

DEMOCRATIC REPUBLIC OF CONGO



MINISTRE DES FINANCES

Comité de Pilotage et d'Orientation de la Réforme des Finances Publiques

COREF

**DRC Enhancing Collection of Revenue and Expenditure Management Project
(P171762)**

ENVIRONMENTAL AND SOCIAL COMMITMENT PLAN

(ESCP)

Updated Version

March 2026

ENVIRONMENTAL AND SOCIAL COMMITMENT PLAN

1. The Democratic Republic of Congo (hereinafter "the Recipient") will implement the DRC Enhancing Collection of Revenue and Expenditure Management Project (ENCORE) under the leadership of the Ministry of Finance. The International Development Association (hereinafter "the Association") has agreed to provide the original and additional financing of the DRC Enhancing Collection of Revenue and Expenditure Management Project (hereinafter the "Project"). This ESCP supersedes previous versions of the ESCP for the Project and shall apply both to the original and the additional financing for the Project referred to above
2. The Recipient shall implement the material measures and actions necessary to ensure that the project is implemented in accordance with the World Bank's Environmental and Social Standards (ESS) and this Environmental and Social Commitment Plan (ESCP), in a manner acceptable to the Association.
3. The Recipient shall comply with the provisions of all other environmental and social documents required under the World Bank's Environmental and Social Framework (ESF) and referencing this ESF. These include the Stakeholder Engagement Plan (SEP), Labor Management Procedures (LMP), Strategic Environmental and Social Assessment (SESA), as well as the timelines specified in these E&S documents.
4. The agency or unit referred to in paragraph 1 above. 4. The Recipient is responsible for ensuring compliance with all requirements of the ESCP even when implementation of specific measures and actions is the responsibility of the ministry, agency or unit referred to in paragraph 1 above.
5. Implementation of the material measures and actions set out in this ESCP shall be monitored and reported by the Recipient to the Association in accordance with the provisions of this ESCP and the legal agreement. In addition, the Association will monitor and evaluate the progress of such material measures and actions throughout Project implementation.
6. As agreed between the Association and the Recipient, this ESCP may be revised from time to time during Project implementation, to reflect adaptive management of Project changes and unforeseen circumstances or in response to an assessment of Project performance conducted as part of the ESCP itself. In such circumstances, the Beneficiary must agree with the Association to such changes and revise the ESCP to reflect such changes. Agreement on changes to the ESCP is to be documented through an exchange of letters signed between the Association and the Recipient, through the Ministry of Finance. The recipient will promptly disclose the updated ESCP.
7. Where project performance, circumstances, or unforeseen changes during project implementation result in changes in risks and impacts, the Recipient will provide additional funds, as appropriate, for the implementation of actions and measures to address such risks and impacts.
8. Table 1 below summarizes the material measures and actions required, the responsibilities of the actors involved, and the timeline for implementation of the selected measures and actions.

MATERIAL MEASURES AND ACTIONS		TIME SCHEDULE	RESPONSIBLE ENTITY/AUTHORITY
MONITORING AND REPORTING			
A	<p>REGULAR REPORTING</p> <p>Prepare and submit to the Association regular monitoring reports on the environmental, social, health and safety (ESHS) performance of the Project. The reports shall include:</p> <ul style="list-style-type: none"> • Status of preparation and implementation of E&S documents required under the ESCP. • Summary of stakeholder engagement activities carried out as per the Stakeholder Engagement Plan. • Complaints submitted to the grievance mechanism(s), the grievance log, and progress made in resolving them. • E&S performance of contractors and subcontractors as reported through contractors' and supervision firms' reports. • Number and status of resolution of incidents and accidents. 	<p>Submit quarterly reports to the Association throughout Project implementation, commencing with the effective date of the restructuring. Submit each report to the Association not later than 15 business days after the end of the quarter.</p>	<p>Ministry of Finance/COREF</p>
B	<p>INCIDENT AND ACCIDENT NOTIFICATION</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; dam failure; 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 available details of the incident or accident to the Association upon request.</p>	<p>a) Report the incident or accident to the Association no later than 48 hours after becoming aware of it and within 24 hours for cases of SEA/SH, and for any serious incident or accident.</p> <p>b) Provide a review report to the Association no later than 10 days after the submission of the initial notice, unless a different timeframe is agreed to in writing by the Bank/Association.</p> <p>c) Provide Corrective Action Plan to the Association no later than 10 days following the submission of the initial notice, as requested by the Association, unless a different timeframe is agreed to in</p>	<p>Ministry of Finance/COREF</p>

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	<p>b) Arrange for an appropriate review of the incident or accident to establish its immediate, underlying and root causes.</p> <p>c) 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>	writing by the Association.	
C	<p>MONTHLY REPORTS FROM CONTRACTORS</p> <p>Require contractors to produce monthly ESHS performance monitoring reports in accordance with the indicators specified in the respective bidding documents and contracts, and to submit such reports to the Association.</p>	Submit the monthly reports to the Association, as annexes to the reports to be submitted under action A above, and upon request by the Association.	<ul style="list-style-type: none"> Ministry of Finance/COREF
ESS 1: ASSESSMENT AND MANAGEMENT OF ENVIRONMENTAL AND SOCIAL RISKS AND IMPACTS			
	<p>ORGANIZATIONAL STRUCTURE</p> <p>1.1. Maintain throughout Project implementation at PIU-ENCORE qualified and adequately resourced staff to support the management of the ESHS risks and impacts of the Project, including an Environmental and Social Development Specialist and a GBV Specialist.</p>	Maintain the specialists throughout Project implementation	Ministry of Finance/COREF
	<p>ENVIRONMENTAL AND SOCIAL INSTRUMENTS</p> <p>1.2. a) Prepare and disclose Labor Management Procedures (LMP), Stakeholder Engagement Plan (SEP), SEA/SH Action Plan, Strategic Environmental and Social Assessment (SESA), and the Environmental, Social, Safety, and Health Emergency Response Plan, and Mining Benefit Sharing Assessment with Local Communities.</p> <p>b) The E&S instruments developed for the parent Project, including SEA/SH Prevention and Response Action Plan, Stakeholder Engagement Plan (SEP), should be updated to cover the 3 new provinces covered by the AF of the Project and will be made publicly available, consulted upon and adopted for the Project.</p>	<p>a) The LMP, SEP, ESCP, SEA/SH Action Plan, GRM (of the parent Project were disclosed in 2021 and 2022. The SEP and SEA/SH Action Plan should be updated, disclosed, and adopted before the AF becomes effective, and thereafter implemented throughout Project implementation.</p> <p>b) The LMP should be updated, disclosed, and adopted if significant changes to the labor laws occur during project implementation, or when an updated version is deemed warranted by the Association.</p>	Ministry of Finance/COREF

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	<p>c) Update the Strategic Environmental and Social Assessment (SESA), the Environmental, Social, Safety, and Health Emergency Response Plan and the Mining Benefit Sharing Assessment with Local Communities in DRC (BSA) developed under the parent project.</p> <p>Once updated, the corresponding action plans will need to be implemented.</p>	<p>c) updated draft of the SEP will be disclosed by AF Appraisal; the finalized version of the SEP will be disclosed as indicated in 10.1, and the updated SEA/SH Action Plan will be disclosed within the timeframe indicated in 4.2.</p> <p>d) The SESA and BSA were published on October 25, 2025.</p>	
1.3.	<p>CONTRACTOR MANAGEMENT</p> <p>Incorporate relevant aspects of the ESCP, including relevant environmental and social instruments, labor management procedures, and the Code of Conduct prohibiting SEA/SH related misconduct, in the ESHS specifications of the tender documents issued to contractors and contractors. Then, ensure that these contractors and their subcontractors comply with the ESHS specifications of their respective contracts.</p>	<p>As part of the preparation of the respective procurement documents and contracts, and prior to any call for tenders, integrate environmental and social (E&S) measures and SEA/SH mitigation and response measures consistent with those developed in the SEA/SH Prevention and Response Action Plan.</p> <p>Supervise service providers throughout Project implementation.</p>	Ministry of Finance/COREF
1.4.	<p>TECHNICAL ASSISTANCE</p> <p>Ensure that consultations, studies (including feasibility studies), capacity building, training and any other technical assistance activities under the Project are carried out in accordance with terms of reference that are acceptable to the Association and consistent with the ESSs. Thereafter ensure that the output of these activities complies with the terms of reference.</p>	<p>Throughout Project implementation.</p>	Ministry of Finance/COREF
ESS 2: LABOR AND WORKING CONDITIONS			
2.1.	<p>LABOR MANAGEMENT PROCEDURES</p> <p>The LMP prepared for the Parent Project includes provisions on working conditions, management of the employer-worker relationship, occupational health and safety (including personal protective equipment and emergency preparedness and response), code of conduct (including SEA/SH</p>	<p>The parent Project's LMP was disclosed on July 8, 2022.</p>	Ministry of Finance/COREF

MATERIAL MEASURES AND ACTIONS		TIME SCHEDULE	RESPONSIBLE ENTITY/AUTHORITY
	provisions), forced labor, child labor, SEA/SH-sensitive grievance mechanism for Project workers, and requirements for contractors, sub-contractors and project manager.		
2.2.	<p>GRIEVANCE MECHANISM AND PLANT MANAGEMENT FOR PROJECT WORKERS.</p> <p>Establish and operationalize a SEA/SH-sensitive grievance mechanism for Project workers, as described in the labor management procedures and in accordance with ESS2.</p> <p>All staff must sign the CoC that addresses and sanctions SEA/SH behavior in case of non-compliance.</p> <p>Organize regular training on the following topics: SEA/SH risks, the content of the code of conduct and the mechanism put in place for reporting incidents.</p> <p>Ensure that project staff and beneficiaries are not discriminated against or experience reprisals for using the GRM.</p>	<p>The GRM developed under the original financing is to be maintained, rolled out in the 3 new provinces within 90 days after the effective date of the AF and then implemented for the duration of project implementation.</p>	Ministry of Finance/COREF
2.3.	<p>OCCUPATIONAL HEALTH AND SAFETY (OHS) MEASURES</p> <ul style="list-style-type: none"> The beneficiary should ensure that the relevant OHS aspects will be considered during the implementation of the project activities (service mission, organization of residential workshops, etc.) In addition, the recipient must ensure that a risk and hazard assessment will be conducted for activities that may generate an emergency event. Based on the results of the human rights assessment, an Emergency Response Plan (ERP) will be prepared in coordination with the 	<p>The emergency response plan developed under the initial financing needs to be updated, adopted, and disseminated. It must also be implemented through additional financing activities, while incorporating the realities of the new provinces.</p> <p>It will become effective no later than 90 days after the date of effectiveness of the AF.</p> <p>During project implementation, these measures should be maintained throughout project implementation.</p>	Ministry of Finance/COREF

MATERIAL MEASURES AND ACTIONS		TIME SCHEDULE	RESPONSIBLE ENTITY/AUTHORITY
	relevant local authorities and the affected community.		
ESS 3: RESOURCE EFFICIENCY AND POLLUTION PREVENTION AND MANAGEMENT			
3.1.	<p>EXTRACTIVE INDUSTRY AND POLLUTION PREVENTION AND MANAGEMENT</p> <p>The project activities are not anticipated to lead to excessive use of energy, water, and the generation of waste. Furthermore, they will not lead to increased consumption of resources including raw materials. This standard is therefore not currently relevant.</p>	N/A	Ministry of Finance/COREF
ESS 4: COMMUNITY HEALTH AND SAFETY			
4.1.	<p>COMMUNITY HEALTH AND SAFETY</p> <p>Assess and manage specific risks and impacts on the community resulting from Project activities and integrate risk mitigation and management measures into the terms of reference for all activities.</p> <p>Relevant aspects of this standard should be considered, as appropriate, when preparing the TORs for activities, including, but not limited to, measures to:</p> <ul style="list-style-type: none"> ▪ Minimize the risk of community exposure to communicable diseases (STI, HIV-AIDS), including COVID-19, Ebola, and Mpox. ▪ Ensure that individuals or groups who, because of their circumstances, may be underserved or vulnerable, have access to the development benefits of the project. ▪ Manage risks associated with the use of security personnel; Given that some of the provinces involved are conflict areas, conflict issues will also be addressed in the SESA. 	<ul style="list-style-type: none"> ▪ During project implementation. ▪ These measures and actions should be maintained throughout project implementation. 	Ministry of Finance/COREF

	MATERIAL MEASURES AND ACTIONS	TIME SCHEDULE	RESPONSIBLE ENTITY/AUTHORITY
	<ul style="list-style-type: none"> ▪ Manage the risks of labor influx; and preventing, mitigating and responding to SEA/SH risks. 		
4.2.	<p>RISKS OF SEXUAL EXPLOITATION AND ABUSE, AND SEXUAL HARASSMENT</p> <ul style="list-style-type: none"> ▪ The Borrower should develop, adopt, and implement an SEA/SH Action Plan to assess and manage SEA/SH risks. ▪ The SEA/SH Action Plan includes: <ul style="list-style-type: none"> - Provisions for codes of conduct that specifically prohibit SEA/SH and describe applicable sanctions, and will be signed by project employees and consultant staff (firms or individuals); - An awareness-raising strategy that outlines how employees, stakeholders, and local communities will be sensitized on the risks and consequences of gender-based violence, including SEA/SH, employees' responsibilities under the Code of Conduct, and procedures for reporting such incidents. - Provisions to hold independent community consultations with women in safe and enabling environments and with female facilitators, who will provide information on project-related risks to women and feedback on the safety and accessibility of reporting means and GRM for SEA/SH complaints. - A training strategy outlining the responsibilities of employees affected by the CoC, SEA/SH concepts, prohibited behaviors and sanctions for violations, and specific procedures for handling SEA/SH complaints in an ethical and confidential manner, following a survivor-centered approach. ▪ The Borrower should include SEA/SH related clauses in all bidding documents and contracts for project activities. 	<p>The Parent Project's SEA/SH Action Plan must be updated and adopted no later than 90 days after the effective date of the AF and thereafter implemented throughout Project implementation.</p>	<p>Ministry of Finance/COREF</p>

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4.3.	<p>SAFETY MANAGEMENT</p> <p>Assess, through a security risk assessment document, and implement measures to manage project security risks, including risks related to engaging security personnel to protect project workers, sites, assets, and activities, in accordance with any safety management plans resulting from the security risk assessment, Guided by the principles of proportionality and good international industry practice, and by applicable law, relating to hiring, rules of conduct, training, equipping, and monitoring of such personnel.</p> <p>The Recipient should ensure that any public or private security personnel involved in the Project adhere to clear rules of interaction and a code of conduct consistent with ESS4 and acceptable to the World Bank.</p>	Prior to the commencement of any relevant activity.	Ministry of Finance/COREF
ESS 5: LAND ACQUISITION, RESTRICTIONS ON LAND USE AND INVOLUNTARY RESETTLEMENT			
	<p>RESETTLEMENT POLICY FRAMEWORK, RESETTLEMENT PLANS OR LIVELIHOOD PLAN</p> <p>ESS5 is not currently relevant. The project does not involve any risks or impacts related to land acquisition, restrictions on land use, or involuntary resettlement.</p>	N/A	Ministry of Finance/COREF
ESS 6: BIODIVERSITY CONSERVATION AND SUSTAINABLE MANAGEMENT OF LIVING NATURAL RESOURCES			
6.1.	<p>BIODIVERSITY CONSERVATION AND SUSTAINABLE MANAGEMENT</p> <p>ESS6 is not currently relevant. Project activities such as capacity building, system strengthening, support for legal reforms and regulatory activities and other technical assistance activities are not expected to have a direct negative impact on the conservation of biodiversity and sustainability of living natural resources.</p>	N/A	Ministry of Finance/COREF
ESS7: INDIGENOUS PEOPLES/SUB-SAHARAN AFRICA: HISTORICALLY UNDERSERVED TRADITIONAL LOCAL COMMUNITIES			
7.1	<p>INDIGENOUS PEOPLES PLANNING FRAMEWORK</p>	N/A	Ministry of Finance/COREF

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	ESS7 is not currently relevant. The presence of IPSSAHUTLC communities has not been reported in any area covered by the project.		
ESS 8: CULTURAL HERITAGE			
	The updated strategic environmental and social assessment of the AF will contain the chance finds procedures in accordance with ESS8.	Prepared, adopted and disclosed no later than 120 days after effectiveness of the AF	Ministry of Finance/COREF
ESS 9: FINANCIAL INTERMEDIARIES			
ESS9 is not relevant. The project activities will not involve any financial intermediaries			
ESS 10: STAKEHOLDER ENGAGEMENT AND INFORMATION DISCLOSURE			
10.1.	<p>STAKEHOLDER ENGAGEMENT PLAN PREPARATION AND IMPLEMENTATION</p> <p>Update, adopt and implement a Stakeholder Engagement Plan (SEP) for the Project, in accordance with ESS10, that includes measures to, inter alia, provide stakeholders with relevant, understandable and accessible information in a timely manner and consult with them in a culturally appropriate and non-manipulative manner, interference, coercion, discrimination, and intimidation.</p> <p>A Stakeholder Engagement Plan was developed under the parent project to integrate the AF activities. This SEP will need to be updated to consider the activities of the 3 new provinces covered by the additional financing and carry out additional stakeholder engagement activities in those additional provinces.</p>	<p>A SEP was prepared and disclosed for the parent project on July 08, 2022. It should be updated, disclosed, and adopted within 60 days of the AF becoming effective, including a record of the additional stakeholder engagement activities carried out in the new provinces added as part of the AF, and thereafter implemented throughout Project implementation.</p>	Ministry of Finance/COREF

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10.2.	<p>PROJECT GRIEVANCE MECHANISM</p> <p>A Grievance Redress Mechanism (GRM) already exists under the parent project and is being implemented. The AF should be maintained and deployed in the new AF provinces following the original financing approach for greater efficiency to receive and facilitate the resolution of Project-related complaints in a timely and effective manner, in a manner that is transparent, culturally appropriate and readily accessible to all Project-affected parties, cost-free and non-reprisal, including concerns and complaints submitted anonymously, in a manner consistent with ESS10.</p> <p>The GM is equipped to receive, register, and facilitate the resolution of SEA/SH complaints, referring survivors to relevant GBV service providers in a safe, confidential, and survivor-centered manner.</p>	<p>The existing GRM of the parent project should be updated, disclosed, and adopted within the same timeframe as 10.1, and thereafter implemented throughout Project implementation.</p>	<p>Ministry of Finance/COREF</p>
10.3.	<p>CAPACITY SUPPORT (TRAINING)</p>		
10.1	<p>Training on the ESF is required for PCU staff, stakeholders, relevant ministries, in particular:</p> <ul style="list-style-type: none"> • Training in the implementation unit of the ESF and World Bank requirements. • Environmental and Social Commitment Plan (ESCP): content, how to prepare it, who prepares it, and responsibility/accountability. • Stakeholder Engagement Plan (SEP): stakeholder identification and mapping, and the commitment expected during project preparation and implementation. • Grievance Redress Mechanism (GRM) of the project: its importance, objectives, content, and who implements it and how. • How to develop and manage SEA/SH mitigation, prevention and response action plan. • How to address SEA/SH grievances in an ethical and confidential manner, following a survivor-centered approach. 	<p>Within 90 days of effectiveness and throughout project implementation.</p>	<p>Ministry of Finance/COREF</p>

MATERIAL MEASURES AND ACTIONS		TIME SCHEDULE	RESPONSIBLE ENTITY/AUTHORITY
	<ul style="list-style-type: none"> • Training in how to ensure proper monitoring of the implementation of the environmental and social risk management measures of the project. • Emergency preparedness and response; 		
10.2	<ul style="list-style-type: none"> • Support a specific capacity needs assessment with a capacity building plan for the Directorate of Mining Environmental Protection (DPEM), the Congolese Environment Agency (ACE), the Directorate of Hygiene, Health and Mining Safety and a capacity building plan to be prepared to the satisfaction of the Association. • Capacity building of the services responsible for environmental monitoring and control of the mining and hydrocarbon sector (the Mining Environment Department (DPEM), the Congolese Environmental Agency (ACE), the Directorate of Hygiene, Health and Mining Safety, one will be prepared in a satisfactory manner for the Association) 	Within 90 days of project effectiveness and throughout project implementation	