated timeframe since the beginning of the project | Total number of pending/open grievances | Number of grievances pending/open more than 30 days | Number of grievances referred to external entities |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **TOTAL** | | | | | | | | |
| | W | M | | | | | | |
| Channels most often used (gender disaggregated) | • | | • # women / # men | | | | • | |
| | • | | • # women / # men | | | | • | |
| | • | | • # women / # men | | | | • | |
| | • | | • # women / # men | | | | • | |

## 17.5. Grievance Reporting Template (Stakeholders)

| Category of grievances | Number of grievances received in the reporting period | | Number of grievances closed within the agreed timeframe in the reporting period | Total number of grievances received since the beginning of the project | Number of grievances closed in the stipulated timeframe since the beginning of the project | Total number of pending/open grievances | Number of grievances pending/open more than 30 days | Number of grievances referred to external entities |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **TOTAL** | | | | | | | | |
| | W | M | | | | | | |
| Channels most often used (gender disaggregated) | • | | | | • # women / # men | | | • |
| | • | | | | • # women / # men | | | • |
| | • | | | | • # women / # men | | | • |
| | • | | | | • # women / # men | | | • |

## 18. Conclusion:

The GGM established for the Lebanon Fiscal Management Project is designed to provide an accessible, transparent, timely, and confidential process for receiving, managing, and resolving grievances related to Project activities. The GM aims to strengthen accountability, improve stakeholder engagement, and ensure that concerns are addressed in a fair, impartial, and timely manner in accordance with applicable Lebanese legislation, the Project's ESCP, LMP, SEP, and the World Bank ESF.

The GM incorporates measures to protect complainants and ensure confidentiality, particularly for sensitive grievances such as SEA/SH. Anonymous submissions are accepted, retaliation against complainants is prohibited, and SEA/SH-related grievances are managed through a dedicated survivor-centered protocol with confidential reporting, referral, and record-keeping procedures.

The MoF (PCU Environmental and Social Specialist, acting as the GM Focal Point, is responsible for the day-to-day implementation of the GM, with technical support from the Environmental Specialist for grievances related to environmental and OHS matters, as appropriate. Grievance records shall be maintained by the PCU to support monitoring, reporting, continuous improvement, and compliance with the Project's environmental and social commitments.

The GM shall be periodically reviewed and updated, as necessary, to incorporate lessons learned, improve its effectiveness, and ensure continued accessibility, responsiveness, and compliance throughout Project implementation.

# 19. Annexes

## Annex 1: Key Definitions

**GM Focal Point:** The individual designated by the Ministry of Finance Project Coordination Unit (PCU) to receive, register, coordinate, monitor, and follow up on grievances submitted under the Project and to ensure their timely resolution in accordance with this Grievance Mechanism.

**Community**: A group of individuals living or working within a defined geographic area or sharing common interests who may be directly or indirectly affected by Project activities. Communities may include residents, businesses, public institutions, civil society organizations, and other stakeholders.

**Children**: In line with Article 1 of the United Nations Convention on the Rights of the Child, any person under the age of 18. Allegations involving a child must be addressed with additional safeguards.

**Complainant**: Any individual, group of individuals, organization, or community that submits a grievance, concern, inquiry, suggestion, or positive feedback related to the Project, including an authorized representative acting on behalf of another person.

**Project-Affected Parties**: Individuals, groups, or communities experiencing actual or potential adverse impacts, including environmental, social, health, safety, or economic harms.

**Authorized Representatives**: A person or organization (e.g., NGO, lawyer, community leader, family member, or other representative) authorized to submit or follow up on a grievance on behalf of a complainant, with the complainant's consent where applicable.

**Workers**: Individuals engaged under the Project, including direct workers and contracted workers, consultants, and other personnel covered by the Project's Labor Management Procedures (LMP).

**Gender-based Violence (GBV)**: An umbrella term for any harmful act perpetrated against a person's will based on socially ascribed gender differences. It includes acts inflicting physical, sexual, or mental harm, threats, coercion, and other deprivations of liberty.

**Sexual Exploitation and Abuse (SEA): Sexual Exploitation and Abuse (SEA):** Any actual or attempted abuse of a position of vulnerability, differential power, or trust for sexual purposes, including profiting monetarily, socially, or politically from the sexual exploitation of another. Sexual abuse includes actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions.

**Sexual Harassment (SH):** Any unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature.

**Survivor**: A person who has experienced the SEA/SH incident.

**Individuals Associated with a World Bank Project**: I would remove the reference to **World Bank funding**, because someone can be associated with the Project without being paid directly by the Bank.

## Annex 2: Specific Grievance Template for SEA/SH

**CONFIDENTIAL SEA/SH INCIDENT REPORTING FORM**

**Project**: Lebanon Fiscal Management Project (P181155)

***Strictly Confidential – Restricted Access***

**1. ADMINISTRATIVE INFORMATION** (To be completed by the E&S Specialist)

Case Reference Code: [SEA-FMP-XXX] (Do not use the survivor's name in the public log)

Date Received: [DD/MM/YYYY]

Reporting Channel: ☐ Hotline ☐ Female Focal Point ☐ Anonymous Box ☐ Other: _____

**2. SURVIVOR INFORMATION** (Only if provided voluntarily)

Age of Survivor: ☐ Under 18 (Minor) ☐ Over 18 (Adult)

Gender: ☐ Female ☐ Male ☐ Other

Is the survivor a: ☐ Project Worker ☐ Community Member ☐ Other: _____

Contact Method (Secure): _____

(Ask: "How can we safely reach you without putting you at risk?")

**3. NATURE OF THE ALLEGATION** (Check only what applies)

Sexual Exploitation: (Exchange of money, goods, or services for sex/favors)

Sexual Abuse: (Non-consensual physical sexual act or threat)

Sexual Harassment: (Unwelcome sexual advances, comments, or physical touch in the workplace)

**4. PROJECT LINK**

Is the alleged perpetrator linked to the Project?

Yes (Contractor, Staff, Consultant, or Partner Agency)

No / Unknown

If yes, provide name/employer (if known safely): _____

**5. IMMEDIATE REFERRAL (Mandatory Step)**

Has the survivor been informed of available services (Medical, Legal, Psychosocial)? ☐ Yes ☐ No

Did the survivor consent to a referral? ☐ Yes ☐ No

Referral made to ☐ Medical Service Provider ☐ Psychosocial Service Provider ☐Legal Service Provider ☐Specialized GBV Service Provider ☐ other: _____

Date Referral Completed: [DD/MM/YYYY]

## 6. INFORMED CONSENT & SIGNATURE

I authorize the Project Grievance Mechanism to use anonymized information solely for the purposes of confidential case management, mandatory reporting (where required), and monitoring in accordance with the Project SEA/SH Protocol.

I understand that my identity and personal information will remain confidential and will not be disclosed without my informed consent, except where disclosure is required by applicable law or necessary to protect the survivor or others from imminent harm.

Signature / Thumbprint (Optional): _____ Date: _____

Grievance Focal Point Signature: _____ Date: _____

Handling Instructions for Staff:

- **Immediate Notification**: Immediately notify the Ministry of Finance PCU Environmental and Social Specialist using only the case reference code. Notification to the World Bank shall be undertaken in accordance with the Project's incident reporting procedures and shall not include any personal identifiable information.
- **Storage**: Keep this paper form in a locked cabinet. Do not scan it into a shared digital folder.
- **No Investigation**: The role of the GM is to receive the complaint, explain available options, obtain informed consent, facilitate referral to appropriate service providers, and maintain confidential records. Any investigation or disciplinary process shall be conducted only by the competent authority or responsible employer, where appropriate, and in accordance with the survivor's wishes and applicable procedures.

## Annex 3: Consent Form for Release of Information (SEA/SH)

***Consent for Release of Information***

This form shall be explained to the survivor, or to the survivor's parent or legal guardian where appropriate, in a language and manner that they understand. The survivor shall be informed that completion of this form and the provision of consent are voluntary, that they may choose which information may be shared and with whom, and that they may withdraw or modify their consent at any time. Refusal to provide consent shall not affect their access to available support services.

I, the undersigned, _____, hereby authorize the Ministry of Finance Project Coordination Unit (PCU) to disclose the information specified in this consent form solely for the purposes of facilitating my access to appropriate support services and managing my case in accordance with the Project's SEA/SH Protocol. This authorization permits the exchange of information, only to the extent necessary and with my informed consent, among the Ministry of Finance Project Coordination Unit (PCU), competent public authorities, and specialized medical, psychosocial, legal, protection, or other service providers that I authorize for the purpose of receiving assistance. The purpose of this information sharing is solely to facilitate my access to appropriate support services and ensure that my case is managed in a confidential, survivor-centered manner.

I understand that all shared information will be treated with confidentiality and respect, and will only be disclosed as necessary to provide the assistance I request.

I also acknowledge that I retain the right to withdraw or change my consent regarding information sharing with the designated agency or focal point listed below at any time.

I would like information to be released to the following: (please tick all that apply):

| **Type of Intervention** | **Yes** | **No** |
|---|---|---|
| Police | ☐ | ☐ |
| Health/Medical Services (specify): _____ | ☐ | ☐ |
| Psychosocial Support (specify): _____ | ☐ | ☐ |
| Shelter Services (specify): _____ | ☐ | ☐ |
| Legal Aid (specify): _____ | ☐ | ☐ |
| Other (specify type of service and name of organization): _____ | ☐ | ☐ |

**1. Authorization for Referral to Support Services**

I consent to the release of my information to the service providers selected above for the purpose of facilitating my access to the requested support services.

Authorization: Yes ☐ No ☐

*(To be completed by the survivor or, where applicable, by the parent or legal guardian of a survivor under 18 years of age.)*

**2. Authorization for Project Case Management**

Furthermore, I authorize the Ministry of Finance Project Coordination Unit (PCU) Environmental and Social Specialist (GM Focal Point) to receive and use information related to the incident solely for the purpose of determining whether the allegation is related to the Project, facilitating appropriate referral and case management, and fulfilling the Project's environmental and social obligations in accordance with the Project SEA/SH Protocol.

Authorization: Yes ☐ No ☐

*(To be completed by the survivor or, where applicable, by the parent or legal guardian of a survivor under 18 years of age.)*

**3. Authorization for Anonymous Reporting**

I understand that anonymized, non-identifiable information relating to this incident may be used for Project monitoring, statistical analysis, and mandatory reporting purposes. I understand that no information that could directly identify me will be disclosed without my informed consent, unless required by applicable law.

Authorization: Yes ☐ No ☐

*Name of Parent/Legal Guardian (if the survivor is under 18 years of age):*

Contact Number: _____

Address (optional): _____

E&S Specialist: _____

Date: _____

**Annex 4: Worker Grievance Template**

Complaint ID (Internal Use Only): _____

Date received: _____

**1. Worker Information**

Full Name: _____

Worker Type:

Direct Worker (PCU Staff)

Contracted Worker (Employed by Contractor/Subcontractor)

Job Title/Position: _____

Employer Name: _____

Contact Details (Phone/Email/Address): _____

Preferred Method of Contact: _____

**2. Confidentiality & Safety**

Confidentiality: Do you wish for your identity to remain confidential?

Yes ☐ No ☐

Retaliation Concerns: Do you have concerns about retaliation or any adverse consequences for submitting this grievance?

Yes ☐ No ☐ (If yes, please specify your concerns: _____)

**3. Grievance Details**

Type of Issue (Check all that apply):

Wages, benefits, or working hours

☐ Occupational Health and Safety (OHS) ☐ Working conditions ☐ Discrimination, harassment, or retaliation ☐ Sexual Exploitation, Abuse, or Sexual Harassment (SEA/SH) ☐ Breach of the Code of Conduct ☐ Employment contract or recruitment issues ☐ Other: _____

Description of the Event: Provide dates, locations, and a clear summary of the issue_____

_____

Evidence (if available): List any supporting documents or witnesses (if any).
_____

_____

**4. Desired Outcome**

How would you like to see this issue resolved?

_____

Signature: _____ Date: _____

**Submission & Next Steps**

- Submitting: This form may be submitted through the Project Grievance Mechanism using any of the available grievance channels, including the Project hotline, email, the Ministry of Finance Project Coordination Unit (PCU), designated grievance focal points, contractors or consultants (where applicable), during Project meetings or site visits, or through grievance boxes established under the Project.
- Acknowledgment: You will receive a formal receipt and a case number within 3 working days.
- Response: within 20 working days
- Appeals: If you are not satisfied with the proposed resolution, you may submit an appeal through the Project grievance escalation procedures in accordance with this Grievance Mechanism.
- **Note on SEA/SH Complaints**: Grievances involving Sexual Exploitation and Abuse or Sexual Harassment (SEA/SH) shall be managed through the dedicated confidential survivor-centered procedures described in this Grievance Mechanism. Such grievances shall be handled separately from the standard grievance process and referred to appropriate specialized support services, subject to the survivor's informed consent.

# Annex 5: Code of Conduct for Contractor's Worker

**Lebanon Fiscal Management Project (P181155)**

**Funded by the World Bank**

**Implemented by the Ministry of Finance (MoF), through the Project Coordination Unit (PCU)..**

This Code of Conduct is a necessary document to protect all workers involved in in the Lebanon Fiscal Management Project (P181155) and to promote a safe, respectful, inclusive, and professional working environment free from discrimination, violence, harassment, sexual exploitation and abuse (SEA), and sexual harassment (SH), in accordance with Lebanese legislation, the World Bank Environmental and Social Framework (ESF), and Environmental and Social Standard 2 (ESS2).

| | |
|---|---|
| 1-Commitment to Respect and Public Decency | • Respect the dignity of both women and men, and youth, regardless of their religious, racial, or gender differences.<br>• Respect the worksite, common work tools, cleanliness of the area, and not infringe on public property or interfere in the work of others. |
| 2-No Use of Verbal or Physical Violence | • Gender-based violence: Any harmful act committed against a person's will, based on differences between males and females that are attributed to social reasons….<br>• Sexual violence: Rape, sexual assault, sexual harassment….<br>• Physical violence: Beating, slapping, repeated beating or using a tool….<br>• Emotional violence: Psychological exploitation and blackmail….<br>• Economic violence: Deprivation of resources, denial of access to work tools, failure to comply with the agreed-upon wages…. |
| 3-Harassment, Abuse, and Sexual Exploitation | Commit to refraining from any form of harassment, discrimination, intimidation, or sexual assault, including offensive comments related to sexual orientation, name- calling or using phrases with sexual connotations, staring in a sexually suggestive manner, unwanted touching, making inappropriate sexual gestures, sharing sexual stories or jokes, sending sexually suggestive messages in any form, and attempting or committing sexual assault, including rape |

**I, the undersigned, acknowledge that I have read, had it read to me, understood, and received the necessary clarification and training regarding the content of the Code of Conduct for the Lebanon Fiscal Management Project (P181155). I commit to adhering to the standards outlined above and acknowledge that any action violating this Code may result in disciplinary measures and could negatively affect the continuation of my work within the project.**

| | | |
|---|---|---|
| Name & Signature Employee's<br><br>Date | Name & Signature of Site Manager (Contractor)<br><br>Date | Name & Signature of Supervisor (Consultant)<br><br>Date |

( ) The worker is literate and will disclose their name and signature.

( ) The worker is illiterate, and their name and signature will be disclosed by the Social Specialist

# مدونة سلوك

Lebanon Fiscal Management Project (P181155)

**مشروع الإدارة المالية في لبنا ن - الممول من البنك الدولي والمنفذ من قبل وزارة المالية – وحدة تنسيق المشروع**

تعتبر مدونة السلوك هذه وثيقة أساسية لحماية جميع العاملين في مشروع الإدارة المالية، ولضمان بيئة عمل آمنة ومحترمة وخالية من جميع أشكال العنف أو التمييز أو التحرش أو الاستغلال أو الإساءة، وبما يتوافق مع القوانين اللبنانية ومعايير البنك الدولي، ولا سيما المعيار البيئي والاجتماعي.ESS2

**-1الالتزام بالاحترام والآداب العامة**

- الالتزام بمعاملة جميع العاملين وأصحاب المصلحة باحترام وكرامة بغض النظر عن الجنس أو العمر أو الدين أو الطائفة أو الأصل أو الإعاقة أو أي وضع آخر.
- احترام بيئة العمل والمكاتب والمعدات والأجهزة والأنظمة والممتلكات وعدم إساءة استخدامها.

**-2عدم استعمال العنف بأي شكل من أشكاله**

- الامتناع عن جميع أشكال العنف الجسدي أو النفسي أو اللفظي أو الاقتصادي.
- عدم استخدام التهديد أو الترهيب أو التنمر أو أي سلوك عدائي داخل بيئة العمل.

**-3منع التحرش والاستغلال والاعتداء الجنسي(SEA/SH)**

- حظر جميع أشكال التحرش الجنسي أو الاستغلال أو الاعتداء الجنسي أو أي سلوك غير لائق ذي طبيعة جنسية.
- الإبلاغ الفوري عن أي حادثة من خلال آلية الشكاوى الخاصة بالمشروع.
- احترام السرية وعدم اتخاذ أي إجراءات انتقامية بحق مقدمي الشكاوى.

**-4الصحة والسلامة المهنية**

- اتباع جميع تعليمات الصحة والسلامة المهنية واستخدام معدات الوقاية الشخصية عند الحاجة.
- الإبلاغ عن أي مخاطر أو حوادث أو ظروف عمل غير آمنة فوراً.

**-5الإقرار**

- أقر بأنني قرأت وفهمت هذه المدونة وتلقيت شرحاً حولها، وأتعهد بالالتزام بجميع أحكامها، وأدرك أن أي مخالفة قد تؤدي إلى اتخاذ إجراءات تأديبية أو تعاقدية وفقاً لإجراءات المشروع والقوانين النافذة.

| اسم وتوقيع ممثل المشروع(PCU) | اسم وتوقيع مسؤول الموقع/المشرف | اسم وتوقيع العامل |
|---|---|---|
| التاريخ_____ : | التاريخ_____ : | التاريخ_____ : |

## Annex 6: Grievance Template for Stakeholders:

***Implementing Agency: Ministry of Finance – Project Coordination Unit (PCU)***
***Project: Lebanon Fiscal Management Project (P181155)***

**1. COMPLAINANT CONTACT INFORMATION**

Full Name: _____

ID or Passport Number (optional): _____

Gender: ☐ Male ☐ Female ☐ Other

Address / Community: _____

Phone Number: _____

Email: _____

***Preferred Method of Contact***: ☐ Phone ☐ Email ☐ WhatsApp ☐ Mail

*Note on Anonymity*: You have the right to remain anonymous. If you choose not to provide your name, please ensure you provide at least one secure way for the project team to send you a response (e.g., a generic email or phone number).

**2. REPRESENTATIVE DETAILS (If applicable)**

If you are submitting this on behalf of someone else or a community.

Representative Name: _____

Relationship to Complainant: _____

Contact Details: _____

Where applicable, please attach a signed Letter of Authorization or other evidence demonstrating your authority to act on behalf of the complainant.

**3. DETAILS OF THE GRIEVANCE**

Date of Incident: _____

Location: _____

Type of Grievance (Tick all that apply):

☐ Environmental

☐ Labor and Working Conditions

☐ Financial Management

☐ ICT / Digital Services

☐ Stakeholder Engagement / Access to Information

☐ SEA/SH (Sensitive)

☐ Fraud, Corruption or Misconduct

☐ Other: _____

**Please describe the grievance, including (where applicable):**

- What happened?
- When and where did it occur?
- Who was involved?
- What impact did it have (or is expected to have)?
- Have any supporting documents been attached?

_____
_____
_____

**4. DESIRED OUTCOME**

How would you like to see this issue resolved?

_____
_____
_____

**5. PREVIOUS EFFORTS TO RESOLVE**

Have you previously raised this issue with another person or institution (e.g., the Contractor, Consultant, Ministry of Finance, another government institution, or any other relevant authority)? ☐ Yes ☐ No

If yes, please specify and what was the result _____

_____
_____
_____
_____
_____

**6. CONFIDENTIALITY & SIGNATURE**

Keep my identity confidential from third parties (including Contractors, etc.).

I fear retaliation for making this complaint.

Signature: _____ Date: _____

**7. SUBMISSION CHANNELS**

Grievances, inquiries, suggestions, and positive feedback related to the Lebanon Fiscal Management Project may be submitted through any of the following official channels:

- **Telephone:** Project Grievance Hotline: _____ (available during official working hours);

- **Email:** _____;
- **Online:** Ministry of Finance website (online grievance form), where available;
- **In Person:** Ministry of Finance Project Coordination Unit (PCU), at the designated Project office;
- **Letter:** Delivered or mailed to the Ministry of Finance Project Coordination Unit (PCU);
- **Through Designated Focal Points:** Contractors, consultants, or other Project representatives, where applicable;
- **Grievance Boxes:** Located at Project offices and other designated Project locations, where applicable.

Supporting Documents (optional):

Photos, correspondence, reports, drawings, petitions, or any other documents supporting the grievance may be attached.

**8. Next Steps:**

Upon receipt of the grievance, the complainant will receive an Acknowledgment of Receipt within three (3) working days. The Project will seek to resolve the grievance within fifteen (15) working days, and an official written response will normally be provided within twenty (20) working days, in accordance with the Project Grievance Mechanism.

## Annex 7: Sample Grievance Scenarios and Resolutions

**Scenario 1**: **Allegation of Sexual Exploitation and Abuse (SEA)**

*Grievance*: A Project worker or stakeholder reports an allegation of Sexual Exploitation, Abuse, or Sexual Harassment (SEA/SH) involving a person associated with the Project.

*Resolution Approach*:

- Immediately receive and register the complaint through the dedicated confidential SEA/SH reporting procedure.
- Explain the available support services and obtain the survivor's informed consent before any referral or information sharing.
- Facilitate immediate referral to appropriate medical, psychosocial, legal, or protection services, where requested.
- Manage the case in accordance with the Project SEA/SH Protocol while maintaining strict confidentiality.
- Where applicable, initiate appropriate contractual or administrative measures in accordance with the Project procedures and applicable legislation.
- Report the case in accordance with the Project's incident reporting procedures using anonymized information only.

**Scenario 2**: **Workplace Harassment (SH)**

Grievance: A Project worker reports repeated inappropriate comments or other forms of workplace harassment by a supervisor or colleague.

*Resolution Approach*:

- Document the complaint through the Workers' Grievance Mechanism.
- Conduct an impartial investigation in accordance with the Project procedures while maintaining confidentiality.
- Ensure the complainant is protected against retaliation.
- Implement appropriate corrective or disciplinary measures, where justified.
- Monitor the workplace environment and reinforce awareness of the Code of Conduct.

**Scenario 3**: **Financial Management Concern**

*Grievance*: A stakeholder alleges irregularities, unfair treatment, or lack of transparency during a Project related financial management concern.

Resolution Approach:

- Register the grievance and verify its eligibility under the Project GM.
- Refer the matter to the appropriate financial management focal point for review.
- Where appropriate, investigate the allegation in accordance with the applicable Project procedures.
- Inform the complainant of the outcome while maintaining confidentiality where required.
- Implement corrective measures where deficiencies are identified.

**Scenario 4**: **Stakeholder Engagement Concern**

*Grievance*: A stakeholder reports that affected groups were not adequately informed or consulted regarding a Project activity.

*Resolution Approach*:

- Register the grievance through the Stakeholder Grievance Mechanism.
- Review the consultation and stakeholder engagement records.
- Conduct additional consultations or information-sharing activities where necessary.
- Inform the complainant of the corrective measures taken.
- Update stakeholder engagement practices to prevent similar issues.

**Scenario 5: Retaliation against a Complainant**

*Grievance*: A staff member who filed a complaint report being excluded from meetings and denied opportunities.

*Resolution Approach*:

- Investigate the allegation of retaliation separately from the original grievance.
- Take immediate measures to protect the complainant from further retaliation.
- Reinforce the Project's non-retaliation policy with the relevant parties.
- Implement appropriate corrective or disciplinary measures where retaliation is confirmed.
- Continue monitoring the situation to ensure no further adverse actions occur.