

REPUBLIC OF SOUTH SUDAN

GRIEVANCE REDRESS MECHANISM (GRM)

FOR

South Sudan Public Financial Management and Institutional Strengthening Project (P176761)

May 2025

Ministry of Finance and Planning

Ministries Complex, Juba – South Sudan

TABLE OF CONTENT

TABLE OF CONTENT	1
LIST OF ACRONYMS	3
Definition of Terms.....	5
INTRODUCTION	6
OBJECTIVES OF THE GRM	8
GRM Core Principles.....	9
Sectoral and Institutional Context of the GRM	9
PROJECT DESCRIPTION.....	13
A. Project Development Objective	13
B. Project Components	13
Classification of GRM	14
PROCEDURES FOR REDRESSING GRIEVANCES	15
GRIEVANCE PROCESSING PROCEDURE	16
Receive Grievance	16
Acknowledge Grievance.....	17
Register/Log Grievance	17
Screen Grievance	18
Investigate Grievance.....	18
Classify Grievance	18
Resolving Grievance.....	19
Appeal.....	20
Reporting	20
WORLD BANK GRIEVANCE REDRESS SERVICE (GRS).....	21
HANDLING OF SEA/SH, GBV AND OTHER SENSITIVE GRIEVANCES	22
ADDRESSING GENDER BASED VIOLENCE	24
GBV Referral System	24
Monitoring of GRM system and Referral of SEA/SH/ and Child Protection Cases.....	25
Quarterly monitoring of Action Plan	25
Workers' Grievance Redress Procedure	26
REVIEW AND MONITORING OF GRM	27
Best practices:	27

Annexes	28
Annex 1: Grievance Report Form.....	28
Annex 2: Grievance Register	29
Annex 3: World Bank Incident Classification Guide	29
Annex 4: PFMIS Environmental and Social Safeguarding Code of Conduct	30
Annex 5: Grievance Referral Form.....	32
Annex 6: Minutes of Grievance Redress Committee Meeting	33
Annex 7: Consent of release of information form	34

LIST OF ACRONYMS

CoC	Code of Conduct
DG	Director General
E&S	Environmental and Social
ECRP II	Enhancing Community Resilience and Local Governance Project II
ESCP	Environmental and Social Commitment Plan
ESS	Environmental and Social Standard
FMIS	Financial Management Information System
FY	Fiscal Year
GBV	Gender Based Violence
GOSS	Government of South Sudan
GRM	Grievance Redress Mechanism
GRS	Grievance Redress Service
ICT	Information and Communications Technologies
ID	Identification Document
IPV	Intimate Partner Violence
IT	Information Technology
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MOA	Ministry of Agriculture
MOFP	Ministry of Finance and Planning
MOPS	Ministry of Public Service
NAC	National Audit Chamber
NDS	National Development Strategy
NGO	Non-Governmental Organization
NRA	National Revenue Authority
NSC	National Steering Committee
NTWG	National Technical Working Group

PAPs	Project Affected Persons
PD	Project Director
PDO	Project Development Objective
PFMA	Public Financial Management and Accountability
PFM	Public Financial Management
PFMRS	Public Financial Management Reform Strategy
PM	Project Manager
PMU	Project Management Unit
PPDAA	Public Procurement and Disposal of Assets Authority
PPE	Personal Protective Equipment
R-ARCSS	Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan
SEA/SH	Sexual Exploitation and Abuse/Sexual Harassment
SEP	Stakeholder Engagement Plan
SET	Social and Environmental Team
SOPs	Standard Operating Procedures
STMC	State Transfer Monitoring Committee (STMC)
WB	World Bank

Definition of Terms

Term	Definition
Complainant	An affected individual or party that submit (s) a complaint
Complaint	A complaint is a statement (verbal or written) or expression of displeasure concerning an impact or effect arising from a sub-project as unsatisfactory or unacceptable to the complainant. For the purposes of the PFMIS project, a complaint is a concern about a minor impact or effect that is short term, low in risk, often temporary, that typically does not require an investigation but does require a specific response to remove or remediate the unsatisfactory or unacceptable impact or effect. Unresolved complaints may become grievances if not dealt with appropriately and within a short timeframe (typically 2 days but a maximum of 14 days). Complaints that are dealt with on the spot or resolved immediately can be referred to as minor complaints.
Grievance	A grievance is statement about an action, impact or effect originating from a sub-project that adversely affects the rights, health and/or wellbeing of an affected person or group of people to the extent that it forms legitimate grounds for grievance and if upheld, may result in compensation, legal action or a change to the sub-project in order to resolve the grievance. For the purposes of the PFMIS project, a grievance will require specific response and potentially a formal intervention by the PMU for resolution and such resolution must be formally agreed and recorded.
Grievance Log	A database for maintaining information about grievances received.
Project Affected Person (PAP)	A project affected person is a person that is adversely affected temporarily or permanently as a result of sub-project works under PFMIS project
Severe Incident	A severe incident is an incident <i>that caused significant adverse effect on the environment, the affected communities, the public or workers, e.g., fatality, forced or child labor or rape/sexual violence.</i>

INTRODUCTION

The Government of South Sudan through the Ministry of Finance and Planning (MOFP), with funding from the World Bank, is implementing the Public Financial Management and Institutional Strengthening Project (PFMIS). The main objective of the project is to improve and build capacity for budget preparation and implementation.

This objective is expected to be achieved through improvements in budget preparation reflected in a timelier submission of the annual budget to the Council of Ministers in line with the timetable contained in the Public Financial Management Act (PFMA). Improvements in budget implementation will be reflected in more predictable and timely payment of central government salaries and State transfers, greater transparency through timely disclosure of annual financial statements and procurement data, and improved submission of budget reporting by line ministries to the MOFP. The increased capacity in budget preparation and implementation will be reflected in sustained achievement of these improvements.

The World Bank's Environmental and Social Standards (ESS) requires that Persons Affected by the Project (PAP) are meaningfully consulted and given opportunities to participate in planning and implementing the project. According to the Project Appraisal Document (PAD), the project has several relevant Environmental and Social Standards (ESS) given its context at the time of appraisal. These include:

- i) Assessment and Management of Environmental and Social Risks and Impacts
- ii) Stakeholder Engagement and Information Disclosure
- iii) Labor and Working Conditions
- iv) Resource Efficiency and Pollution Prevention and Management
- v) Indigenous Peoples/Sub-Saharan African Historically Underserved Traditional Local Communities.

Environmental Risk Rating

The PMFIMS environmental risk is rated as Low. The project will support technical assistance and capacity building for fiscal stability and increased transparency and efficiency of core public financial management functions and public services. It will mainly finance ICT investments and consultants for advisory services for legal framework improvement/development and system strengthening, as well as institutional capacity building and training. These services will be procured, and activities implemented by the respective departments at the national level. While neither new construction or renovation of existing office buildings is foreseen in this project, the project will finance significant ICT investments, mostly software and related services. It will also finance some hardware and equipment to improve the efficiency of PFM functions and strengthen ICT capacity of departments for departmental functions and services and that would require significant procurement and training. These risks and impacts from electronic waste can be mitigated through a simple e-waste management protocol that would guide the proper use and safe disposal of e-waste. There is a possible risk related to ESS2 linked to the planned activity to provide solar power Under sub-component 3.2.

Social Risk Rating

The social risk rating is low. It is expected that the project will have a positive outcome on improving financial predictability to prevent economic crisis. The potential social risks emanate from inadequate transparency and stakeholder communication and consultation. In selected priority service delivery sectors, the project activities will be communicated using appropriate language, media, and content at the national level. This will help to communicate and garner feedback from stakeholders in coordination with ECRP II. A Stakeholder Engagement Plan (SEP) was prepared following consultations held with various MDAs and state representatives between August 2021 and January 2022. The SEP includes a plan for continued consultations with other government institutions and organizations from society and a strategy for using appropriate means for communication with stakeholders. The SEP, along with the Environmental and Social Commitment Plan (ESCP) were disclosed in country on January 29, 2022 and on the World Bank external website on February 2, 2022.

Regarding the risk of forced labor, under the ESS2, where there is a significant risk of forced labor related to primary supply workers, the Borrower requires the primary supplier to identify those risks and if forced labor cases are identified, the Borrower will require the primary supplier to take appropriate steps to remedy them. Ultimately, where remedy is not possible, the Borrower will, within a reasonable period, shift the project's primary suppliers to suppliers that can demonstrate that they are meeting the relevant requirements of ESS2. Prior to beginning the procurement process, the Borrower will undertake market analysis to identify the possible contractors or project suppliers of all items and equipment. The bidding documents will emphasize forced labor risks and will require that all suppliers will not engage or employ any child or forced labor among their work force. Bidders will be required to provide two declarations: a Forced Labor Performance Declaration (which covers past performance), and a Forced Labor Declaration (which covers future commitments to prevent, monitor and report on any forced labor, cascading the requirements to their own sub-contractors and suppliers). In addition, enhanced language on forced labor will be included in the procurement contracts. The Bank will prior review procurements of solar panels and components to ensure that enhanced provisions are used by the Borrower.

Sexual Exploitation and Abuse/Sexual Harassment (SEA/SH) Risk Rating is moderate. Even though the prevailing SEA/SH situation and the conflict and volatility in South Sudan set the SEA/SH risk as High, the design of the project does not involve potential SEA/SH risk; hence, it is rated moderate. The capacity building activities will be limited to interactions between internal government staff and consultants in office buildings most of the time. Notwithstanding, the project shall prepare an SEA/SH plan proportionate to the risks.

This document provides guidance for the management of complaints and grievances under the PFMIS project in South Sudan. The purpose is to provide a suitable, centralized Grievance Redress Mechanism (GRM) for the PFMIS that can be applied to meet the World Bank's (WB) environmental and Social Standards (ESSs) and national requirements of the Republic of South Sudan.

Under the WB ESSs, supported projects are required to facilitate mechanisms that address concerns and grievances that arise in connection with a project. One of the key objectives of ESS 10 (Stakeholder Engagement and Information Disclosure) is 'to provide project-affected parties with accessible and inclusive means to raise issues and grievances, and allow borrowers to respond and manage such

grievances. The GRM will enable the PFMIS project to respond to concerns and grievances of the project-affected parties related to the environmental and social performance of the project.

As per the WB ES standards, this GRM makes the following distinctions:

- a) Project-related complaints and grievances: it focuses on project-related complaints and grievances and defines the different steps of handling such. Labor-related complaints and grievances which are complaints from project workers raising workplace concerns, terms of employment and other related concerns will be registered through the workers' GRM, which is a separate GRM elaborated in this document;
- b) Sexual Exploitation and Abuse (SEA/SH) Sexual Harassment (SH) and Gender-Based Violence (GBV) related complaints and grievances: These will focus on complaints and grievances relating to SEA/SH and GBV. Given their sensitivities and considerations related to a survivor-centered approach, they will be referred to the SEA/SH referral pathways by the project focal points, which are laid out in the SEA/SH action plan. They will not be reported directly through the project GRM. However, non-personally identifiable information may be shared through the GRM for purposes of complaint resolution and or provision of assistance to survivors, if required.
- c) First tier complaints: These are concerns or grievances received from Project Affected Persons (PAPs) such as those hired directly by the project, vendors and suppliers, third-party monitoring agents, community workers and project beneficiaries. These complaints are expected to be addressed immediately within stipulated timeframe as outlined in the complaint and resolution mechanism.
- d) Second tier / escalated complaints and grievances: This concerns complaints and grievances that cannot be solved by the first tiers (Project-wide and workers' complaints and grievances) or have been escalated by users dissatisfied with the resolutions from the first tiers. This describes procedures regarding how these grievances shall be addressed through an appeals mechanism.

This manual is informed by the Project's Environmental and Social Commitment Plan (ESCP), the Project Appraisal Document (PAD) and the Project Implementation Manual (PIM). It contains clear processes and procedures (including resolution processes and timelines) for receiving and addressing grievances related to the project. It focuses on solving grievances at the workplace where possible, and if necessary, escalating them to the appropriate higher levels.

OBJECTIVES OF THE GRM

The ideal redress mechanism for grievances is to provide a transparent, accessible, and responsive system through which stakeholders—including beneficiaries, community members, and other affected parties—can lodge complaints or feedback related to project activities, and receive timely, fair, and effective resolution, in order to strengthen accountability, enhance trust, and promote continuous improvement of project implementation. The GRM aims to promptly address grievances to reduce or eliminate project-related negative impacts of the Project on affected persons.

The GRM will enable the Project Authorities/GRC and focal points to address grievances against the Project. It must be noted that this GRM covers grievances that relate to the impacts that the Project will have on its stakeholders, as listed in the Stakeholder Engagement Plan.

Summarily, the specific objectives of the Grievance Redress Mechanism are as follows:

1. Ensuring that the Government of South Sudan's regulations and the World Bank's Environmental and Social Standards are adhered to in all project activities;
2. Addressing any negative environmental and social impacts of the project activities affecting people;
3. Resolving all grievances emanating from the project activities in a timely manner;
4. Establishing relationships of trust between project staff and Grievance Officers;
5. Creating transparency between grievance parties.

GRM Core Principles

This GRM is based on six core principles:

1. **Fairness:** Grievances are treated confidentially, assessed impartially, and handled transparently.
2. **Objectivity:** The GRM incorporates all interested parties in order to guarantee an objective focused on the grievance and not the complainant. The project GRM officers who include the Senior Social Safeguards Specialist, Senior Environmental Specialist and Social Development Specialist will be trained by the Project and will have adequate means and mandate to document grievances (e.g., through interview of witnesses and access to records).
3. **Confidentiality:** The GRM project will adhere to confidentiality principles to protect the identity of complainants and will accept anonymous grievances from those who prefer not to be identified.
4. **Predictability:** GRM shall be time-bound at each stage and have specified time frames for the responses. It shall offer a clear consistency of the system, processes, and procedure with the time frame for each stage and clarity on the types of results it can deliver.
5. **Simplicity and accessibility:** Procedures to file grievances and seek action are simple enough that PAPs can easily understand them. PAPs have a range of contact options including, at a minimum, a hotline telephone number. The GRM is accessible to a wide range of stakeholders, irrespective of their level of education or income. The GRM processes have been made simple and user-friendly to avoid creating confusion or anxiety to potential users.
6. **Responsiveness and efficiency:** The GRM is designed to be responsive to the needs of all complainants. Accordingly, staff handling grievances are trained to take effective action, and respond quickly to grievances and suggestions.
7. **Speed and proportionality:** All grievances, simple or complex, are addressed and resolved as quickly as possible. The action taken is swift, decisive and constructive.

Sectoral and Institutional Context of the GRM

1. The Government of South Sudan (GOSS) has pledged to move forward with comprehensive economic, governance, and PFM reforms, as outlined in Chapter IV of the 2018 Revitalized Agreement on the Resolution of the Conflict in the Republic of South Sudan (R-ARCSS). The peace agreement and renewed commitment to reform are positive signs, providing opportunities to rebuild the economy and institutions. The economic fallout from the COVID-19 pandemic provides further impetus for the government to undertake critical macroeconomic and fiscal reforms, building on key milestones already achieved as part of the peace process. The SMP anchors the macroeconomic reform agenda and helps create the conditions for strong and inclusive growth. While the planned actions are encouraging, continued economic progress will hinge on accelerating advancement in the implementation of the R-ARCSS, and reducing violence, which rose significantly in 2020

relative to 2019.

2. South Sudan's budget processes, including planning, transparency, and implementation, require strengthening. The annual budget does not include comprehensive information about the overall fiscal policy stance. Although annual budgets are prepared, limited information is provided about debt obligations, including the amounts accumulated in arrears to pay staff and contractors, as well as other financial obligations. Agencies administering revenues (the Ministry of Petroleum and the National Revenue Authority [NRA]) face unreliable budget releases; as such, they may withhold funds from revenue collections for operational expenses and incentives. These and other transactions are therefore often not made visible to the Treasury. This is further compounded by the absence of reconciliation procedures in the NRA. Furthermore, a large share of the budget is allocated to maintaining security, with the security sector broadly accounting for more than 40 percent of the total budget over the past three fiscal years. This concentration of spending on security leaves few resources available for service delivery and building human capital through effective interventions in health, nutrition, agriculture services and education. Likewise, little is left for investing in the institutional strengthening and local-level capacity building on which sustainable development and durable peace depend.

3. Budget preparation suffers from unrealistic and incomplete estimates of the available resource envelope, and allocations are not linked to the National Development Strategy (NDS). There is limited alignment and coordination between the Planning and Budget Directorates, weaknesses in the planning for the wage bill and the Public Investment Program, and budgets do not reflect the actual expenditure obligations of the spending agencies. Due to a backlog of annual financial statements and audits of those statements, and a significant accumulation of expenditure arrears, it is difficult to obtain a full picture of the financial position. There is also a lack of clear instructions and guidance concerning budget preparation and the timely production of the comprehensive budget execution reports to support budget planning. Budgets are presented in program format, but no program information or targets or outcomes are included. Similarly, budget credibility is affected by deviations between budget allocations and actual releases, unrealistic budget allocations and unreliable cashflows, resulting in delayed transfers and payments to Ministries, Departments and Agencies (MDAs). This impedes the implementation of government programs. Inadequate appropriation and commitment controls also hamper accurate transaction processing. When coupled with the lack of flexibility for virements, this hinders budget management and implementation (including procurement). It also contributes, in large part, to the proliferation of separate bank accounts in the MDAs.

4. Previous World Bank assessments note that budget implementation for public investment continues to be challenging, with significant divergences between budgets and outturns. Although capital spending outturns reached 3.6 percent of GDP by the end of FY2019/20, this is below the budgeted 14.8 percent of GDP. The COVID-19 crisis is also likely to have exacerbated these challenges, as the government sought to create fiscal space to maintain critical expenditures in the face of declining revenues amidst heightened expenditure pressures. The primary responsibility of ensuring that government resources are invested in bankable projects lies with the MOFP. However, the other MDAs have a key role to play in ensuring that successful implementation is undertaken. In this context, multi-sectoral coordination exists across these agencies to avoid duplication. Over the longer term, public investment management can be strengthened by the adoption of an indicative, multi-year expenditure framework, consistent with the NDS.

5. It is difficult to obtain reliable budget and monthly revenue and expenditure reports, including information about procurement processes and data, such as contract awards, both internally and for vendors. The legal and regulatory framework for accounting and financial reporting also has significant gaps. The Financial Management

Information System (FMIS) is used primarily for payments. Expenditure controls and the posting of other transactions are not comprehensive or timely, resulting in limited financial control, including an inability to perform routine bank reconciliations. The FMIS is also used only in the MOFP, and it does not track arrears. The physical infrastructure and server networks supporting the system are degraded, the cables and wiring exposed to external elements (such as high temperatures and water damage), and basic external and internal security protocols have been disrupted. Ad-hoc and extra-budgetary expenditures persist outside of the FMIS, resulting in limited accountability for and traceability of the resources consumed or the expected outcomes. This weakens public trust in government and the establishment of a social contract between citizens and the state, both of which are important elements of a strong and lasting peace.

6. The public procurement system is not sufficiently robust. The Public Procurement Law that was enacted in 2018 is not complemented by regulations and standard procurement documents. The Law provides for the establishment of a public procurement regulatory authority (the Public Procurement and Disposal of Assets Authority [PPDAA]), but to date the body is yet to be established. The government has made efforts to expedite procurement reforms, including the preparation of regulations and standard procurement documents including manuals, with the support of the World Bank and other development partners. However, the absence of a regulatory body remains a challenge in ensuring that spending agencies adhere to the Public Procurement Law and regulatory framework. The lack of public procurement expertise across spending agencies at the national and subnational levels further hinders the application of the new Law. It is envisaged that the Law will be fully operational in early 2022. Establishing a functional procurement system is a priority under the government's reform agenda.

7. Challenges in payroll management pose significant fiscal risks for the government. Public employment drains the budget, which is dominated by the security sector and rule of law functions. Collectively, these sectors employ nine in ten public sector employees. With limited employment opportunities in the private sector, public employment plays a large role in the economy, as well as in sustaining demand in the markets for goods and services. The public sector accounts for the largest share of formal sector employment in South Sudan. In FY2019/20, there were 449,343 national-level public sector employees. However, civil servant salary payments are often delayed. As of February 2022, the government had accumulated three months of salary arrears for civil servants and state transfers, four months for organized forces, and seven months for universities. These challenges have been compounded by unresolved issues concerning the integrity of the public payroll, particularly for the organized forces. The Ministry of Public Service manages civil service functions and payroll (excluding the security sector). The server on which the current payroll is running was procured over ten years ago and is now outdated. There is limited experience of paying civil servants in central ministries through bank accounts, and the funds for salaries are currently transferred to the bank accounts of the spending agencies. Some spending agencies pay salaries in cash, while others manually prepare a schedule for the banks to transfer funds to the employee accounts. Unpaid salaries are not returned to the Treasury, which hampers accountability. As a result, human resource management remains mostly manual, and is not integrated with the FMIS.

8. The low levels of female representation in the civil service are well recognized and the MOFP does not have a strong track record of promoting and sustaining gender equality in its workforce. The R-ARCSS contains provisions with regards to gender equality, including a 35 percent quota for the participation of women in the Executive branch. The current payroll does not provide gender-disaggregated data and it is difficult to obtain a clear picture of the numbers and characteristics of civil servants currently working in the government, and particularly in the MOFP. As of January 2022, there are no female Director Generals (DGs) or Directors in the MOFP. Anecdotal evidence suggests that women are not taken seriously in the working environment or given high responsibilities, and information is not readily shared with them by their male colleagues. This leads to the loss of

valuable and skilled female professionals that often leave the MOFP to further their studies or to work in other countries or in the humanitarian or development sectors.

9. The State Transfer Monitoring Committee (STMC), the lynch pin for improved oversight and accountability of funds transferred to the state ministries of finance and line ministry subnational entities, is not functioning as envisioned. Capacity and resource gaps hinder planned fund flow transfers. The MOFP's Intergovernmental Fiscal Unit has the responsibility to send monthly conditional transfers for programs for health, education, water and sanitation, environment, agriculture, and so on, as well as grants to states for salaries and operations. The Unit is also responsible for providing support to improve the performance of state governments by monitoring the accountability of the transfers through the STMC. The STMC also verifies that transfers made to states are accurate, timely and recorded accordingly. The STMC reviews monthly reports submitted by the states and recommends to the Undersecretary of Planning the monthly releases to be made to the states. In turn, the states submit payroll reports to the Undersecretary of the Ministry of Public Services. In the absence of an FMIS, states submit their reports using Excel reporting templates. Anecdotal information for one state suggests the following: (i) funds from the state's central bank accounts to their state ministry of finance and investment account (held at a commercial bank) do not match; (ii) state DGs of Finance do not receive payment advice for the transfers to state central bank accounts and do not know how much is transferred; (iii) the Governor of the state entered contracts independently from the state ministry of finance; and (iv) RCF salary funds were used to pay contractors.

10. Independence from Sudan in 2011 led to a concerted effort between the government and development partners to launch a more coordinated and effective approach to civil service reforms and capacity building. On the government side, this included the development of a South Sudan Development Plan and an associated Medium-Term Capacity Development Strategy. As for the development partners, considerations about core government functions were key. However, with the eruption of renewed conflict in late 2013, these plans were set aside and have not been systematically implemented. As a result, fundamental PFM and procurement skills are inadequate in the MOFP and across the MDAs. This is compounded by the overall lack of strategic budget planning and service delivery orientation by the public service. Salary arrears combined with extremely low salary bases translate into low levels of motivation, transparency, and accountability across the civil service, as well as a lack of professional expertise in accountancy, auditing, budgeting, and economic analysis. Given the large gaps in capacity and the collapse of a disciplined environment and adherence to policies and procedures largely due to continuous change of senior management, the foundational elements of reform will be undertaken first. This will then be followed by small, meaningful steps to reshape and strengthen institutions.

11. The GOSS has put in place governance structures to ensure implementation of PFM and economic commitments made under the R-ACSS. A PFM Oversight Committee and a PFM Technical Committee, supported by a Secretariat, were established with the aim of aligning and implementing the government's strategic vision centered around 13 key PFM reform priorities. The GOSS also sought to strengthen coordination and alignment of all PFM technical assistance provided by adopting the Public Financial Management Reform Strategy (PFMRS) Concept Note and Roadmap in June 2021. The PFMRS Concept Note and Roadmap recommend a sequenced plan of action to be discussed, agreed, and implemented by the government. Technical, analytical, and financing support is to be provided by the development partner community.

12. The proposed project incorporates several transformative elements that aim to change the way public finance decisions are made and resources are allocated. The project will support the development of a PFMRS Implementation Plan and the PFM reform priorities by building foundational PFM processes and capacities that improve budget outcomes and transparency at the central level, as well as in focus sectors. The project will play a key role in supporting the transition from third-party to government implementation of World Bank-funded

projects. It will achieve this by strengthening country systems and enhancing capacity within the public sector in areas critical for the transition (for example, the timely submission of quality financial and audit reports, accountability for funds granted, controls to avoid ineligible expenditures). As such, the project will serve as proof of concept that the government can lead donor-funded projects and help to restore credibility of the government with the international community. The expected impact of these transformations is improved service delivery, which will contribute to building trust between the citizens of South Sudan and the government.

PROJECT DESCRIPTION

A. Project Development Objective

PDO Statement: To improve and build capacity for budget preparation and implementation.

13. The project is expected to achieve this PDO in the following ways. Improvements to budget preparation will be reflected in more timely submission of the annual budget to the Council of Ministers compared with the timetable contained in the PFMA Act. Improvements in budget implementation will be reflected in more predictable and timely payment of central government salaries and State transfers, greater transparency through timely disclosure of annual financial statements and procurement data, and improved submission of budget reporting by line ministries to the MOFP. The increased capacity in budget preparation and implementation will be reflected in sustained achievement of these improvements.

PDO Level Indicators

14. The progress toward achievement of the development objective will be measured by the following indicators:

- a) Improved submission time of the annual budget.
- b) Improved timeliness of preparation, reporting and disclosure of annual financial statements.
- c) Central government salaries paid and State transfers released on time.
- d) Line ministries submit quarterly and annual budget implementation reports.
- e) Improved transparency of public procurement processes in central procuring entities.

B. Project Components

Component 1: Strengthening Budget Preparation Processes

This component will support the establishment of a budget preparation process with adequate arrangements, processes, and tools over time to support timely and orderly resource allocation and contribute to the enabling environment for improved service delivery in focus sectors. Through this, the MOFP will develop and strengthen the core underlying elements and functions needed to improve, over time, the accuracy and timeliness of budget preparation and better inform the allocation of funds in priority spending areas.

Component 2: Strengthening the Transparency and Predictability of Budget Implementation and Procurement for Priority Spending Areas

Through this component, the government will strengthen its ability to make timely payments and transfers for priority spending areas including salaries and service delivery sectors, as well as to improve its ability to report on

and manage expenditures. The prompt payment of civil servants' salaries is a first priority as its absence is highly detrimental to motivation of civil servants in performance of their duties.

Component 3: Supporting Institutions, Capacity Development and Facilitating Change for Public Financial Management Reform

The objective of this component is to strengthen the institutional and human capacity of the government to manage PFM reforms. This cross-cutting component will enhance the foundations of PFM capacity for civil servants in the MOFP and line ministries. It will also facilitate change by helping the government to create an environment that encourages learning through capacity building and engagement with citizens and other stakeholders. This component will improve and promote communication across institutional boundaries and stakeholder groups, including through workshops and events to provide information on implementation of the budget and report back on feedback received from citizens.

Component 4: Project Management and Learning

This component will support the management, coordination, and monitoring and evaluation (M&E) of project activities and funds. It will finance: (i) the establishment of a Project Management Unit (PMU) in the MOFP and the recruitment of PMU staff; (ii) project monitoring, which includes a geo-enabled monitoring system and beneficiary feedback/grievance redress mechanism (GRM) which will be accessible to the public; and (iii) PMU training and operating costs. The services of the fiduciary specialists (financial management and procurement), environmental and social specialists, and M&E specialist will be shared with the proposed Enhancing Community Resilience and Local Governance Project, Phase II (ECRP II) to enhance efficiency and economy and harness potential synergies.

Classification of GRM

Aggrieved persons can file different types of complaints depending on the specific issue or concern. Grievances can be related to several issues, including Labour, environmental impact, social impact, health and safety, provision of service or project execution.

The table that below provides an outline of some of the grievances for this Project. These may include but are not limited to the following categories:

Labour	Environmental	Social	Health & Safety	Provision of Service	Project Execution
<ul style="list-style-type: none"> • Wages/payment period • Rest period /hours of work • Vacation leave/sick/maternity/family leave/special leave/termination • Staff performance (harassment; discrimination, bullying, exploitation) • Injury • Training 	<ul style="list-style-type: none"> • Noise • Disposal of material/assets • Dust or chemical pollution, waste management issues 	<ul style="list-style-type: none"> •General information/lack of information •Access (temporary/lack) •Privacy •Violence (physical or sexual) from workers •Participation 	<ul style="list-style-type: none"> • Covid 19 procedures •PPE requirements • Violence (physical or sexual) from employees or workers 	<ul style="list-style-type: none"> • Distribution of payment (non-payment/ reduced payments/ delays) •Beneficiary exclusion error/eligibility •Corruption •Nepotism/exclusion 	<ul style="list-style-type: none"> •Stakeholder engagement •Project description/bids/failure to implement scope •Procurement •Staff performance

		•Cash transfers / temporary grants / Cash for work			
--	--	--	--	--	--

PROCEDURES FOR REDRESSING GRIEVANCES

Grievances can be lodged anonymously, orally or in written form by the Project Affected Persons (PAPs). In establishing the GRM, the public, especially persons being supported by this project, must be informed about the project activities, where they can lodge their concerns, who will be responsible for the appropriate redress and the timeframe of the responses.

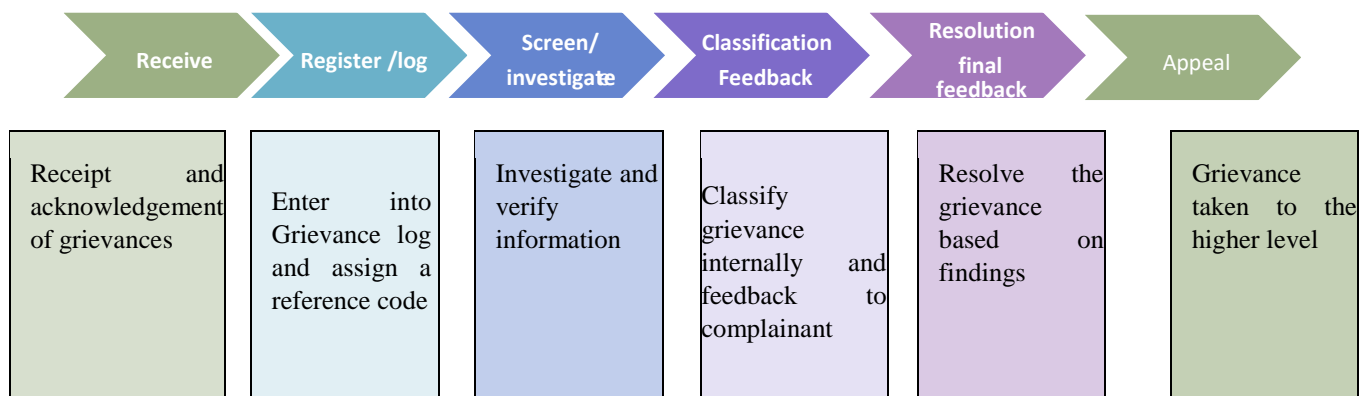
The following are the main actors for the GRM:

- a) The PFMIS Project Director (PFMIS-PD): This is the Director General of Macro Economic and Debt Management at the Ministry of Finance and Planning. The PFMIS-PD is the head of Project Management Unit (PMU) and the Chair of Grievance Redress Committee (GRC).
- b) Project Management Unit (PMU). PMU is the technical governing agency tasked with the project execution, including the fiduciary and safeguard aspects of the PFMIS. The Deputy Project Manager and Safeguards Team are the PMU focal points.
- c) Project Manager (PM): The PM is responsible for managing the Project's implementation. Through the safeguards specialists and deputy project manager, the PM will receive all complaints and provide the aggrieved with a registration number and the Safeguard Team's timeframe within which they would be contacted. The PM will avail resources needed and is responsible for the implementation of the GRM. The PM is the principal secretary to the GRC.
- d) Safeguards Team: This team comprises the Senior Social Safeguards, Senior Environmental and E&S Safeguards Officer (SET Team) to provide communication and consultation to all beneficiaries during the implementation of the GRM.
 - i) Senior Social Safeguards Specialist: The Senior Social Safeguard Specialist is responsible for monitoring, processing and evaluating all grievances. He acts as the principal technical advisor to the PMU and the PM on all GRM issues.
 - ii) Senior Environmental Specialist: The Senior Environmental Specialist is responsible for addressing concerns related to the Project's environmental impacts.
- e) A National Steering Committee (NSC) chaired by the Ministry of Finance and Planning is responsible for overall oversight and policy guidance for the PFMIS. NSC membership comprises undersecretaries from key government ministries and agencies involved in the implementation of PFMIS reform activities such as the MoFP, Ministry of Public Service, National Parliament, the PPDAA, NAC, South Sudan Anti-Corruption Commission and the NRA. The NSC provides policy guidance and final decision on GRM matters that the GRC and NTWG are not able to address such as employment related disputes of public employees.

- f) A National Technical Working Group (NTWG) comprised of MOFP key technical staff and line ministries representing key front-line service delivery and heads of various PFM institutions is accountable for the success of the project. The NTWG will be responsible for providing technical guidance for meeting the reform objectives and ensuring cohesion and coordination of the various project components by reviewing and endorsing annual work plans and budgets. This committee will also be chaired by the MOFP and will meet on a quarterly basis or more often as needed with the participation of the World Bank. The NTWG provides technical guidance and oversight to PMU, including making decisions on complaints that GRC is unable to address.
- g) The Grievance Redress Committee: to effectively facilitate and manage all the appeals, the GRC shall comprise the following persons:
- Director General of Macro Economic and Debt Management (MOFP) – Chair
 -
 - Director General, MPSHRD
 - Deputy Chairperson, NAC
 - Project Manager (PMU) – Secretary
 - Deputy Project Manager
 - Government Legal Counsel (MOFP)
 - Social & Environmental Safeguards Team (SET Team)

GRIEVANCE PROCESSING PROCEDURE

Figure 1: Procedure for processing grievances



Receive Grievance

The PM, and deputy project manager should receive all grievances. Through the consultation process in each participating MDAs, stakeholders will be informed of various avenues through which the mechanism can be accessed.

Mode of receiving grievances

Complaints can be made in person, anonymously, writing, verbally over the phone, by WhatsApp, emails or any other media.

Sample Notification to the public on mediums through which grievances can be submitted

Email: pmfis.grievance@gmail.com/samanyok@gmail.com

Phone or WhatsApp: +211 924735914
+211981127448

Letter: The Deputy Project Manager
Public Financial Management and Institutional Strengthening Project
Ministry of Finance and Planning, Project Management Unit
Local Government Board Compound
Opp Western Gate of Bank of South Sudan
Juba, South Sudan

The above information will be placed at strategic points of each of the relevant MDAs project locations where employees or beneficiaries of the PFMIS project are operating.

A Suggestion Box: This must be installed at the nearest office location of the beneficiary MDAs such as Offices of the Undersecretary or Director General. Suggestion boxes provide a more anonymous way of filing a grievance or for providing feedback. Grievances or feedback submitted to the suggestion box must be expressed in writing. Boxes are clearly marked as PFMIS - related feedback and grievance mechanisms.

Acknowledge Grievance

All grievances will be acknowledged by telephone or in writing by the PM using the Grievance Acknowledgment Form (Annex 1) within 48 hours of receipt. The complainant will be informed of the approximate timeline for addressing the complaint if it cannot be immediately addressed. The PM will work with the Safeguards team to ensure the speedy resolution of the grievance. If the complaint cannot be resolved at this level, it is taken to the next level, including appeal through the courts.

Register/Log Grievance

After receiving and recording the grievance on the GIF, it will be registered in the Grievance Redressal Registration. [Separate registration for labor and other general project grievances].

Figure 2: Grievance Log

All grievances received by the Project, including those received or addressed by the implementing line ministries, shall be logged and filed. (See Grievance Log in Figure 2). While it is expected that the MDAs may address grievances using own mechanisms, the information on these will be shared with the PMU and the PMU would monitor that the grievance is resolved.

Table 2: PMU Contact Information

S/No	Name	Title	Email	Phone	Address
1	Maxwell Melingasuk Loboka	Project Director	melingashukloboka@gmail.com	0923436211	MOFP
2	Ms. Kevin Letiyo	Deputy Project Manager	letiyok.pfmisp@gmail.com	0981127448	LGB
3	Samuel Manyok	Senior Social Safeguards Specialist	samanyok@gmail.com	0924735914	LGB
4	John Matata	Senior Environmental Safeguards Specialist	matata.ecrp2pfmis@gmail.com	0922416222	LGB

Screen Grievance

The Project Coordinator reviews the complaint, classifies it, and assigns a grievance officer. The complaint will be forwarded to the Safeguard Team responsible for investigating the claim and liaising with both the aggrieved party and project technical team to reach a mutually acceptable resolution. The complainant will be given a specific timeline for resolving the claim. Meetings with the grievant/complainant will be held, if necessary, in an attempt to resolve the matter. All meetings must be recorded.

Investigate Grievance

The grievance officer will investigate the complaint. This investigation will include but is not limited to meetings with the complainant, site visits, meetings and/or interviews with project staff and collection of relevant documentation and other forms of evidence. For meetings, the deliberations and decisions will be recorded on the Meeting Record Form included as Annex 2. Government representatives or representatives of the complainant will be allowed to sit in on these meetings.

Classify Grievance

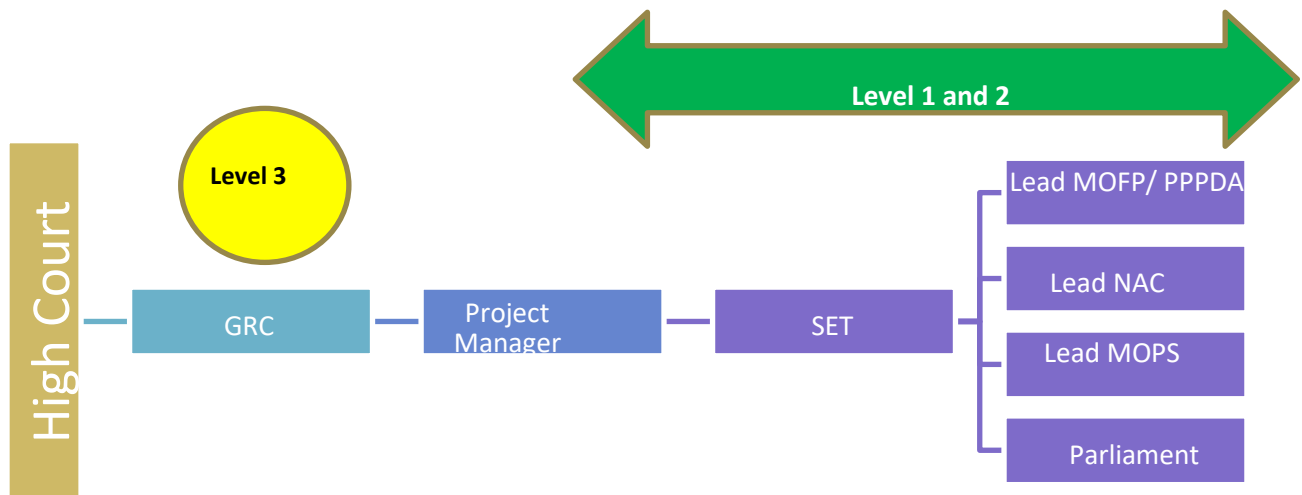
Level 1: When an answer can be provided immediately and/or the safeguards team is already working on a resolution.

Level 2: One-off event, a member of the SET Team & Project Manager, can provide a resolution.

Level 3: If the complaint is repeated or if it's a high-profile grievance that, if not resolved promptly, may represent significant risks to the environment or community, the Grievance Redress Committee will address it. Additionally, the Grievance Redress Committee would address any complaint that indicates a breach of law or applicable policy/regulation.

Level 4: The Court of Law - Violations of rights, Gender-Based Violence (GBV), all grievances that the Grievance Redress Committee cannot resolve will be addressed by the High Court.

Figure 3: Grievance Levels



Resolving Grievance

- The resolution at the first tier should generally be completed within fifteen (15) working days of receiving the grievance and notified to the concerned party through the Disclosure Form.
- If the grievance is not being resolved within this period, it can be referred to the Grievance Redressal System's next level. However, once it is determined that progress is being made towards a resolution, the grievance will be retained at this first level. The complainant will be informed of this decision, and an estimated time for the resolution of the matter will be given either verbally or in writing. If the issue cannot be resolved within thirty (30) working days, it will be transferred to the next level. Once a resolution has been agreed and accepted, the complainant's acceptance will be obtained on the Disclosure Form. If the proposed resolution is not accepted, the grievance will be escalated to level 2.
- The complainant will be informed in writing of the measures taken to address the grievance by the Project Manager or the Senior Social Safeguards Specialist if the complaint is against the Project Manager.
- If the complainant does not receive a response or is not satisfied with the outcome within the agreed time, they can lodge their grievance directly to the Grievance Redress Committee (GRC).

- All grievances concerning non-fulfilment of contracts, levels of compensation, or seizure of assets without compensation shall be made in writing and addressed to the GRC. Copies of the complaint shall be sent to the Project Manager. The GRC should issue a response within forty-five (45) business days following communication from the aggrieved.
- Grievances that the GRC cannot address will be forwarded to the High Court. Either party may seek redress by contacting the Ministry of Finance and Planning to forward the complaint to the High Court through the Chief Justice/Minister of Justice & Constitutional Affairs.

Appeal

Where affected parties are dissatisfied with the outcomes of the grievance process handled by relevant beneficiary MDAs, or where workers are dissatisfied with the solutions provided by the employer (MoFP and or relevant MDAs), the parties have the right to escalate the matter directly to PMU in all other cases. For this purpose, all aggrieved persons shall contact PMU through contact list of PMU GRM focal points provided above.

Where a negotiated grievance solution is required, PMU will form a 2nd Tier Grievance Redress Committee, which will consist of one neutral external individual that commands legitimacy for the resolution of conflicts. The Committee will invite the aggrieved party (or a representative) and decide on a solution which is acceptable to both parties and allows for the case to be closed – based on the agreement of both parties.

Where a grievance is escalated to another institution, (including the court as a last resort), other than the processes within the Project’s GRM, the complainant will be provided with the appropriate information, but will be responsible for following up their case.

Where aggrieved parties are dissatisfied with the response of the 2nd Tier / appeals mechanism, they can report cases directly to the World Bank (see below).

A grievance is considered closed after an amicable solution has been reached between the complainant and the responding party. However, in some situations the beneficiary MDA, MoFP or the PMU may ‘close’ a grievance, even if the complainant is not satisfied with the result. This is the case, for example, where the aggrieved party cannot substantiate the grievance, or where an obvious speculative or fraudulent attempt has been undertaken. In such a circumstance, all steps laid out above will be undertaken before reaching a conclusion. All information will be documented and communicated to the complainant without putting the lives of those who provided information in danger.

The MoFP, all beneficiary MDAs and the PMU should not dismiss any grievance based on a hasty review and closure of an investigation before the complainant has been notified and given an opportunity to provide additional information. The decision to close such grievances requires the endorsement of the GRM Focal Points at PMU.

Reporting

One of the most important tasks of the Project Implementation Unit is the preparation of Quarterly and Annual Reports covering GRM performance in the project. The Annual Report is of particular importance: the document both clarifies the number of complaints and provides performance flaws and weaknesses in indicators.

The reports will include summary information on:

- Grievances and complaints that have the potential to affect the implementation of the project
- The number of grievances, complaints and concerns received in the period of reporting.
- The status of all open grievances
- Explanation of grievances that have not been resolved or closed within the stipulated period, including reasons for proposed resolutions that have not been acceptable to the complaint (s)
- Any major lesson learnt and comments received from Project personnel, government, or community members on the grievance resolution process.

WORLD BANK GRIEVANCE REDRESS SERVICE (GRS)

The Grievance Redress Service (GRS) is an avenue for individuals and communities to submit complaints directly to the World Bank if they believe that a World Bank-supported project has or is likely to have adverse effects on them, their community, or their environment.

The World Bank GRS can be found at the following URL link: <https://www.worldbank.org/en/projects-operations/products-and-services/grievance-redress-service>

Complaints must be completed in writing and addressed to the GRS. They can be submitted using the following methods:

1. Online, by completing the online form: <https://pubdocs.worldbank.org/en/743201426857500569/Grievance-Redress-Service-GRS-complaint-form.docx>
2. By email to grievances@worldbank.org
3. By letter or by hand delivery to the World Bank Headquarters in Washington D.C., United States or any World Bank Country Office- printing and using this form: <https://www.worldbank.org/en/projects-operations/products-and-services/grievance-redress-service#file>

It must be noted that although the complainant has the right to access this service at any time, this GRS should ideally only be accessed once the project's grievance mechanism has first been utilized without an acceptable resolution.

HANDLING OF SEA/SH, GBV AND OTHER SENSITIVE GRIEVANCES

SEA/SH AND GBV Guiding Principles and relevant standards:

- Safety. At all times, safety of a survivor must be considered. Safety also means ensuring that hard to reach areas populations have safe access to services, integrating GBV activities into other services and locations and using simple activities as a discreet entry point for GBV specific activities.
- Confidentiality. Survivors have the right to choose who they tell their story and any information about them should only be shared with their informed consent;
- Non-discrimination. Survivors should receive equal and fair treatment regardless of their sex, age, race, sexual orientation, marital status etc.;
- Respect and dignity: Respect for survivor's wishes, needs, choices, rights and dignity;
- Sexual exploitation and abuse constitute acts of gross misconduct and are therefore, grounds for termination of employment;
- Sexual activity with children (under 18) is prohibited regardless of the age of majority or age of consent locally. Mistaken belief regarding the age of the child is not a defense.
- Exchange of money, employment, goods or services for sex including sexual favors or other forms of humiliating, degrading or exploitative behavior is prohibited. This includes exchange of assistance that is due to beneficiaries.

- Sexual relationships between humanitarian workers and beneficiaries are strongly discouraged since they are based on inherently unequal power dynamics. Such relationships undermine the credibility and integrity of humanitarian aid work;
- Where a humanitarian worker develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker whether in the same agency or not, he/she must report such concerns via established agency reporting mechanisms;
- Humanitarian workers are obliged to create and maintain an environment which prevents sexual exploitation and abuse and promotes the implementation of their code of conduct;

If the related grievance is Sexual Exploitation and Abuse or Sexual Harassment, it shall be recorded in the SEA/SH incident report form by the SEA/SH focal person (Senior Social Safeguards Specialist and deputy project manager) without divulging personal identification details about the survivor. The Project Manager and the SEA/SH focal point shall ensure that all sensitive incidents are promptly reported to the Project Director and that sensitive information is securely filed in folders until it is entered into the system. Access to the SEA/SH filing system will be restricted to the Safeguards Specialist and the Deputy Project Manager.

The Senior Social Safeguards Specialist shall obtain consent by completing a SEA/SH information sharing consent form before referring the survivor to the appropriate service referral where they shall receive further assistance and or treatment. If the SEA/SH incident is due to project activities, it will be followed up by the focal point to ensure it is resolved and closed with survivor's consent, and that measures to prevent recurrence of the incident are established.

SEA/SH incidents involving project contractors or project employees shall be reported to the Project Manager for investigation by relevant authorities and appropriate action in line with WB policies as well as other applicable legislation shall be taken against the perpetrator.

In view of SEA/SH cases, the GRM will consider the following:

- All GRM grievance recipients need to report the case within 24 hours to the PMU, as the PMU is obliged to report any cases of SEA/SH to the WB within 24 hours following informed agreement by the survivor. The PMU will then refer the survivor to ensure the adequate provision of case management and referral pathways, ensuring survivor
- PMU will sensitize the public and relevant MDAs on SEA, raise awareness about the appropriate channels for reporting such incidents, train stakeholders (contractors, employees), assist and refer survivors to appropriate service providers, and monitor implementation of the SEA risk mitigation measures. This includes the sensitization of affected populations to the risk and impact of SEA through awareness-raising sessions and the dissemination of information as well as through education and communication materials on SEA prevention and risk mitigation. All information should be made accessible to so they are aware of how to report incidents from the project affecting them. PMU is responsible to monitor that the training for contractors regarding the CoC obligations

and awareness-raising activities are in place. The information gathered is monitored and reported to PMU.

ADDRESSING GENDER BASED VIOLENCE

According to the World Bank Guidance Note on GBV in civil works, ‘GBV is an umbrella term for any harmful act that is perpetrated against a person’s will and that is based on socially ascribed gender differences.’ It can therefore occur in a variety of different ways, including through the infliction of physical, mental and sexual harm, or suffering threats of such acts, as well as coercion and other deprivations of liberty, such as early or forced marriage, economic abuse or denial of resources, services and opportunities, trafficking and abduction for exploitation, Intimate Partner Violence (IPV) perpetrated by a former or current partner. Most importantly, the World Bank applies ‘GBV’ as an umbrella term that includes SEA/SH.

The SET team (senior social safeguards specialist and deputy project manager) will be responsible for dealing with any GBV issues should they arise. The manifestation of GBV or SEA/SH include, but is not limited to:

- Physical violence (such as slapping, kicking, hitting, or the use of weapons);
- Emotional abuse (such as systematic humiliation, controlling behavior, degrading treatment, insults, and threats);
- Sexual violence, which includes any form of non-consensual sexual contact, including rape;
- Sending inappropriate videos or pictures with co-workers
- Making sexual or lewd comments
- Inappropriate and unwanted sexual advances or gestures
- Making comments about body parts, clothing, or appearance in a sexual manner
- Inappropriately making physical contact with another person
- Asking a co-worker about their sexual orientation/history, etc.
- Making comments about someone's gender identity or sexual orientation
- Being offered an employment benefit in exchange for a sexual favor
- Economic abuse and the denial of resources, services, and opportunities (such as restricting access to financial, health, educational, or other resources to control or subjugate a person);

GBV Referral System

Any GRM grievance recipient has to instantly refer survivors to the existing GBV service providers. In order to complete existing information and develop referral pathways for GBV survivors, a service mapping and coordination with the GBV Sub-Cluster within will shed light on the functioning and effectiveness of referral pathways in place. Consultation will take place during the Project implementation phase and will serve to update the GBV action plan.

Following a service mapping of existing referral services in the project location, The PMU will sign service agreements/MOUs with NGOs working in the area to provide a minimum of health, psychosocial, case management and legal services to survivors of GBV/SEA/SH in all project areas.

Monitoring of GRM system and Referral of SEA/SH/ and Child Protection Cases

PMU will monitor all SEA/SH/SH and child protection cases reported through the various reporting mechanisms and report back to the WB. New complaints and ongoing cases and complaints will be followed closely by the PMU Senior Social Safeguards Specialist to ensure instant appropriate responses. In some instances, PMU, MDAs and project contractors will conduct joint inspections and monitoring visits that will include supporting GBV/GRM/SEA/SH aspects.

Monitors will ensure that:

- Project participants, employees and contractors are aware of their rights, of the risks and threats to these, and the mechanisms available to them to report cases;
- Appropriate referral pathways are provided to survivors;
- Facilitate survivors' access to essential services;
- All staff are trained on SEA/SH, CoC and their protocols. At PMU level, a complaint is received and processed and the protocols are followed in a timely manner and complaints are referred to the SEA/SH resolution mechanism to be addressed;
- Where applicable, a response from the criminal justice system to investigate sexual violence/exploitation is provided;
- Where applicable, perpetrators are brought to justice and survivors are encouraged to report and engage with the criminal justice system;
- Services from the health system are provided, including for acute and long-term health implications of sexual violence; and
- A comprehensive response from social welfare services and community-based support services is provided.

Indicators for referral pathways:

1. SEA/SH Standard Operating Procedures (SOP) are in place at national and sub-national levels and project teams at national and sub-national levels are aware of SEA/SHA SOPs;
2. Number of staff/GRM focal points and complaint responders oriented on the referral pathway; and
3. GBV services mapped in project locations on a quarterly basis.

Quarterly monitoring of Action Plan

The PMU will monitor the implementation of the SEA/SH action plan on a quarterly basis. Quarterly reviews will focus on:

- Ensuring that all activities have been undertaken and/or are on track;

- Reviewing all referrals made in specific cases, and assess whether complaints have been handled and resolved appropriately;
- Monitoring and reporting on the effectiveness of the implementation of the SEA/SH;
- Reporting on progress on all activities and re-assessment of risks, monitoring and mitigation measures are put in place; and
- The Project team will update the PMU on a quarterly basis on the availability of GBV services for providing referral information for GBV, SEA/SH reporting survivors.

Non-compliance: Where quarterly reviews identify non-compliance, the matter will be reported to the PMU Project Manager. The PMU will then seek clarification from project contractors and jointly develop plans on how to bring activities back on track. Serious cases of non-compliance will be reported to the WB by the PMU and may result in the closure of activities as per WB standard procedures for addressing non-compliance.

Workers' Grievance Redress Procedure

The objective of this procedure is to provide a structured, fair, and timely resolution mechanism for workplace grievances between employees and employers, or among employees, without resorting to formal court intervention—except in instances that constitute criminal offenses requiring mandatory legal reporting. Procedure

1. PMU will only contract sub-contractors with registered CoC or who sign an undertaking to comply with the provisions of Labor Act for contracted workers and contractors who will comply with applicable rules in the case of community workers;
2. Contractors induct the employee on the applicable workers' GRM, and on all relevant workers' rights. All records of induction shall be kept and made available for inspection by the PMU or the WB;
3. In case of violation, the aggrieved employee must capture and present the details of the grievance to the person they report to or the supervisor's superior in case of conflict of interest;
4. The supervisor will verify the details and seek to address the matter no later than 48 hours;
5. The supervisor will escalate the matter if not resolved within 48 hours until a resolution is arrived at;
6. Where no resolution is found, after 30 days, the employee can either escalate the matter to the 2nd tier / appeals mechanisms (see below), or to the sector specific institutions or courts to resolve the matter between employer and employee. The Court of Appeal's decision is final which is the highest court of appeal;
7. Where the formal courts are not accessible, do not exist in an area, or cannot render a judgment, the matter shall be reported to the 2nd tier / appeals mechanism described below;

8. The Contractor shall keep records of all proceedings of grievance redress that are within its jurisdiction and furnish the PMU as part of the periodic progress reporting to the PMU;
9. All grievances of sexual nature (SEA/SH) experienced by a worker should follow the referral pathways and complaints resolution mechanism laid out in the SEA/SH action plan which is directly managed by the project focal points (senior social safeguards specialist and deputy project manager). A worker has the right to launch such complaints with any supervisor at any level, with relevant MDAs in the case of a subcontractor, or directly with the PMU. All personnel shall be trained appropriately in the reception of such cases and in providing appropriate referrals;
10. All SEA/SH cases must also be reported to the Project Manager or the PMU Senior Social Safeguards Specialist to allow for appropriate follow-up of organizational SEA mechanisms and for follow-up on the potential violation of the CoC; and
11. In case of risk of retribution, the employee may immediately escalate to the court system or to the PMU as noted under. If confidentiality is requested, the PMU will ensure such to avoid any risk of retribution, including in its follow-up actions.

REVIEW AND MONITORING OF GRM

PMU safeguards specialist and deputy project manager will ensure meaningful review of the performance of the grievance redress process of the Project. The Project Manager should ensure that all grievances are addressed within the stipulated timeframe between 15 days to 90 days from the time the grievance was first received, as stated above.

Best practices:

- The best redress for a grievance is to eliminate factors that can lead to grievances;
- When project sites have been identified, a consultation and information session will be scheduled with residents to discuss the nature of the Project and to note and address any concerns on the project development.
- Identify areas susceptible to grievance generation and identify possible opportunities or alternatives. Recommendations should be made and discussed with the Project Manager [where necessary, discussion with National Steering Committee]. If the grievance cannot be avoided, compensation or alternate options should be communicated to the potential aggrieved individual.
- On the determination of the project site, screening should be conducted for boundaries, agriculture produce, and other assets subject to be affected by the Project. When identified, a discussion should be undertaken with the Project Manager [where necessary discussion with National Steering Committee] to minimize or eliminate potential grievances.

- Deal with every grievance in a fair, objective and just manner.
- Track grievances (number received, number resolved).
- Issue booklets/pamphlets to the public to educate them on the services available for redress to their grievances and the correct point of contact (for example, the Project Manager, the Ministry of Agriculture for crops and the Revenue Authority for tax issues).
- The Project Manager should meet with the SET monthly to ensure that all grievances and compensation are resolved during the project implementation.

Annexes

Annex 1: Grievance Report Form

Reference No: _____

Details of Complainant:

Full name: _____

I wish to raise my grievance anonymously

I request not to disclose my identity without my consent Contact

By Mail: Please provide mailing address:

Gender of Complainant:

Age of Complainant:

By Telephone: _____

By Email _____

Preferred Communication:

One time incident/grievance Date ____/____/

Happened more than once (how many times) _____

On-going (currently experiencing problem)

Description of Incident or Grievance:

Location of grievance:

What happened? Where did it happen? Who did it happen to? What is the result of the problem?

What would you like to see happen to resolve the problem?

Annex 2: Grievance Register

The grievance register will contain the following information (ideally in an excel file, or if at local level in a book):

Type of Information	Response
Complaint/ Log number	
Reference document (s)	
Date complaint made	
Date complaint received	
Category of Grievance	
Method of Logging: Direct Communication; Suggestion Box; Toll-free Line;	
Complaint name (state if anonymous)	
Location in which complained action took place (district, village)	
Caller contacts for follow up	
Gender	
Age	
Parties against whom complaint is made (Unit/contractor/Agency etc)	
Nature of Complaint ["SEA/SH"; "Timing of Payment"; "Amount of Payment"; "Inclusion or Issue regarding Project benefits" or create standard categories based on complaint type]	
Description of Complaint	
Nature of feedback (describe)[In case issue type is SEA/SH immediate referral to the GBV referral system]	
Verification and investigation (describe)	
Recommended action (describe)	
Timeline of Initial feedback (within 5 days) [investigate the claim within 5 working days, and share findings/feedback with relevant stakeholder]	

Status update (and justification if it is not expected to be resolved within the timeframe set out)	
Date Resolved	

Annex 3: World Bank Incident Classification Guide

Indicative

- Relatively minor and small-scale localized incident that negatively impacts a small geographical areas or small number of people
- Does not result in significant or irreparable harm
- Failure to implement agreed E&S measures with limited immediate impacts

Serious

- An incident that caused or may potentially cause significant harm to the environment, workers, communities, or natural or cultural resources
- Failure to implement E&S measures with significant impacts or repeated non-compliance with E&S policies incidents
- Failure to remedy Indicative non-compliance that may potentially cause significant impacts
- Is complex and/or costly to reverse
- May result in some level of lasting damage or injury
- Requires an urgent response
- Could pose a significant reputational risk for the Bank.

Severe

- Any fatality
- Incidents that caused or may cause great harm to the environment, workers, communities, or natural or cultural resources
- Failure to remedy serious non-compliance that may potentially cause significant impacts that cannot be reversed
- Failure to remedy Serious non-compliance that may potentially cause severe impacts Is complex and/or costly to reverse
- May result in high levels of lasting damage or injury
- Requires an urgent and immediate response
- Poses a significant reputational risk to the Bank.

Annex 4: PFMIS Environmental and Social Safeguarding Code of Conduct

The rules and guidelines contained in this CoC form an integral part of your employment contract. The Ministry of Finance and Planning expects that every individual worker employed under the project behaves with respect for human rights and dignity, for the equal rights of men and women, and for the values and regulations of World Bank that are in compliance with the laws of South Sudan.

No worker of the project is exempt from this CoC. Its violation may result in disciplinary action by MOFP including, in serious cases, in your immediate removal from the project and dismissal. Breaches will lead to criminal prosecution when the violation of the CoC is also a violation of national laws.

As a worker directly engaged under the PFMIS:

- I will adhere to the instructions and guidance of the designated supervisor and of any PMU personnel at the workplace.

I will protect the natural environment and work in a sustainable manner. I will follow the instructions on waste management, prevention of spills, and on any other activity designed to protect the environment.
- I will avoid any unsafe acts and I will take extra care in ensuring that the way I perform my duties does not cause harm to myself or others.

I will follow the health and safety procedures and use plant, equipment and personal protective equipment (PPE) according to manuals and instructions, to ensure my safety and that of my co-workers.
- I will not have sexual relations with children (under 18 years).

I will not engage in any form of sexual abuse or exploitation of any person of any age, including exchanging sex for money, goods, services or other things of value.

I will treat everyone with respect and dignity at all times, and challenge all forms of harassment, discrimination, intimidation, exploitation, abuse and threat of violence.
- I will uphold the integrity and reputation of MOFP/PMU by ensuring that my conduct is consistent with MOFP values.

I will not work under the influence of alcohol or drugs, nor will I be in possession of illegal substances.

- I will not engage in any violent confrontation or conflict with my fellow workers on-site or off-site.

- I have received induction or training by PMU or by its representatives on the content of this CoC, and I understand the standards of conduct that I commit to follow by signing this CoC.
- I understand that I have a responsibility to speak up and report possible or actual violations of this CoC to PMU through the established GRM reporting procedure;
- I understand that failure to respect the terms of this CoC may result in my immediate removal from the project and in the termination of my contract.

Name (in block letters)	Signature	Place, date

Annex 5: Grievance Referral Form

South Sudan Financial Management and Institutional Strengthening Project

Grievances Referral form

(Fill and attach a copy of register form & minutes of Appeal Committee)

Project Location: _____ Complaint referred to: _____ Date: __/__/____

Reasons for referral: _____

Complainant details (Name, ID/Tell. No.)	Details of the accused:(Name, ID/Tell. No.)	Resolution 1: -	Resolution 2: - By Authority where complaint referred to	Feedback to/from complainant

Complaint referred by: _____

Signature: _____

Date: _____

Complaint finally resolved by: _____

Signature: _____

Date: _____

Annex 6: Minutes of Grievance Redress Committee Meeting

South Sudan Financial Management and Institutional Strengthening Project

Minutes of the GRC Committee sitting

(Grievances register form to be attached)

Project Location: _____ Date of meeting: _____ Time: _____

Case number	Agenda of discussion <i>(Name of complainant and the accused)</i>	Main issues discussed	Action points/ Resolutions of the complaint reported	Feedback to/from complainant

GRC Secretary: _____ Signature: _____ Date: _____

GRC Chairperson: _____ Signature: _____ Date: _____

Annex 7: Consent of release of information form

CONFIDENTIAL

Consent for release of Information

(This form should be read and clearly explained to the complainant that he/she can choose from the listed options)

I, _____, give

(Indicate full names)

my permission for _____

(Indicate names and position of project representative)

to share information about the incident I have reported to them as explained below:

- I understand that by giving my permission I am agreeing to the sharing of the specific case information from my incident report with the appropriate service providers so that I can receive medical, safety, psychosocial and/ or legal assistance;
- I understand that the information shared will be treated with utmost confidentiality and respect and shared only as needed for reporting and to provide the assistance I request;
- I understand that releasing this information means that the service provider may come and talk to me;
- I understand that I have the right to change my mind about sharing information with the designated focal points or service providers listed below at any point in time.

I would like information released to the following service providers:

Yes No (Tick all that apply and specify name, service provider and/ or agency as applicable)

		Protection Services:
		Medical services:
		Psychosocial services:
		Legal assistance:
		Safe Space:
		Other(specify):

Signature or Thumbprint of Complainant _____ Date: _____ Contact: _____