

**Republic of Cameroon**

**Improving Performance, Accountability and  
Transparency in Cameroon PforR (P505030)**

**ENVIRONMENTAL AND SOCIAL  
COMMITMENT PLAN (ESCP)**

**Negotiated**

**February 6, 2025**

## **ENVIRONMENTAL AND SOCIAL COMMITMENT PLAN**

1. The Republic of Cameroon (the Recipient) will implement the technical assistance component funded through an IPF (Project) within the Improving Performance, Accountability and Transparency in Cameroon PforR, through the MINFI's Programme Coordination Unit (PCU) and the Project Steering Committee as set out in the Financing Agreement (the Agreement). The International Development Association (the Association) has agreed to provide financing for the Project, as set out in Agreement.
2. The Recipient shall ensure that the Project is carried out in accordance with the Environmental and Social Standards (ESSs) and this Environmental and Social Commitment Plan (ESCP), in a manner acceptable to the Association. The ESCP is a part of the Agreement. Unless otherwise defined in this ESCP, capitalized terms used in this ESCP have the meanings ascribed to them in the Agreement.
3. Without limitation to the foregoing, this ESCP sets out material measures and actions that the Recipient shall carry out or cause to be carried out, including, as applicable, their respective timeframes; institutional, staffing, training, monitoring and reporting arrangements; and grievance management. The ESCP also sets out the environmental and social (E&S) documents that shall be prepared or updated, consulted, disclosed and implemented under the Project, consistent with the ESSs, in form and substance acceptable to the Association. Said E&S documents may be revised from time to time with prior written agreement by the Association. As provided for under the referred Agreement, the Recipient shall ensure that there are sufficient funds available to cover the costs of implementing the ESCP.
4. As agreed by the Association and the Recipient, this ESCP will be revised from time to time, if necessary, to reflect adaptive management of Project changes or unforeseen circumstances or in response to Project performance. In such circumstances, the Association and the Recipient agree to update the ESCP to reflect these changes through an exchange of letters signed between the Association and the Recipient's Representative specified in the Agreement. The Recipient shall promptly disclose the updated ESCP.
5. The subsection on "Indicators for Implementation Readiness" below identifies the actions and measures to be monitored to assess Project readiness to begin implementation in accordance with this ESCP. Nevertheless, all actions and measures in this ESCP shall be implemented as set out in the "Timeframe" column below irrespective of whether they are listed in the referred subsection.

MATERIAL MEASURES AND ACTIONS		TIMEFRAME	RESPONSIBLE ENTITY
<b>IMPLEMENTATION ARRANGEMENTS AND CAPACITY SUPPORT</b>			
A	<p><b>ORGANIZATIONAL STRUCTURE</b></p> <p>a. Establish and maintain a PCU within the entity implementing the project, the Ministry of Finance (MINFI), that is tasked with E&amp;S management with qualified staff and resources to support management of environmental, social, health and safety (E&amp;S) risks and impacts of the Project including an environmental and social specialist with proven experience on OHS and stakeholder engagement.</p>	<p>a. Establish a PCU within 30 days of Project Effective Date and thereafter maintain the PCU throughout Project implementation</p> <p>b. Hire or appoint an environmental and social specialist, per agreed terms of reference, no later than 60 days of Project Effective Date and thereafter maintain the environmental and social specialist throughout Project implementation.</p>	Ministry of Finance (MINFI).
B	<p><b>CAPACITY BUILDING PLAN/MEASURES</b></p> <p>Prepare and implement the following capacity building plan:</p> <p>Training for PIU, stakeholders, and Project workers on strategic environmental and social assessment; occupational, health and safety; Gender Based Violence: Sexual Exploitation and Abuse and Sexual Harassment and ES incident response and reporting; stakeholder mapping and engagement, grievance redressing and climate change issues.</p>	Capacity building Plan to be completed within the 60 days of Project Effective Date and implemented throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)
<b>MONITORING AND REPORTING</b>			
C	<p><b>REGULAR REPORTING</b></p> <p>Prepare and submit to the Association regular monitoring reports on the environmental, social, health and safety (E&amp;S) performance of the Project. The reports shall include:</p> <ul style="list-style-type: none"> <li>• Status of preparation and implementation of E&amp;S documents required under the ESCP.</li> <li>• Summary of stakeholder engagement activities carried out as per the Stakeholder Engagement Plan.</li> <li>• Complaints submitted to the grievance mechanism(s), the grievance log, and progress made in resolving them.</li> <li>• Number and status of resolution of incidents and accidents reported under action E below.</li> </ul>	Submit quarterly reports to the Association throughout Project implementation, commencing after the Project Effective Date. Submit each report to the Association no later than 10 days after the end of each reporting period.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)

MATERIAL MEASURES AND ACTIONS		TIMEFRAME	RESPONSIBLE ENTITY
E	<p><b>INCIDENTS AND ACCIDENTS</b></p> <p>a. Notify the Association of any incident or accident relating to the project which has, or is likely to have, a significant adverse effect on the environment, the affected communities, the public or workers, including those resulting in death or significant injury to workers or the public; acts of violence, discrimination or protest; unforeseen impacts to cultural heritage or biodiversity resources; pollution of the environment; forced or child labor; displacement without due process (forced eviction); allegations of sexual exploitation or abuse (SEA), or sexual harassment (SH); or disease outbreaks. Provide sufficient detail regarding the scope, severity, and possible causes of the incident or accident, indicating immediate measures taken or that are planned to be taken to address it, and any information provided by any contractor and/or supervising firm, as appropriate.</p> <p>b. Arrange for an appropriate review of the incident or accident to establish its immediate, underlying and root causes. Prepare, agree with the Association, and implement a Corrective Action Plan that sets out the measures and actions to be taken to address the incident or accident and prevent its recurrence.</p>	<p>a. Notify the Association no later than 48 hours after learning of the incident or accident. Provide available details upon request.</p> <p>b. Provide review report and Corrective Action Plan to the Association no later than 10 days following the submission of the initial notice, unless a different timeframe is agreed to in writing by the Association.</p>	<p>Ministry of Finance (MINFI) through the Project Coordination Unit (PCU) and the five ministerial departments and state owned enterprise acting as implementing agencies.</p>
<b>ESS 1: ASSESSMENT AND MANAGEMENT OF ENVIRONMENTAL AND SOCIAL RISKS AND IMPACTS</b>			
1.1	<p><b>USE OF RECIPIENT'S PARTIAL ENVIRONMENTAL AND SOCIAL ASSESSMENTS AND/OR PLANS FRAMEWORK</b></p> <p>a. Ensure that the E&amp;S risks and impacts of the Project, are managed in accordance with this ESCP and the Recipient's E&amp;S Framework, which includes, inter alia, Law No. 96/012 of August 5, 1996 on environmental management, Decree 0171/2013/PM of February 13, 2013 on the environmental and social impact study and subsequent orders, and the Decree No. 2022/5074/PM of July 4, 2022 setting the procedures for exercising control over the social compliance of projects.</p> <p>b. The terms of reference for activities will include relevant provisions of the applicable Environment and Social Standards (ESS), including relevant aspects of the Environmental Health and Safety Guidelines (EHSG) and should be vetted by the Association.</p>	<p>a. Throughout Project implementation.</p> <p>b. Prior to approving the TOR of the relevant activity.</p>	<p>Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)</p>

MATERIAL MEASURES AND ACTIONS		TIMEFRAME	RESPONSIBLE ENTITY
	<p>c. Promptly notify the Association of any changes to the Recipient’s E&amp;S Framework that may materially adversely affect the Recipient’s ability to manage the E&amp;S risks and impacts of the Project in line with the ESSs and the immediate measures taken or that are planned to be taken to address said changes and the ensuing potential risks and impacts of the Project. If, in the opinion of the Association, such changes adversely affect relevant ESHS risk management aspects of the Project, the Recipient shall agree to implement measures and actions to address them in a manner acceptable to the Association. The ESCP shall be updated to reflect such agreed actions.</p> <p>d. Prepare and implement strategic environmental and social impact assessment consistent with the relevant ESSs, including downstream impact analysis as per vetted terms of reference by the Association.</p> <p>e. Prepare and implement a capacity building on E&amp;S risks and impacts management as described in section B.</p>	<p>c. Notify the Association immediately after taking notice of the change to the Recipient’s E&amp;S Framework. Subsequent actions, if requested by the Association, shall be reflected in an updated ESCP as indicated in paragraph 4 of the Initial Section of this ESCP.</p> <p>d. TOR to be vetted by the Association before the activity is carried out.</p> <p>e. TOR to be vetted by the Association before the activity is carried out.</p>	
1.3	<p><b>TECHNICAL ASSISTANCE</b> Carry out the consultancies, capacity building, training, and any other technical assistance activities under the Project, including, inter alia, the compliance risk management framework, study to support achieving the right balance between increasing tax revenue and fostering a supportive environment for private sector growth in the medium to long term; methodology for climate-tagging of government expenditures; updating standard bidding documents to incorporate environmental (including climate) and social aspects; preparation of the Poverty and Social Impact Assessment, and Stakeholder Engagement Plan and Grievance Redress Mechanism for the Program, in accordance with terms of reference acceptable to the Association, that are consistent with the ESSs. Thereafter prepare and finalize the outputs of such activities in compliance with the terms of reference.</p>	Throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)
<b>ESS 2: LABOR AND WORKING CONDITIONS</b>			
2.1	<b>USE OF RECIPIENT’S PARTIAL LABOR MANAGEMENT PROCEDURES FRAMEWORK</b>	a. Throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)

MATERIAL MEASURES AND ACTIONS	TIMEFRAME	RESPONSIBLE ENTITY
<p>a. Ensure that the labor management and working conditions of Project workers are consistent with this ESCP and with the Recipient’s labor framework, which includes, Law no. 92/007 of August 14, 1992, on the labor code; Law n°68/LF/18 of November 18, 1968, on the organization of the prevention of work accidents and occupational diseases; Ordinance n°73/17 of 22 May 1973 on the organization of Social Security; Law n°77/11 of July 13, 1977, on compensation for work accidents and occupational diseases; Order N° 039 /MTPS /IMT of November 26, 1984, fixing the general measures of hygiene and security in the workplaces.</p> <p>b. Gap filling measures to ensure that Project workers are engaged in the implementation of the Project in accordance with ESS2 are the following:</p> <ul style="list-style-type: none"> <li>i. Provide direct and contracted Project workers with information and documentation that is clear and understandable regarding their terms and conditions of employment through written contracts setting out their rights, including, inter alia, rights related to hours of work, wages, overtime, compensation, and benefits, as well as written notice of termination of employment, and details of severance payments, as applicable;</li> <li>ii. Implement occupational health and safety (including personal protective equipment, and emergency preparedness and response) measures, taking into account the General Environmental, Health and Safety Guidelines (EHSGs), the industry-specific EHSGs and other Good International Industry Practice (GIIP), as relevant;</li> <li>iii. Implement measures, as applicable, to, inter alia: (i) prevent the use of all forms of forced labor and child labor; (ii) enable workers to benefit from, inter alia, access to grievance mechanisms without fear of retaliation; and (iii) provide effective freedom to form and join workers organizations or alternative mechanisms for expressing their concerns and protect their rights related to labor and working conditions;</li> <li>iv. Develop a code of conduct for workers, which shall include measures to prevent and respond to sexual exploitation and abuse, and sexual harassment (SEA/SH) cases;</li> <li>v. Incorporate the relevant requirements above in the E&amp;S specifications of the procurement documents and contracts with third parties that engage contracted and primary suppliers workers in the implementation of the Project.</li> </ul>	<p>b. Throughout Project implementation. Gap filling measures application to be informed in the quarterly reports to the Association throughout Project as part of section C.</p>	

MATERIAL MEASURES AND ACTIONS		TIMEFRAME	RESPONSIBLE ENTITY
2.2	<p><b>OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT</b></p> <p>Ensure that the OHS of Project workers are consistent with this ESCP and with the Recipient's OHS framework, which includes, inter alia, the country's relevant policy, legal and institutional framework, including its national, departmental, or local implementing institutions, and the applicable laws, regulations, procedures, and implementation capacity.</p>	Throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU) and the five ministerial departments and state owned enterprise acting as implementing agencies.
2.3	<p><b>GRIEVANCE MECHANISM FOR PROJECT WORKERS</b></p> <p>Establish a grievance mechanism for Project workers and consistent with ESS2 and operate it.</p>	Establish grievance mechanism prior engaging Project workers and thereafter maintain and operate it throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU) and the five ministerial departments and state owned enterprise acting as implementing agencies.
<b>ESS 3: RESOURCE EFFICIENCY AND POLLUTION PREVENTION AND MANAGEMENT</b>			
3.1	<p><b>USE OF RECIPIENT'S PARTIAL WASTE MANAGEMENT AND RESOURCE EFFICIENCY AND POLLUTION PREVENTION AND MANAGEMENT FRAMEWORK</b></p> <p>Develop as part of the internal regulations appropriate measures such as (i) incorporating energy-efficient and environmentally friendly technologies for ICT systems and (ii) developing and implementing e-waste/energy management good practice in accordance with this ESCP and the Recipient's E&amp;S Framework as part of the section on under ESS1.</p>	Throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)
<b>ESS 4: COMMUNITY HEALTH AND SAFETY</b>			
4.1	<p><b>USE OF RECIPIENT'S TRAFFIC AND ROAD SAFETY AND COMMUNITY HEALTH AND SAFETY FRAMEWORK</b></p>	Throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)

MATERIAL MEASURES AND ACTIONS		TIMEFRAME	RESPONSIBLE ENTITY
	Ensure that specific measures to cover Community health and safety risks, including, inter alia traffic and road safety, community exposure to health issues, management and safety of hazardous materials, emergency preparedness and response, security (including engagement of security personnel), are managed in accordance with this ESCP and the Recipient's E&S Framework already mentioned in the section under ESS1 above.		
4.3	<p><b>SEA AND SH RISKS</b></p> <p>Develop a code of conduct for workers, which shall include measures to prevent and respond to sexual exploitation and abuse, and sexual harassment (SEA/SH) cases.</p>	Code of Conduct should be concluded within 60 days of Project Effective Date, and thereafter implement it throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)
<b>ESS 5: LAND ACQUISITION, RESTRICTIONS ON LAND USE AND INVOLUNTARY RESETTLEMENT</b>			
	Not relevant		
<b>ESS 6: BIODIVERSITY CONSERVATION AND SUSTAINABLE MANAGEMENT OF LIVING NATURAL RESOURCES</b>			
	Not relevant		
<b>ESS 7: INDIGENOUS PEOPLES/SUB-SAHARAN AFRICAN HISTORICALLY UNDERSERVED TRADITIONAL LOCAL COMMUNITIES</b>			
	Not relevant		
<b>ESS 8: CULTURAL HERITAGE</b>			
	Not relevant		
<b>ESS 9: FINANCIAL INTERMEDIARIES [This standard is only relevant for Projects involving Financial Intermediaries (FIs).]</b>			
	Not relevant		
<b>ESS 10: STAKEHOLDER ENGAGEMENT AND INFORMATION DISCLOSURE</b>			
10.1	<p><b>STAKEHOLDER ENGAGEMENT PLAN</b></p> <p>Incorporate stakeholder engagement and information disclosure measures in the implementation of the Project, in a manner consistent with ESS10. To this end, implement the following measures:</p> <p>a) Identify relevant stakeholders.</p> <p>b) Provide stakeholders with information about the environmental and social risks and impacts of the Project in a timely, understandable, accessible and appropriate manner and format including websites and sites of the government offices of the Program.</p> <p>c) Consult stakeholders in a culturally appropriate manner, which is free of manipulation, interference, coercion, discrimination and intimidation;</p> <p>d) Document and report the stakeholder engagement activities under the regular reports, as relevant, including: (i) stakeholder identification and/or mapping; (ii) information disclosed; (iii)</p>	SEP should be prepared per vetted terms of reference by the Association, and concluded within 60 days of Project Effective Date, and thereafter implement it throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)



MATERIAL MEASURES AND ACTIONS		TIMEFRAME	RESPONSIBLE ENTITY
	description of consultations and participation mechanisms utilized, and records of meetings held; (iv) feedback received and responses to said feedback; and (iv) m and (iv) measures to engage stakeholders who, because of their particular circumstances, may be disadvantaged or vulnerable.		
10.2	<p><b>PROJECT GRIEVANCE MECHANISM</b></p> <p>Establish, publicize, maintain, and operate an accessible grievance mechanism, to receive and facilitate resolution of concerns and grievances in relation to the Project, promptly and effectively, in a transparent manner that is culturally appropriate and readily accessible to all Project-affected parties, at no cost and without retribution, including concerns and grievances filed anonymously, in a manner consistent with ESS10.</p> <p>The grievance mechanism, which will be the same of the Program, shall be equipped to receive, register, and facilitate the resolution of SEA/SH complaints, including through the referral of survivors to relevant gender-based violence service providers, all in a safe, confidential, and survivor-centered manner.</p>	Establish the grievance mechanism within the 60 days of the Effective Date, and thereafter maintain and operate the mechanism throughout Project implementation.	Ministry of Finance (MINFI) through the Project Coordination Unit (PCU)
<p><b>INDICATORS FOR IMPLEMENTATION READINESS</b></p> <p>The following actions are indicators for implementation readiness:</p> <ol style="list-style-type: none"> <li>Recruitment of the E&amp;S specialist in Project Coordination Unit</li> <li>Capacity building Plan to be completed</li> <li>Grievance mechanism for project workers</li> <li>Grievance Mechanism operational</li> </ol> <p>All these measures should be completed within 60 days after the Effective Date of the Project.</p>			