



Annual External Compliance Report of the Supreme Committee for Delivery & Legacy's Workers' Welfare Standards

From vision to reality – a review of the workers'
welfare legacy of the Qatar World Cup

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Glossary of terms

Auxiliary Services

Any subcontractor, consultant, labour supplier or recruitment agent appointed by Contractors in the construction sector.

Bulletin I

Revisions and additions to the Workers' Welfare Standards (WWS), published in February 2018.

BWI

Building and Wood Workers' International, a global trade union representing workers in the construction sector.

Call-off contracts

Under the Supreme Committee for Delivery & Legacy (SC) remit, call-off contracts allow contractors to provide services only during a specific period as and when requested by the main contracting party. This includes different types of contractors such as Tournament Bus Services (TBS) providers, Hotel Operators and event related manpower suppliers.

Contractor

Any party that has a contractual standing in the SC's supply chain. This includes main contractors, who have a direct relationship with the SC, as well as the companies that have a contractual relationship with the main contractor. A contractor to a main contractor is referred to as a Tier 1 subcontractor. A contractor to a Tier 1 subcontractor is referred to as a Tier 2 subcontractor.

COVID-19

Coronavirus disease of 2019

GCC (Gulf Cooperation Council) Approved Medical Centre's Association (GAMCA)

Association created to provide medical examinations to expatriates intending to join the labour market in the GCC countries.

H&S

Health and Safety

Hospitality Service Providers

Any subcontractor, consultant, labour supplier or recruitment agent appointed by Hotel Operators.

Host Country Operations (HCOs)

Projects and activities undertaken by the SC for the organisation and delivery of the Tournament. These include, but are not limited to, the following:

- (a) Fan accommodations
- (b) Hospitality and catering on official sites
- (c) Security operations
- (d) Sports facilities management
- (e) Spectator services

Hotel Operators

Contractors that operate hotel services in Doha. This includes global hotel brands as well as local Qatari hotels.

Joint Committees

Joint Labour Committees which are represented by both workers and management staff.

Manpower agency

Companies that employ workers and lease them out to other companies to provide a variety of services.

Mol

Ministry of Interior

MoL

Ministry of Labour

NOC

No Objection Certificate

Other Contracting Parties (OCPs)

Any subcontractor, consultant, labour supplier or recruitment agent appointed by a Contractor.

Prescribed language

The WWS define prescribed languages as "the languages of Arabic, Bengali, English, Tagalog, Hindi, Nepali, Tamil and Urdu."

Programme Welfare Forum (PWF)

Joint forum of the SC's Workers' Welfare Department (WWD) and main contractors' Workers' Welfare Officers (WWOs) at construction sites where there are over 50 workers to discuss priority issues and exchange best practice.

Project Workers' Welfare Forum (PWWF)

Workers' Welfare Forum (WWF) at construction sites where there are over 500 workers.

Project Workers' Welfare Officer (PWWO)

Representative of a main contractor in a PWWF

Qatar International Safety Centre (QISC)

Professional H&S training provider based in Qatar

Qatar Labour Law (QLL)

National legislation regulating rights and benefits for employees to which employers must adhere as well as the obligations of employees working in Qatar.

Qatar Red Crescent (QRC)

The Qatari branch of the Red Crescent Society

Qatar Visa Centres (QVC)

Centres were established in several workers' home countries to facilitate pre-departure medical checks and processing of employment contracts.

SC

Supreme Committee for Delivery & Legacy

Sedex Members Ethical Trade Audit (SMETA)

Globally used format for social audits

Social and Economic Survey Research Institute (SESRI)

Academic research institute that is a part of Qatar University

Technical Cooperation Programme (TCP)

A joint programme of the International Labour Organization (ILO) and the State of Qatar to ensure compliance with ratified international labour conventions and help achieve incremental progress on upholding fundamental principles and rights at work.

The SC's Universal Reimbursement Scheme (SCURS)

The SC's programme for reimbursing workers in recompense for recruitment fees and related costs they may have paid, irrespective of evidence provided by workers. Previously known as 'Universal Payment.'

'This year'

The reporting period for this report: meaning findings from January 2022 to January 2023. Similarly, any reporting year referred to in this report will cover findings primarily from the prior year, up to and including findings from January of the reporting year mentioned.

Weill Cornell Medicine – Qatar (WCM-Q)

Professional healthcare institute that is a part of Cornell University

Wage Protection System (WPS)

The WPS is a system launched in 2015 by MoL that requires employers to pay employees' wages through bank accounts and to submit details of these payments to MoL. The system is designed for MoL to check the timeliness and regularity of payments and phase out the payment of wages in cash.

WWD

Workers' Welfare Department

WWF

Workers' Welfare Forum (at accommodation sites)

WWO

Workers' Welfare Officer

WWS

Workers' Welfare Standards

Compliance terminology

Impactt's audits produced three types of finding:

- Non-compliances (NCs) with the WW Standards and/or Qatar Labour Law: Material breaches of legal or contractual requirements. The term "compliance" means the extent to which contractors follow the WW Standards and Qatari labour law
- Observations (OB): Issues that could become a breach of the WW Standards or Qatar Labour Law if no action is taken to address them, areas that lack the full weight of evidence necessary to demonstrate non-compliance (these issues require further investigation), or areas that fall outside of WW Standards and legal requirements but are important to workers
- Good practices: These are cases where contractors go above and beyond the minimum WW Standards or legal requirements or demonstrate sustained improvement

During each audit, Impactt's auditors classify each non-compliance according to their severity as follows:

- Critical: Imminent risk to workers' safety or risk to life and limb, a significant breach of employees' human rights; a recurring major issue that has not been addressed, or an attempt to pervert the course of the audit
- Major: A material breach of the SC WW Standards or Qatar Labour Law which is not a minor
- Minor: An occasional or isolated problem, an issue that represents a low or limited risk to workers or those on-site, or a policy issue or misunderstanding

Impactt's auditors classify observations as follows:

- Critical: Represents a severe or imminent risk to workers' welfare
- Non-critical: Represents a non-severe or non-imminent risk to workers' welfare

Executive summary

This is Impactt's seventh and final Annual Report, presenting the results of our independent external monitoring of the Supreme Committee for Delivery & Legacy's (SC) Workers' Welfare Programme. The SC first appointed Impactt as External Monitor in 2016. This report reviews Impactt's findings over the entire 7-year period across construction and hospitality contractors, and presents the findings of our work during the FIFA World Cup Qatar 2022™ (Tournament) which focused on hospitality contractors only. It is important to note that this is the first time that a host country (Qatar) of a Mega Event (World Cup) has carried out this level of scrutiny on its contractor base, and also marks an unprecedented level of transparency in communicating both process and results.

The SC is the body responsible for delivering the stadiums and host country planning and operations, including the hospitality sector, required for the Tournament. At its peak in 2022 – during the Tournament – the SC's WWS covered approximately 166,000 workers¹ from 548 contractors, about 7.9% of the 2.1 million migrant workers² in Qatar. During the construction phase, at its peak in 2020, the SC's WWS covered 32,136 workers, about 1.5% of the 2.1 million migrant workers in Qatar.

The SC committed considerable resources to working with contractors to implement its Workers' Welfare Standards³ (WWS) and to ensure compliance. The SC implemented a four-tier auditing system comprised of contractors' self-audits (first party), SC audits and inspections (second party), External Monitor audits by Impactt (third party), and ad-hoc inspections conducted by the Ministry of Labour (MoL, fourth party⁴). In addition, the SC and Building and Wood Workers' International (BWI) established a joint working group to carry out stadium related health and safety (H&S) inspections. The SC carried out its second party inspections on a revolving monthly plan and published the results annually.⁵

Context

Stakeholder views

Media commentary and scrutiny increased significantly in the Tournament year. Human Rights Watch,⁶ Amnesty International⁷ and The Guardian⁸ acknowledged continuing progress made since 2017, following legal reforms, while noting that such

1 [Data referring to the period during which the Tournament took place \(November 20th – December 18th 2022\)](#)

2 <https://www.hrw.org/news/2021/08/02/migrant-workers-and-qatar-world-cup>.

3 The WWS are a set of specific, contractual requirements outlining how workers should be treated. They were updated to edition 2 in 2016 and complemented by an addendum ('Bulletin 1') in 2018. (For ease of reference, 'WWS' will refer to WWS ed. 2 plus Bulletin 1). For more information refer to <https://www.qatar2022.qa/sites/default/files/documents/Workers-Welfare-Standards-Qatar-2022-EN.pdf>.

4 MoL audits follow Qatari labour law rather than the WWS.

5 All reports are available on the SC's website: <https://www.workerswelfare.qa/en/news-and-reports>.

6 <https://www.hrw.org/news/2022/12/16/fifas-best-world-cup-ever-came-migrant-workers-loss>

7 <https://www.amnesty.org/en/latest/news/2022/10/qatar-labour-reform-unfinished-and-compensation-still-owed-as-world-cup-looms/>.

8 <https://www.theguardian.com/football/2022/oct/20/fifa-world-cup-human-rights-abuses-qatar-amnesty-international>.

reforms remain partially un-implemented, and demanding compensation for affected workers. They acknowledged and applauded the SC's reforms, and called for these improvements to be embedded across Qatar through a stronger state monitoring and enforcement mechanism.^{9 10} Following the ILO's November 2021 report on work-related deaths,¹¹ scrutiny around migrant worker deaths has continued across the region as a whole,¹² with a focus on Qatar.¹³ Migrant workers from Nepal spoke out during the Tournament to demand compensation from FIFA and Qatari authorities, citing unexplained worker deaths and abuses.¹⁴

Changes in law versus changes on the ground

There have been important changes to the Qatar Labour Law (QLL) between 2015-2021.¹⁵ This included the introduction of a minimum wage at QAR 1,000 (USD 275) per month in 2021, and the abolition of the 'No-Objection Certificate' (NOC) requirement meaning that employees no longer need their employer's permission to change jobs. This year we found mixed results in implementation of these laws:

Similar to last year, all contractors we audited complied with new minimum wage laws for standard time.

NOCs continue to present a barrier to workers changing jobs, with workers at 3 of 26 contractors (12% of our sample) reporting that they could not change employers freely due to an ongoing need to obtain an NOC from their employer.

The Journey

Since 2016, Impactt has carried out initial and follow-up audits at 124 contractors and spoken with 4,802 workers across construction and hospitality industries. We focused on construction contractors for the first 5 years. In the 6th year, the sample was a mixture of construction and hospitality. The 7th and final year focused exclusively on hospitality contractors. Overall we found that the SC was able to drive improvements over the longer time period it had to work with construction contractors. However, performance in the hospitality was more mixed, with some high performers and others failing to meet standards. This report focuses on data from January 2017-January 2018 (from our 2018 report) through to the Tournament year 2022 (from this, our 2023 report).¹⁶

We found that contractors' compliance with the WWS has remained relatively consistent at initial audit stage over the period, remaining in the low 70 per-cent range. Follow-up results (and therefore the amount of improvement made) decreased on average, with a low of 80% of issues being deemed compliant during follow-up audit in this final year.

⁹ <https://www.hrw.org/news/2022/12/26/beer-and-boycotts-why-fifas-corporate-sponsors-should-back-rights-reforms-after>

¹⁰ <https://www.amnesty.org/en/documents/mde22/6106/2022/en/>

¹¹ https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_828399/lang-en/index.htm

¹² <https://fairsq.org/vital-signs/>

¹³ <https://www.theguardian.com/football/2022/nov/27/qatar-deaths-how-many-migrant-workers-died-world-cup-number-toll>

¹⁴ <https://www.hrw.org/news/2022/11/17/fifa/qatar-migrant-workers-call-compensation-abuses>

¹⁵ Please refer to Appendix 4d for more information on these legislative changes

¹⁶ Data from 2016 is not included in this report as data is not comparable due to the 2017 change in reporting templates.

Overall compliance average ¹⁷	Initial	Follow up	Change
2018	75%	88%	13%
2019	75%	89%	14%
2020	69%	82%	13%
2021	72%	81%	9%
2022	74%	81%	7%
2023	72%	80%	8%

Table 1 – Overall follow-up improvement year by year

Impactt spoke to workers¹⁸ over the period to understand their feelings about their jobs in Qatar, with a particular focus on income, safety, and respect. Overall worker satisfaction improved steadily for the first 4 years of Impactt's monitoring programme, before a dip in 2022 (when our sample was transitioning from construction to hospitality contractors), preceding a partial recovery in 2023 (when our sample was 100% hospitality contractors).



Figure 1 – Overall Satisfaction of workers interviewed in initial audits on a scale of 1 - very unhappy to 5 - very happy

Below we set out an analysis of our findings and the views of workers and contractors in four key issue areas, ethical recruitment, wages & allowances, working hours, rest and leave and treatment.

¹⁷ Data for the 2017 annual report has not been included in this table as the methodology previously used differs significantly from the methodology used from 2018 onwards, and therefore datasets are not fit for comparison.

¹⁸ Data for the 2017 annual report has not been included in this table as the methodology previously used differs significantly from the methodology used from 2018 onwards, and therefore datasets are not fit for comparison.

Ethical Recruitment:

The Journey

Responsible recruitment of migrant workers is one of the most challenging issues faced by states and employers around the world. The SC's WWS are in line with the Dhaka Principles¹⁹ and clearly set out requirements for employers to recruit responsibly. However, the WWS do not require contractors to carry out due diligence on their recruitment agents in source countries, focusing instead on the performance of contractors in Qatar. This has limited the SC's effectiveness in delivering responsible recruitment of foreign migrant workers.

The SC implemented important measures, including:

- A New Starter Checklist
- Requirement to investigate when a worker reports paying recruitment fees and related costs
- Requirement to reimburse workers who provide proof of payment
- The SC Universal Reimbursement Scheme (SCURS) under which contractors reimburse workers their recruitment fees and related costs, without the need for proof of payment. This was broadly implemented across the construction sector, and one hospitality contractor adopted SCURS. At the behest of SC, 3 other hospitality contractors repaid recruitment fees without proof of payment
- Main contractors were expected to appoint recruitment agencies approved by the SC WWD. In terms of due diligence, the SC WWD developed an audit checklist specifically for recruitment agencies and their sub-agents in origin countries

The percentage of workers reporting having paid fees and related costs dropped consistently from 97% in 2017 to a low of 68% in 2021. As Impactt's sample has shifted away from construction to the hospitality sector, this number increased back up to 90% in 2023. During the first four years of our monitoring, we saw a significant increase in the average amount workers reported paying to get their jobs. Since 2020, there has been a continuous drop in the average amount, which is now at its lowest since the start of the programme with an average amount reported by workers of USD 530.

Ethical recruitment of migrant workers remains a significant global challenge. This topic area remains challenging. At least one issue remained open at the follow-up stage related to ethical recruitment at 15 of the 26 contractors audited in the last year. Key themes include:

- ineffectiveness in accurately identifying which workers have paid fees;
- insufficient action taken to inform workers that they should not pay any recruitment related costs
- informing workers that they are eligible for reimbursement if they present proof of payment of such costs; and

The SC should be commended for its transparency in reporting openly on the difficulties faced, the pioneering SCURS programme and its innovative attempts to make change.

¹⁹ <https://www.ohchr.org/sites/default/files/Documents/Issues/SRMigrants/ConsultationRecruitment/DhakaPrinciples.pdf>

Wages and allowances:

The Journey

There has been significant change in the QLL regarding wages. The 2015 Wage Protection System (WPS) gives government authorities oversight over all wage payments in real time to reduce the risk of late or incomplete payment. The MoL reports that the Wage Protection System (WPS) provides security to workers on all components of salary including basic salary, overtime and other allowances (e.g. accommodation and food). The MoL further reports that any significant deviation leads to automatic flagging by the WPS for further review, and that contractors can face punitive action (including administrative blocks) if they do not meet these requirements. MoL announced a non-discriminatory minimum wage, effective from March 2021 of QAR 1,000 (USD 275) per month, plus QAR 500 (USD 136) per month for accommodation and QAR 300 (USD 82) per month for food, (if neither is provided free).

Overall compliance scores remained steady both at initial and follow-up audits from 2018 to 2020 before increasing to an all-time high (78% at initial, 86% at follow-up) in 2021 – which marked the end of the construction phase. Overall scores declined as our sample transitioned from the construction to the hospitality sector – as the SC had less time to engage with its contractor base and faced challenges related to the onslaught of COVID-19. 2023 saw an overall compliance score of 64% at initial audit and 66% at follow-up audit.

Areas of high compliance across the programme have included:

- the use of WPS to allow transparent and timely electronic payments;
- introduction of a minimum wage rate in advance of the legal minimum wage;
- strict caps on disciplinary penalties;
- the correct payment of overtime rates (although this was challenging in the hospitality sector); and
- provision of annual air-fare allowances (either via encashment or directly buying flights), although this was challenging in the hospitality sector.

Areas where contractors have generally struggled throughout the years have included:

- failure to provide payslips or providing payslips which workers couldn't understand;
- taking deductions from workers which were above 10% of their pay per month;
- failing to pay workers for training and induction

Hospitality contractors (especially hotels) offer 'time off in lieu' instead of adopting the 'pay equals hours worked' approach required by the QLL and the WWS. However, clock-in/out systems fail to capture down-time and are therefore unreliable for counting overtime. As a result, Impactt has not been able to verify effective systems in place to compensate for these hours, meaning that instances of hospitality workers not being properly compensated for overtime were identified.

There have been a handful of cases over the period of delayed wage payments over the entire period. In these cases, contractors said that they were unable to make payments due to cash-flow issues. In some cases, the SC was able to intervene to ensure full payment.

The provision and strict enforcement of the annual airfare allowance, largely in the construction sector, has been ground-breaking in providing workers with the ability to take leave. As the first host country to report publicly on wage compliance, the contribution to transparency, engagement and lessons learned is of critical importance.

Working hours, rest and leave

The Journey

Despite a slight overall increase in initial audit results, compliance with working hours, rest and leave requirements have remained a challenge throughout the programme. Improvement rates between initial and follow-up audits have stagnated at 2% for the last two years, compared with the 11.25% average improvement across 2018-2021. Furthermore, a decline and only partial recovery is notable in 2022 and 2023. The hospitality sector has found this a particularly challenging topic area with which to comply.

During the programme, we saw strong contractor performance in the following areas:

- Provision of legally mandated annual leave
- Provision of legally mandated sick leave
- Provision of bereavement leave in line with the WWS

Contractors consistently struggled with issues relating to:

- Excessive working days without a rest day
- Excessive regular daily working hours
- Issues related to hours worked outdoors during summertime hours for hospitality providers
- Excessive hours worked during Ramadan

The SC's key impact in this topic area has been a rigorous monitoring system which has presented public and transparent findings to expose non-compliance, ensuring accountability, and sharing lessons learned to support worker welfare.

Treatment

A higher proportion of women, and a higher diversity of nationalities were represented in our sample of hospitality contractors over the last two years, in comparison to our historic, construction sector worker samples. Despite high compliance in this section year-on-year, this year has seen a comparatively higher severity of instances of scolding, racism, sexual harassment, and favouritism, based on both nationality and gender. Workers most commonly reported perpetrators as being supervisors, managers, and

also guests. Results for overall initial audits dropped from last year's score of 87% to 83% this year, whilst overall scores at follow-up audit remained the same at 87%.

The SC is to be commended for putting systems in place to raise awareness of discrimination, for enabling the reporting of these issues and for its transparency in making this public.

Conclusions and recommendations

The SC's work in developing the WWS, building a robust, four-tiered monitoring system, transparently reporting on key challenges, and driving the repayment of recruitment fees and related costs show many notable firsts for the organising committee of a mega-sporting event. The SC has acted as a crucible for testing many innovations, some of which have already been adopted more widely, both in Qatar and elsewhere. We encourage readers to reflect on this legacy and consider how best to apply this experience in improving labour practices in other contexts across the world.

In particular we commend SC for:

- Developing and updating a Worker Welfare Standard which goes beyond national law
- Developing a large team of experts tasked with working with contractors to bring them up to standard and to monitor their progress
- Implementing the four-tier monitoring system involving the contractor, its own staff, MoL, BWI and Impactt, which has provided unprecedented oversight on compliance
- Integrating its monitoring with MoL so that legal sanctions can be applied to persistent offenders
- Implementing SCURS, the first sector-wide programme for repaying recruitment fees to migrant workers
- Adopting a minimum wage ahead of legislation
- Transparently reporting on progress and challenges, via its own reports, and those of BWI and Impactt.

Much has been achieved, but there is more to be done, in Qatar and across the globe, to make decent work, and worker protections the norm.

In this the final phase, we urge the SC to continue to engage with other organising committees of international sporting or cultural events or major projects, governments and other stakeholders to share detailed learnings.

We make the following recommendations to employers/contractors, Mega Event organisers, sports' governing bodies national governments & global policy makers. These are based around three critical areas themes:

1. Developing, implementing and monitoring standards on worker welfare
2. Ensuring robust due diligence
3. Embedding ethical recruitment

Recommendations:

1. Developing, implementing and monitoring standards on worker welfare

Employers/contractors:

- Implement all required worker welfare standards, whether required by local law or by international standards
- Collaborate with industry peers to understand and tackle industry practices which are in contravention of local law or international standards
- Commit to participating in remedy

Sports' Governing Bodies and Mega Event organisers:

- Build on the SC's comprehensive workers' welfare and labour rights model, made up of a Standard, monitoring system, requirement for remedy and transparent reporting for all future Mega Events
- Require that any event-organising body develops, adopts, implements and enshrines in contracts regulations which are in line with international labour standards
- Work with host governments to implement, monitor and regulate good labour practices across all sectors, not just those directly engaged in the event
- Focus efforts on training, awareness building, and dialogue sessions with contractors. In particular, ensure that contractors understand the benefits of effective worker dialogue, properly functioning grievance mechanisms grievance logs and effective remedy. Gather data to understand the business impacts of better compliance and higher worker satisfaction, in terms of productivity and efficiency

National Governments

- Develop legal frameworks concerning worker welfare and rights which are in line with international standards
- Invest in a fit for purpose labour inspection programme to ensure that welfare and rights are implemented fully in the real world
- Enshrine the requirement for remedy in legal frameworks, ensuring that responsibility for remedy is clear

2. Ensuring robust due diligence

Employers/contractors:

- Build robust due diligence systems to ensure that operations and supply chains manage human rights risks (see point 3 below relating to ethical recruitment)
- Ensure that workers have access to multiple channels to raise grievances
- Ensure that grievance systems enable compliance with standards and rapid and effective remedy of issues

Sports' Governing Bodies and Mega Event organisers:

- Develop and implement a full Human Rights Due Diligence process to identify, mitigate and remedy human rights risks and issues. This should be in line with the:

- OECD Due Diligence Guidance for Responsible Business Conduct
- UN Guiding Principles on Business and Human Rights
- Specifically with regard to recruitment of migrant workers, ensure that the due diligence process assesses the effectiveness of employers' approach to recruitment outlined in detail Appendix 4a

National Governments

- Adopt a strengthened approach to monitoring, grievance management, compliance and enforcement, learning from the SC's comprehensive due diligence programme and multi-tiered approach
- Increase enforcement mechanisms across multiple sectors to drive compliance with labour law
- Consider better regulation of the hospitality and services sector, particularly in relation to working hours and overtime payment
- Ensure that regulations require remedy and assign responsibility for remediation
- Embed WW requirements in public procurement processes and tenders

Global Policy Makers:

- Legislate to embed and enforce the following guidance to ensure that the duties of states and the private sector are enshrined in statute:
 - OECD Due Diligence Guidance for Responsible Business Conduct
 - UN Guiding Principles on Business and Human Rights

3. Embedding ethical recruitment

Employers/contractors:

- Take responsibility for the responsible recruitment of migrant workers, all the way back to their home country. This should include:
 - Transparent tendering processes which cover all aspects of responsible recruitment
 - Binding agreements between the parties committing to responsible recruitment, and remedy
 - A programme of due diligence and corrective action plans (CAPs) covering all recruitment efforts
 - Provision of information and access to hotlines for candidates to raise and resolve grievances

Please refer to Appendix 4a for a detailed due diligence process.

National Governments:

- Expand due diligence requirements over international recruitment to reduce the risk of future fee payments by migrant workers. This should include dialogue and government-to-government agreements with sending countries to aid in implementing preventative measures to avoid fees being paid in the first place

- Where, despite these best efforts, workers report paying fees, adopt a national approach to the repayment of recruitment fees and related costs. We recommend making a legal requirement on the employer to repay recruitment fees and related costs according to international best practice²⁰

Global Policy Makers:

- Develop international agreements governing labour migration corridors, in line with:
 - The Employer Pays Principle
 - Dhaka Principles
 - ILO Definition of Recruitment Fees and Related Costs
 - Principles and Guidelines for the Repayment of Migrant Worker Recruitment Fees and Related Costs

²⁰ <https://impacttlimited.com/principles-for-repayment-of-recruitment-fees/#bookmark3>

About the authors

Rosey Hurst

Rosey founded Impactt in 1997 with the mission of improving the lives and livelihoods of workers worldwide by harnessing the positive power of global supply chains. She has since used her knowledge and experience of the developing world, corporate organisations and NGOs to develop diverse tools, solutions and services to create positive impacts for workers.

Manuel Silva

Manuel is a Senior Consultant and joined Impactt in January 2018, having previously spent two years working in the UK charity sector for the Calouste Gulbenkian Foundation. Prior to this, he worked as a Quality Assurance Analyst and Project Coordinator at Google. He began his career with an internship at Amnesty International in Lisbon and has an MSc in Anthropology of International Development from Brunel University.

Ben Bostock

Ben joined Impactt in March 2019 and is a Principal Consultant. He focuses on forced labour investigations which he has carried out across Europe and Asia as well as Qatar. Prior to this, he worked for five years at PwC within their Sustainability and Climate Change team. He has a double MSc in International Political Economy from Nanyang Technological University, Singapore, and the University of Warwick, and a BSc in Politics & Philosophy from the London School of Economics.

Emily Day

Emily is a Programme Consultant and joined Impactt in July 2017. She manages the data analysis team at Impactt and specialises in bespoke research and data analysis for large-scale compliance and investigations projects. Prior to working at Impactt, she has an MSc in Research for International Development from SOAS, University of London.

Barbara Dirnberger

Barbara is a Principal Consultant and joined Impactt in May 2016. She has a background in social research and human rights. Before joining Impactt, she led a research project on working conditions in South Africa, and worked for the Austrian Permanent Mission to the United Nations in Geneva and at humanitarian agency Care International. She has an MSc in Social Anthropology from University College London.

Introduction & Background

Impactt's seventh and final Annual Report presents the results of our independent external monitoring of the Supreme Committee for Delivery & Legacy's (SC) Workers' Welfare Programme. The SC first appointed Impactt as External Monitor in 2016.

The SC is the body responsible for delivering the stadiums associated with the FIFA World Cup Qatar 2022™ (Tournament) and host country planning and operations required for the FIFA World Cup Qatar 2022™ (the Tournament). It aims to create an enduring legacy for the State of Qatar (hereinafter referred to as "Qatar") and the world. 759 contractors and OCPs and 34,606 workers²¹ fall under the remit of the SC as of January 31st 2023. At its peak in 2022 – during the Tournament – the SC's WWS covered approximately 166,000 workers²² from 548 contractors, about 7.9% of the 2.1 million migrant workers²³ in Qatar. During the construction phase, at its peak in 2020, the SC's WWS covered 32,136 workers, about 1.5% of the 2.1 million migrant workers in Qatar.

The SC is committed considerable resources to working with contractors to implement the WWS and to verify workers' health, wellbeing, safety and security, both by upholding its WWS²⁴ and engaging in activities that go beyond WWS compliance. At the time of writing this report, the SC is focused on ensuring leaving a lasting legacy.

The SC implemented a four-tier auditing system against the WWS, which went above and beyond the existing enforcement mechanisms for the Qatar Labour Law (QLL) - comprised of contractors' self-audits (first party), comprehensive SC audits and inspections²⁵ (second party), External Monitor audits (third party), and ad-hoc inspections conducted by the Ministry of Labour (MoL).²⁶ The SC's audit and inspection regime was complemented by joint H&S inspections conducted by the SC and Building and Wood Workers' International (BWI). In addition to the joint inspections, the SC carried out health, safety and security inspections on a revolving monthly plan. The SC committed considerable resource to working with contractors to implement the WWS and to verify compliance.

This four-tier audit system delivered multiple levels of oversight and transparency on conditions for workers. 100% of main contractors and subcontractors had quarterly second party audits. The results of joint inspections by the BWI alongside the SC were published annually.²⁷

21 Data as of January 31st 2023

22 [Data referring to the period during which the Tournament took place \(November 20th – December 18th 2022\)](#)

23 <https://www.hrw.org/news/2021/08/02/migrant-workers-and-qatar-world-cup>.

24 The WWS are a set of specific, contractual requirements outlining how workers should be treated. They were updated to edition 2 in 2016 and complemented by an addendum ('Bulletin 1') in 2018. (For ease of reference, 'WWS' will refer to WWS ed. 2 plus Bulletin 1). For more information refer to <https://www.qatar2022.qa/sites/default/files/documents/Workers-Welfare-Standards-Qatar-2022-EN.pdf>.

25 Please refer to the SC's Annual Workers' Welfare Progress Report for further details.

26 MoL audits follow Qatari labour law rather than the WWS.

27 All reports are available on the SC's website: <https://www.workerswelfare.qa/en/news-and-reports>.



Figure 2 – SC four-tier audit system

Introduction to Impactt

Impactt is a consultancy firm, founded in 1997, specialising in delivering tangible and systemic improvements for workers in multiple industries and countries worldwide.

Driven by a mission to make what works for workers work for business, Impactt harnesses the power of supply chains to drive positive change by developing win-win solutions that work for businesses and workers. Since 2006, Impactt has reached over 2 million workers.

Drawing on both ethical and commercial expertise, Impactt's global teams include former workers as well as technical experts to bring a full understanding of complex supply chain challenges. Impactt helps companies across the supply chain to address pressing social issues, from modern slavery to empowering women. Importantly, Impactt 'bridges the gap' between diverse stakeholders to develop robust, long-term, holistic solutions.

Impactt's role was to monitor the compliance of contractors with the WWS via audits and worker satisfaction surveys, provide advice and publish an independent annual external compliance report.

Over the period of our engagement, Impactt published 7 annual reports of which this is the last. It should be noted that this is the first time that the hosts of a Mega Event have published detailed results of this type. The reports set out Impactt's findings in detail and provides recommendations for improvement. The contents are briefly summarised below:

The 2020 Annual Report²⁸

In the 2020 annual report²⁹ (covering January 2019 to January 2020), Impactt reported continued progress in the above mentioned areas.

Impactt also set out a new three-pillar roadmap to prioritise work in 2021:

Pillar 1 – Ensuring a positive legacy;

Pillar 2 – Reinforcing ethical recruitment; and

Pillar 3 – Providing sustainable solutions to recurring problems.

The 2021 Annual Report

In the 2021 annual report³⁰ (covering January 2020 and February 2021) Impactt reported on progress made by the SC and made recommendations for further refinements of the SC's programme. Impactt reported progress on:

- Resilience in the face of the COVID-19 pandemic, maintaining comparable compliance score results, year on year
- An overall decrease in issues per contractor and an increase in worker satisfaction to an all-time high over the four-year reporting period
- Success in further strengthening the implementation of SCURS, with some contractors extending this payment to non-SC workers

Impactt made further recommendations underneath the three-pillar roadmap introduced in the 2020 report.

The 2022 Annual Report

Our penultimate annual report set out Impactt's findings from audits conducted during the period June 2021 – January 2022. Impactt reported the following key themes:

- An overall decrease in the severity of issues (both critical and major issues) per contractor
- An increase in the overall commitment of SCURS, with over 266 contractors having committed to pay QAR 103.95 million (USD 28.4 million)
- A decrease in worker satisfaction, which was 16% lower overall compared to the prior year
- Ongoing challenges in ethical recruitment, which saw a decrease in fees reported; yet saw an increase in the proportion of workers reporting paying fees

Impactt made the following recommendations under the three-pillar roadmap, for the SC, the State of Qatar and sport's governing bodies:

²⁸ For information on 2017-2019 annual reports please refer to Appendix 4

²⁹ <https://impacttlimited.com/wp-content/uploads/2020/07/IMPA09-2020-Qatar-Annual-Report-v12-Digital.pdf>

³⁰ https://impacttlimited.com/wp-content/uploads/2021/10/IMPA11-2021-Qatar-Annual-Report_Issue-2-1.pdf

Pillar 1 – Ensuring legacy

Focus SC efforts to:

- Engage with stakeholders and peers within the market, particularly with those under WWS requirements, to share learnings, understand good practices and implement these moving forward
- Continue to engage with other organising committees of mega international or cultural events or major projects to share detailed learnings
- Where recruitment fees are discovered within the hospitality sector, use the SC's influence to ensure that contractors implement an appropriate repayment programme
- Focus on good practices developed by contractors and communicate these to MoL for wider adoption

Support the State of Qatar to:

- Adopt a strengthened approach to monitoring, grievance management, compliance and enforcement, learning from the SC's comprehensive due diligence programme and multi-tiered approach
- Increase enforcement mechanisms across multiple sectors to drive compliance with QLL and intervention for critical issues such as delayed wage payment
- Consider better regulation of the hospitality and services sector, particularly in relation to working hours and overtime payment
- Increase standards of accommodation across Qatar to meet those of the SC WWS
- Incorporate annual air-ticket allowances into QLL, in line with the SC WWS

Pillar 2 – Reinforcing ethical recruitment

Focus SC efforts to:

- Continue to enforce and expand the ethical recruitment provision of the SC WWS to ensure in-depth ethical recruitment due diligence, to reduce and ultimately prevent the payment of recruitment fees. The SC can build on the successful cases of some 'good practice' contractors and ensure that workers have access to awareness sessions in origin countries, and a confidential hotline to report any issues of unethical recruitment during their recruitment journey. This can help reduce deception and intimidation of workers during their recruitment journey, prevent financial exploitation and reduce the financial burden of fee repayment on the contractor
- Where recruitment fees are discovered within the hospitality sector, use the SC's influence to ensure that contractors implement an appropriate repayment programme

Support the State of Qatar to:

- Expand due diligence requirements over international recruitment to reduce the risk of future fee payments by migrant workers. This should include a dialogue with sending countries to aid in implementing preventative measures to avoid fees being paid in the first place

- Where, despite these best efforts, workers report paying fees, adopt the SCURS across all sectors in Qatar. We recommend making a legal requirement on the employer to repay recruitment fees according to international best practice, building upon and expanding on this successful innovation

Pillar 3 – Providing sustainable solutions to recurring problems

Focus SC efforts to:

- Continue to focus efforts on training, awareness building, and dialogue sessions with contractors to promote a cultural shift across the key areas mentioned within this report. Such areas have flared up this year with the increased diversity of gender and nationality within the hospitality sector. In particular, take time to help contractors understand the reasons and benefits for effective worker dialogue mechanisms, including the importance of grievance logs, resolution and remedy, and increasing worker awareness of representatives and their roles

Support contractors to:

- Gather data to understand the business impacts of better compliance and higher worker satisfaction, in terms of productivity and efficiency
- Train middle-management staff on the purpose and benefit of the WWS, moving beyond compliance

Support the State of Qatar to:

- Build the capacity of its Ministry to implement, monitor and regulate good labour practices across all sectors, and increase the knowledge base within government, with a view of replicating and scaling key achievements in workers' welfare

Support FIFA and other sports governing bodies to:

- Apply and build on the SC's comprehensive workers' welfare and labour rights model with Local Organising Committees and other host nations

Progress against the roadmap as reported by the SC in February 2023 vs Impactt's 2022 Annual Report recommendations is detailed in Appendix 4c

The 2023 Annual Report

This final annual report:

- Sets out the trends in Impactt's findings over the past 7 years, covering both the construction sector (which was the focus between 2016 and 2021) and the hospitality sector (2021-2022)
- Presents the compliance findings for the reporting period of January 2022 to January 2023
- Makes recommendations to employers, sport's governing bodies, Mega Event organisers, and governments building on the experience of the SC in Qatar

Context

The SC is a government entity tasked with leading Qatar's preparations for the 2022 FIFA World Cup including the stadiums, infrastructure, and legacy. Part of its mandate has been to require contractors to comply with the SC's Workers' Welfare Standards (WWS). At its peak of construction contracting in 2020, the WWS covered 32,136 workers, about 1.5% of the 2.1 million migrant workers³¹ in Qatar. As of January 31st 2023, SC projects mobilised 34,606 workers, following delivery of the Tournament. During Tournament time, the SC had a peak of approximately 166,000 workers from 548 contractors. Its focus is now to work on legacy.

Stakeholder views

Media commentary and scrutiny increased significantly in the Tournament year. Human Rights Watch,³² Amnesty International³³ and The Guardian³⁴ acknowledged continuing progress being made since 2017, following legal reforms, while noting that such reforms remain partially un-implemented, and demanding compensation for affected workers. They acknowledged and applauded the SC's reforms, and called for these improvements to be embedded across Qatar through a stronger state monitoring and enforcement mechanism.^{35 36} Following the ILO's November 2021 report on work-related deaths,³⁷ scrutiny around migrant worker deaths has continued across the region as a whole,³⁸ with a focus on Qatar.³⁹ Migrant workers from Nepal spoke out during the Tournament to demand compensation from FIFA and Qatari authorities, citing unexplained worker deaths and abuses.⁴⁰

Amnesty International and The Guardian acknowledged continuing progress being made since 2017, following legal reforms, while noting that such reforms remain partially un-implemented, and demanding compensation for affected workers.

2022 – Compliance and leverage challenges during the World Cup year

This heightened media attention increased focus on the SC and its contractor base in the run-up to the Tournament. The SC reports working particularly hard to drive compliance within the hospitality sector and host country operations with a new set of counterparts, many of whom were on call-off contracts, and shorter relationships with SC. This resulted in a reduced time window to make the necessary changes. The SC mitigated this by establishing a pre-Tournament due diligence oversight programme starting early 2022.

31 <https://www.hrw.org/news/2021/08/02/migrant-workers-and-qatar-world-cup>.

32 https://www.hrw.org/sites/default/files/media_2022/11/202211mena_qatar_worldcup_reportersguide_2.pdf

33 <https://www.amnesty.org/en/latest/news/2022/10/qatar-labour-reform-unfinished-and-compensation-still-owed-as-world-cup-looms/>.

34 <https://www.theguardian.com/football/2022/oct/20/fifa-world-cup-human-rights-abuses-qatar-amnesty-international>.

35 <https://www.hrw.org/news/2022/12/26/beer-and-boycotts-why-fifas-corporate-sponsors-should-back-rights-reforms-after>

36 <https://www.amnesty.org/en/documents/mde22/6106/2022/en/>

37 https://www.ilo.org/global/about-the-ilo/newsroom/news/WCMS_828399/lang-en/index.htm

38 <https://fairsq.org/vital-signs/>.

39 <https://www.theguardian.com/football/2022/nov/27/qatar-deaths-how-many-migrant-workers-died-world-cup-number-toll>.

40 <https://www.hrw.org/news/2022/11/17/fifa/qatar-migrant-workers-call-compensation-abuses>.

During the Tournament period, there was a spike in hiring of temporary workers on shorter contracts. These short contracts reduced the time for contractors to ensure adequate compliance with the WWS for all workers and meant that these workers were not eligible for certain benefits – including but not limited to End of Service Benefits (EoSB) packages (which are only legally mandated after a 12-month term), annual leave salaries and annual air-tickets.

Our final monitoring period in Qatar took place in January 2023, after the Tournament, when this attention, and the contractual scope had both waned, as had the number of workers active on projects relating to the SC. This was evidenced with three contractors nearing their contract termination date who, before their follow-up audit, had already moved their workers out to a lower standard of accommodation which was not in line with the SC's WWS. One of these contractors had also not renewed workers' QIDs. The SC reports that one of these contractors has had its contract terminated and has been reported to the MoL for further punitive action. The SC reports that a follow-up will be carried out at this contractor to assess whether or not end of service benefits have been correctly paid out to workers. At a hotel operator, the SC reports that management has since relocated workers to a SC compliant accommodation. At another contractor, the SC reports having identified the issue of free visa workers and related non-compliances in Q2, 2021. Based on this intervention, the SC reports that free visa workers were replaced with other workers on the sponsorship of Rotana. The SC reports that Rotana utilised free visa workers again during the FIFA World Cup Qatar 2022™ and to assess this non-compliance, the SC reports they have already planned a comprehensive follow-up audit within March 2023.

Hospitality fully in focus, but not for long

Starting the transition in 2019, the SC's focus shifted away from construction to host country-related services and operations to support the delivery of the Tournament. The stadium construction phase is now complete, and Impactt's monitoring sample this year therefore included hospitality contractors only (26 in total). The hospitality sector has a different workforce profile and standard working practices from the construction sector.⁴¹ The short-term nature of hospitality contractors' relationship with the SC also brought about challenges, with the relationship being 1-3 years,⁴² compared with 5+ years over which the SC worked with construction contractors. The SC therefore had limited time to work with its contractor base to drive compliance. Furthermore, hospitality contractors had less lead time to digest, understand and implement the WWS compared with the construction sector. It is important to note that this is the first time that a Host Country has included hotels and hospitality in its monitoring scope during a Mega Event.

⁴¹ See the 'context' section of our 2022 Annual Report for further analysis of these differences.

⁴² In majority of cases, the SC started working with hotels in 2022 only and therefore had a reduced timeframe to engage with. The SC reports that in the majority of cases, the SC had less than one year to work with its contractor base

Changes in law versus change on the ground

There have been important changes to QLL between 2015-2021.⁴³ This included the introduction of a minimum wage at QAR 1,000 (USD 275) per month in 2021, and the abolition of the 'No-objection certificate' (NOC) requirement meaning that employees no longer need their employer's permission to change jobs. This year we found mixed results in implementation of these laws:

- Minimum wage: as last year, all contractors we audited complied with new minimum wage laws for standard time. As per last year, hotels in this year's sample paid above the legal base rate, paying a minimum of QAR 1,400 (USD 385) to all workers
- Abolition of the NOC requirement: NOCs continue to present a barrier to worker's changing jobs, with workers at 3 of 26 contractors (12% of our sample) reporting that they could not change employers freely due to an ongoing need to obtain an NOC from their employer. This compares with 3 of 16 contractors (19%) in last year's sample. These contractors said that the MoL, as well as future employers, continue to expect to see NOCs. In evidence of this, the contractors within our sample this year signed NOCs, for a total of 1,064 workers to enable them to change jobs. One contractor was also found to have a 'non-compete clause' within its offer letters with workers, stating that they were forbidden to work for another sponsor or employer within Qatar for a year after resignation

Significant reduction in challenges relating to COVID-19

Qatar significantly reduced requirements relating to COVID-19 across the country during 2022. This benefitted not only visiting fans but workers as well. This year, there was only one issue which remained open related to delays due to the pandemic,⁴⁴ and no issues or observations related to closures on recreational areas, and evacuation drills and accommodation inductions could proceed as planned.

There were no ongoing travel restrictions related to COVID-19, and therefore, Impactt carried out all audits face-to-face and in person during this monitoring cycle.⁴⁵

⁴³ Please refer to Appendix 4d for more information on these legislative changes

⁴⁴ Whereby 2 workers did not receive their Hamad Health card by follow-up audit, due to COVID-19 related processing delays.

⁴⁵ Our audit approach is further explained in 'Impactt's External Compliance Monitoring Programme' and 'Appendix 2: Impactt's Audit Approach.'

SC's Workers' Welfare Programme, 2023

The SC reports the following achievements and milestones since January 2022:

2022	January	Fourth and final phase of hospitality sector initiated
	January	Pre-Event Due Diligence for FIFA World Cup Qatar 2022™ started
	May	Central Labour Management Consultation Committee Established for the Hospitality Sector
	June	WW Team Operational in FIFA World Cup™ Intercontinental Play-offs
	June	SC Recognised by the Ministry of Public Health for Commitment to Workplace Wellness
	July	4,800+ StayQool Suits Distributed
	September	WW Team Operational WW Team Operational in Lusail Super Cup™
	November - December	WW Team Operational in FIFA World Cup Qatar 2022™
	December	156 hotel operators audited and average 14% improvement in overall compliance level
	December	70 hotels formed Workers' Welfare Forums (WWF)
	December	Workers' representatives of the hotels were trained by the ILO
	December	QAR 86.6 million total SCURS payment to workers
	December	60 clinics / first aid units registered for the hospitality sector
	December	108262 hours of audits and inspections
	December	Update to the Workers' Welfare Standards initiated
2023	January	Hotline Closure Percentage of 95%

Progress against the roadmap as reported by the SC in February 2023 vs Impactt's 2022 Annual Report recommendations is detailed in Appendix 4c.

SC's Workers' Welfare Compliance Programme Journey 2016-2023

Contractors audited

The below table showcases the number of contractors audited in each year of our programme, compared against total worker interviews, and Impactt person days in the field. In total, Impactt has conducted initial and follow-up audits at 124 contractors in Qatar since our field visits began.

	2017	2018	2019	2020	2021	2022	2023
Contractors audited	10	14	24	22	12	16	26
Worker interviews	253	679	1109	951	394	573	1112
Person days in the field	90	152	334	336	212	244	393

Compliance programme journey: Findings 2018-2023

This section briefly outlines overall compliance trends from 2018-2023, and focuses on three of the most challenging areas, ethical recruitment, wages and allowances and working hours, rest and leave.

Important note on data: Impactt's 12-month reporting cycle runs from mid-January with annual reports being produced the following Spring. Statistics for the year '2018' for example, will have been gathered between January 2017 and January 2018.

We have omitted quantitative data from 2016 (2017 annual report) where this was not statistically comparable, due to the calibration of our approach during this period. This report focuses on data from January 2017-January 2018 (from our 2018 report) through to the Tournament year 2022 (from this 2023 report).

Findings overview 2018-2023

Overall compliance average ⁴⁶	Initial	Follow up	Change
2018	75%	88%	13%
2019	75%	89%	14%
2020	69%	82%	13%
2021	72%	81%	9%
2022	74%	81%	7%
2023	72%	80%	8%

Table 2 – Overall follow-up improvement year by year

Overall average compliance has remained relatively consistent at initial audit stage over the period, remaining in the low 70 per-cent range. Follow-up results (and therefore

⁴⁶ Data for the 2017 annual report has not been included in this table as the methodology previously used differs significantly from the methodology used from 2018 onwards, and therefore datasets are not fit for comparison.

the amount of improvement made) have decreased on average, with a low of 80% of issues being deemed compliant during follow-up audit in this final year.⁴⁷ The 'context' section explores some of the challenges relating to the shift in focus to the hospitality sector, and the reduction of leverage during and after the tournament period, which may partly explain this trend.

Workers interviewed throughout the programme

Impactt has spoken to a total of 4,802 workers since the beginning of the programme across the hospitality industry, construction and auxiliary services. The graph below showcases the overall number of workers interviewed by Impactt for each audit cycle year:



Figure 3 – Total number of workers interviewed

Impactt has spoken to 3,338 workers in construction and auxiliary services. The graph below showcases this year on year:

⁴⁷ Issues marked as 'progress made' at follow-up audit do not contribute to these improvement scores, as these are based on percentage of issues closed.

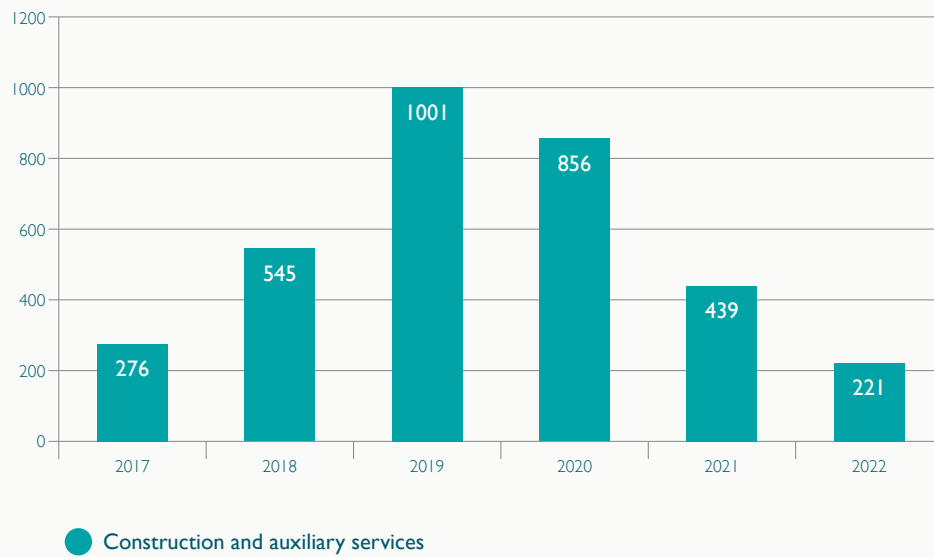


Figure 4 – Total construction and auxiliary workers interviewed

Impactt has spoken to a total of 1,464 workers across the hospitality industry. The graph below showcases this with a breakdown for the 2022 and 2023 audit cycle. In 2022 Impactt audited 8 hospitality contractors, compared with 26 in 2023.

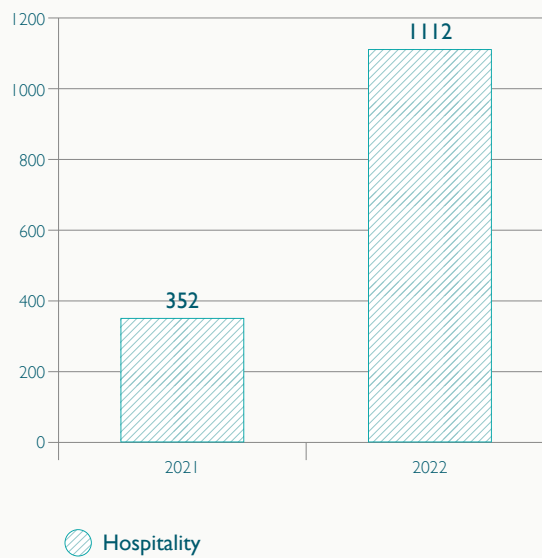


Figure 5 – Total hospitality workers interviewed

Worker satisfaction⁴⁸

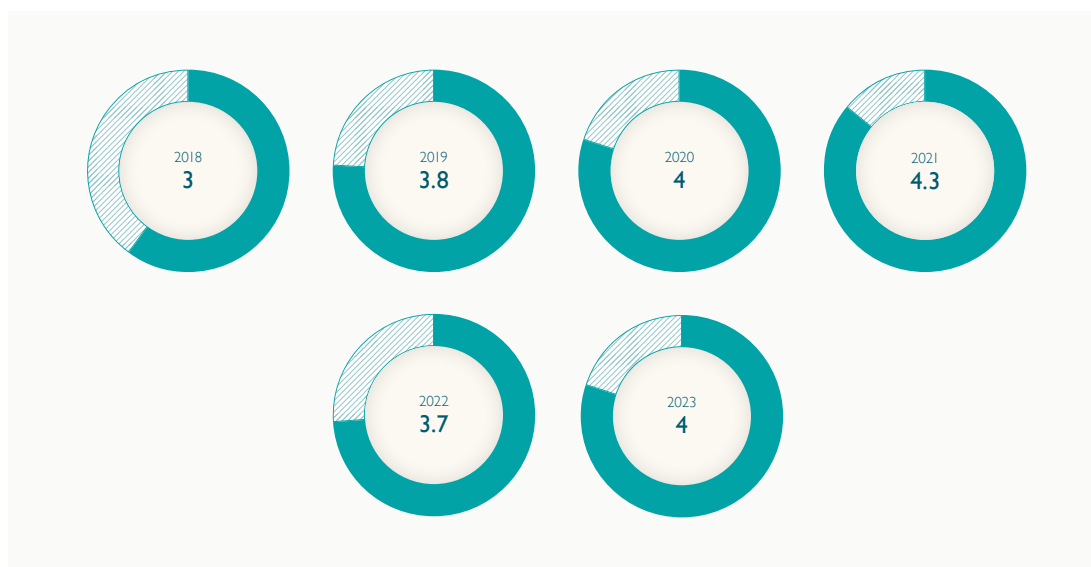


Figure 6 – Overall Satisfaction of workers interviewed in initial audits on a scale of 1 - very unhappy to 5 - very happy

Impactt spoke to 4,802 workers over the period to understand their feelings about their jobs in Qatar, with a particular focus on income, safety, and respect. Overall worker satisfaction improved steadily for the first 4 years of Impactt's monitoring programme, before a dip in 2022 (when our sample was transitioning from construction to hospitality contractors), preceding a partial recovery in 2023 (when our sample was 100% hospitality contractors). During the first four years, workers reported feeling increasingly respected and safe:

- respect (rising from 3.1 to 4.7 on a 5-point scale from 2018 to 2021)
- safety (from 3.3 to 5 on a 5-point scale from 2018 to 2021)

The drop in 2022 and recovery in 2023 related primarily to satisfaction with their earnings:

- 30% of workers were satisfied with their earnings in 2022
- This compares to 52% in 2021 and 56% in 2023

The positive impact of the introduction of a national minimum wage in 2022 was less marked in hospitality workers, whose wages were anyway higher. These workers' satisfaction with their remuneration was reduced since COVID-19 travel restrictions limited the number of guests and therefore the potential for earning tips. In 2022, workers in the construction sector reported slightly increased satisfaction with wages (56%), however their overall satisfaction dropped (from 4.3 to 3.5) with many at the tail end of their contracts.

In 2023, with no construction workers in our satisfaction sample, we found a record high of 56% of workers reporting satisfaction with their wages, as hospitality workers benefitted from an increase in tips during the Tournament year. According to the SC, 109 hotel operators initiated payment of overtime premiums to workers, through

⁴⁸ Data for the 2017 annual report has not been included in this table as the methodology previously used differs significantly from the methodology used from 2018 onwards, and therefore datasets are not statistically comparable.

engagement with the SC, which contributed to the overall satisfaction with the wages. However, fewer workers reported feeling safe at their workplace (100% in 2022 [construction workers only] and 88% in 2023 [hospitality workers only]). This correlates with the increase in reports by hospitality workers being exposed to maltreatment and harassment (see 'Treatment' section in this report, and in our 2022 report for more detail).

Severity and choice of topic areas

Our analysis of severity⁴⁹ and prevalence⁵⁰ of issues each year has resulted in the selection of key topic areas for a deep-dive compliance focus year-on-year. It is important to note that the compliance score with a topic area does not necessarily correlate with its severity or prevalence.⁵¹

Below we set out an analysis of our findings and the views of workers and contractors over the last 7 years in three of the most challenging issue areas:

- Ethical recruitment
- Wages and allowances
- Working hours, rest and leave

Ethical Recruitment

The graph below sets out Impactt's findings on contractor compliance over the monitoring programme.

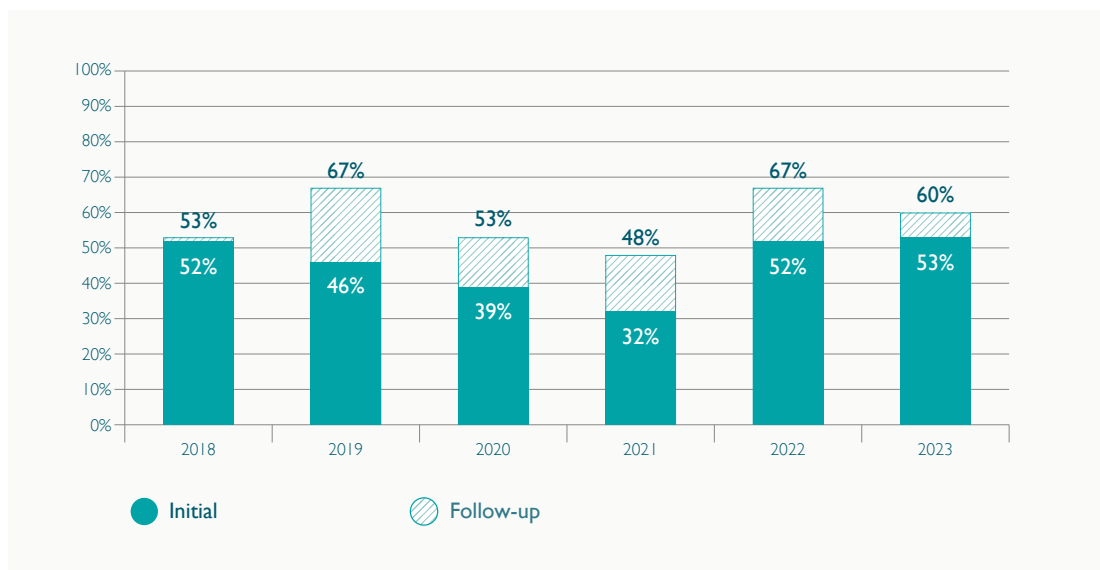


Figure 7 – Ethical recruitment compliance

⁴⁹ The severity level is calculated using the proportion of critical and major non-compliances as well as critical observations, relative to the total number of non-compliances. Issues which were closed at follow-up are omitted. Severity relates to the level of risk to workers or the size of the gap between current practice and legal or WWS requirements. It does not relate to the overall number of non-compliances within a topic area.

⁵⁰ Prevalence refers to the number of contractors identified as having at least one issue in a particular topic area. This also does not relate to the overall number of non-compliances within a topic area.

⁵¹ Given the above two footnotes, it is possible to have a high overall compliance rate, but also to have high prevalence and/or high severity in a topic area.

Ethical recruitment has consistently remained the lowest scoring topic area at initial audit. Results saw an overall decrease in the four years from 2018 to 2021. As the sample shifted to the hospitality sector, overall compliance at initial audit improved in 2022, and remained steady in 2023, however there was a dip in performance at follow-up, from 67% to 60% in 2023. This is linked to the limited timeframe the SC has had to work with its hotel contract base and is explored in detail in our '2023 Findings' section later in this report (please also refer to 'Context' section for further detail).

Responsible recruitment of migrant workers is one of the most challenging issues faced by states and employers around the world. The SC's WWS clearly set out requirements for employers to recruit responsibly, which is in line with the Dhaka Principles.⁵² Main contractors were expected to appoint recruitment agencies approved by the SC WWD. In terms of due diligence, the SC WWD developed an audit checklist specifically for recruitment agencies and their sub-agents in origin countries. However, they do not require contractors to carry out due diligence on their recruitment agents in source countries, focusing instead on the performance of contractors in Qatar. This has limited the SC's effectiveness in delivering responsible recruitment of foreign migrant workers.

Nevertheless, the SC implemented important measures to combat the problems, including:

- The implementation of the New Starter Checklist or equivalent – a platform provided to workers by management with a view to understand from workers, in detail, recruitment costs and related fees they may have incurred
 - This process was implemented to identify whether workers have paid recruitment fees and related costs, to whom these have been paid to, amount paid and whether a loan was taken out by the worker. Best practice would include collection of these reported fees and costs in a benchmarking database to share with peers and other stakeholders
- Investigating claims by workers who have reported paying recruitment fees and related costs
 - From Impactt's global experience, we note that the best practice in this instance is to investigate claims from all workers hired through the same recruitment batches and agencies. This should be followed by increasing scrutiny and due diligence of these recruitment agencies via strict contract clauses. Please see our 'Recommendations' section for further details

52 <https://www.ohchr.org/sites/default/files/Documents/Issues/SRMigrants/ConsultationRecruitment/DhakaPrinciples.pdf>

- Reimbursing workers who provide proof of payment. However, we have found that whilst the vast majority of workers report having paid fees, less than 5% have had receipts
- Introducing the SCURS [see box below], under which contractor reimburse workers their recruitment fees and related costs, without the need for proof of payment – see below for further details. This intends not only to compensate workers but also to encourage better recruitment practices in future. This was broadly implemented across the construction sector; and one hospitality contractor adopted SCURS in 2023. At the behest of SC, 3 other hospitality contractors repaid recruitment fees without proof of payment

Across our monitoring programme, contractors scored comparatively better in the following compliance areas:

- Using MoL – approved recruitment agencies with correct clauses and prohibitions within these service agreement contracts
- Receiving signed confirmation from agencies that they have complied with such contracts

However, contractors tended to struggle to comply with:

- Ensuring that workers were aware that they shouldn't pay any fees during their recruitment journey
- Following onboarding, accurately identifying whether workers had paid fees

Recruitment fees and related costs reported by workers

The Supreme Committee's Universal Reimbursement Scheme (SCURS)

The reimbursement of historic fees paid is becoming more widespread. In 2017, the SC launched the pioneering

SCURS that require contractors to reimburse workers their recruitment fees, if they are unable to prove they hired them ethically. Although this is not an official WWS requirement, the SC reports that as of January 31st 2023, 266 contractors have committed to this programme, as they cannot show clear evidence that they have covered all costs of recruitment for their workers.

The objective of this programme is to remove the pressure from workers to provide proof of paying recruitment fees and related costs and place the burden of proof on the employer. Since 2020, contractors are required to produce MoL-attested letters confirming their commitment to SCURS, effectively making compliance with SCURS legally binding.

To date, the SC reports that SCURS programme has resulted in the commitment to pay QAR 103.9 million (equivalent to USD 28.85 million) to 31,220 SC and 18,066 non-SC workers. The SC reports that up to December 2022, approximately QAR 86.60 million (equivalent to USD 23.4 million) has been reimbursed. This is likely the largest-scale repayment in the construction industry and marks an important milestone in the implementation of remedy for migrant workers.

The widespread adoption of SCURS programme in Qatar has helped to repay at least some of the historic unethical fees paid by workers. The programme, whilst groundbreaking, could benefit from an updated methodology, as payments are made over a long period of time, and do not reflect the differences in fees paid by nationality, and do not include inflation or interest on the payments made. Both the State of Qatar, and international entities abroad hosting similar events, have an opportunity to consider this expanded approach to repayment of recruitment fees and related costs, in addition to the measures towards prevention of payment noted throughout this section, and in our conclusions and recommendations.

See the following guidance written by Impactt, which benefitted from consultation with 210+ public, private and international stakeholders, on repayment of recruitment fees: <https://impacttlimited.com/principles-for-repayment-of-recruitment-fees/>

Throughout our monitoring programme, WWS requirements surrounding ethical recruitment have had some effect on reducing the quantum of recruitment fees and related costs paid by individual workers. However, the number of workers reporting fees has increased in the last two years, as figure 7 below shows.

This has been due to (a) low levels of compliance with the WWS (b) the WWS not requiring contractors to undertake in-depth due diligence of their recruitment agencies in source countries (c) the lack of contractor understanding and awareness of what ethical recruitment means in reality, and its importance to business. These points can largely be linked to the limited time the SC has had to work with its contractor base, promote understanding and raise awareness around this topic, as well as contractors' needs to remain economically competitive in the broader Qatar market with non-SC contractors not subject to the same requirements.

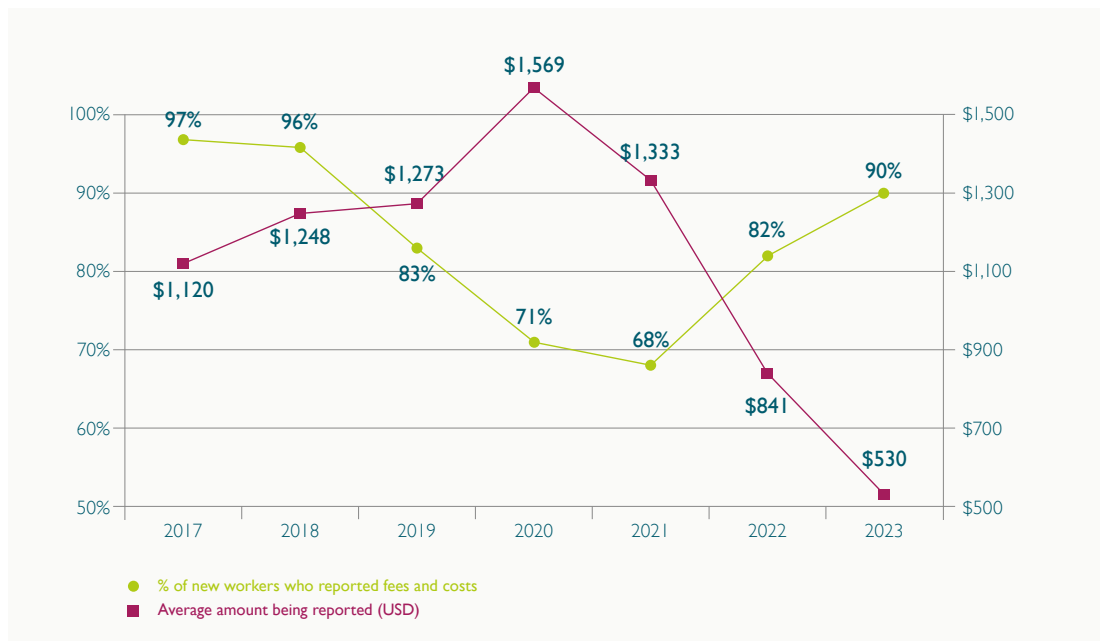


Figure 8 – Recruitment fees and related costs⁵³

The graph above reflects the average recruitment fees and related costs reported across all sectors between 2017 and 2023. The percentage of workers reporting having paid fees and related costs dropped consistently from 97% in 2017 to a low of 68% in 2021. As Impactt's sample has shifted away from construction to the hospitality sector, the last 2 years have seen increases in the percentage of workers reporting this, back up to 90% in 2023.

The proportion of workers recently recruited by contractors for SC projects who report paying recruitment fees and related costs has increased to its highest level since 2017, now at 90%. This is an 8% increase from last year (82%) which had seen a significant increase from the year before in 2021 (68%).

Whilst the percentage of new workers reporting paying recruitment fees and related costs increased, the average amount paid has decreased over the whole period. During the first four years of our monitoring, we saw a significant increase in the average amount workers reported paying to get their jobs. This relates in part to increasing unemployment levels in the key origin countries (for example Nepal and Bangladesh) during the COVID-19 pandemic in 2020,⁵⁴ as well as ongoing unethical recruitment practices in origin countries, which combined to create a higher overall risk of inflated recruitment fees and related costs. This is in addition to continued low compliance with the WWS by contractors around prevention of fee payments, as well as the WWS not requiring contractors to undertake due diligence of their recruitment agencies in source countries.

⁵³ Data for this graph is based on worker testimony retrieved from Impactt's worker interviews

⁵⁴ [https://www.macrotrends.net/countries/BGD/bangladesh/unemployment-rate#:~:text=Unemployment%20refers%20to%20the%20share,a%200.98%25%20increase%20from%202019.And https://www.macrotrends.net/countries/NPL/nepal/unemployment-rate#:~:text=Nepal%20unemployment%20rate%20for%202021,a%200.13%25%20decline%20from%202017.](https://www.macrotrends.net/countries/BGD/bangladesh/unemployment-rate#:~:text=Unemployment%20refers%20to%20the%20share,a%200.98%25%20increase%20from%202019.And%20https://www.macrotrends.net/countries/NPL/nepal/unemployment-rate#:~:text=Nepal%20unemployment%20rate%20for%202021,a%200.13%25%20decline%20from%202017.)

However, since 2020, there has been a continuous drop in average amount of recruitment fees and related costs paid, now at its lowest since the start of the programme with an average amount reported by workers of USD 530. This may relate to SC WWD's efforts in assuring ethical recruitment, a better understanding of their rights amongst the workforce in the hospitality sector, as well as an increase in direct recruitment. Please refer to the '2023 Findings: Ethical recruitment' section below for further analysis in relation to 2022 and 2023 hospitality providers.

Workers views

One of the key issues related to ethical recruitment is the fact that workers have continued to pay recruitment fees and related costs in their home countries to access jobs in Qatar. Whilst workers usually report no fee payments when asked by their own management, often due to fear of retaliation, they reported to Impactt's worker interviewers that they have indeed paid recruitment fees and related costs. Workers only rarely have proof of payment: throughout the programme, fewer than 5% of workers interviewed had any proof at all in any given reporting year. Workers often report this as being a key factor in not feeling comfortable in reporting fees to management, and in not believing that anything will be done about it due to lack of proof.

For workers, repayment of unethical recruitment fees and related costs correlates with feelings of respect. Our worker interviews have shown that workers who receive SCURS and are aware of its purpose are 8-10% more satisfied than workers who simply receive SCURS as an allowance, without understanding what it's for.

Contractor views

Good practice approaches to ethical recruitment were found at a handful of contractors we spoke to, who engaged in more direct forms of recruitment. These contractors have greater control over the process, travelling to source countries, providing detailed information (including pamphlets) describing the complete timeline of the worker journey to workers in their own languages. One of these contractors also advertised access to a phoneline for workers to raise questions about suspected unethical practices at any stage of the process. At a follow-up audit of both contractors, following these interventions, Impactt noted that none of the new recruits in the latest recruitment drive had reported paying any recruitment fees or related costs.

Regarding the implementation of SCURS, contractors agreed that workers receiving this benefit were happier in their workplace, and more productive as a result. One had managed to extend the programme to non-SC workers as well, which they reported to have helped to settle unrest between these groups. Most contractors we spoke to had so far been unable to do this, saying they would not be able to compete on price with competitors who were not repaying fees.

Conclusion

Ethical recruitment of migrant workers remains a significant global challenge. The SC should be commended for its transparency in reporting openly on the difficulties faced, the pioneering SCURS programme and on its innovative attempts to make change.

We make recommendations at the end of this report on how other actors can build on this legacy, primarily through an increased focus on worker origin country due diligence.

Wage and Allowances

Significant changes in Qatari law have occurred since 2015 regarding wages. In 2015, all employers covered by labour law were required to transfer employees' wages through the Wage Protection System (WPS). This means that government authorities have oversight over all wage payments in real time to reduce the risk of late or incomplete payment. The MoL reports that the Wage Protection System (WPS) provides security to workers on all components of salary including basic salary, overtime and other allowances (e.g. accommodation and food). The MoL further reports that any significant deviation leads to automatic flagging by the WPS for further review, and that contractors can face punitive action (including administrative blocks) if they do not meet these requirements. MoL announced a non-discriminatory minimum wage, effective from March 2021 of QAR 1,000 (USD 275) per month, plus QAR 500 (USD 136) per month for accommodation and QAR 300 (USD 82) per month for food, (if neither is provided free).

Impactt's global experience indicates that income is the number one priority for workers, so that they are consistently able to provide financially for their families. Payment in full (including correct overtime rates), and on time, is critical.

The graph below sets out Impactt's findings on contractor compliance over the period.

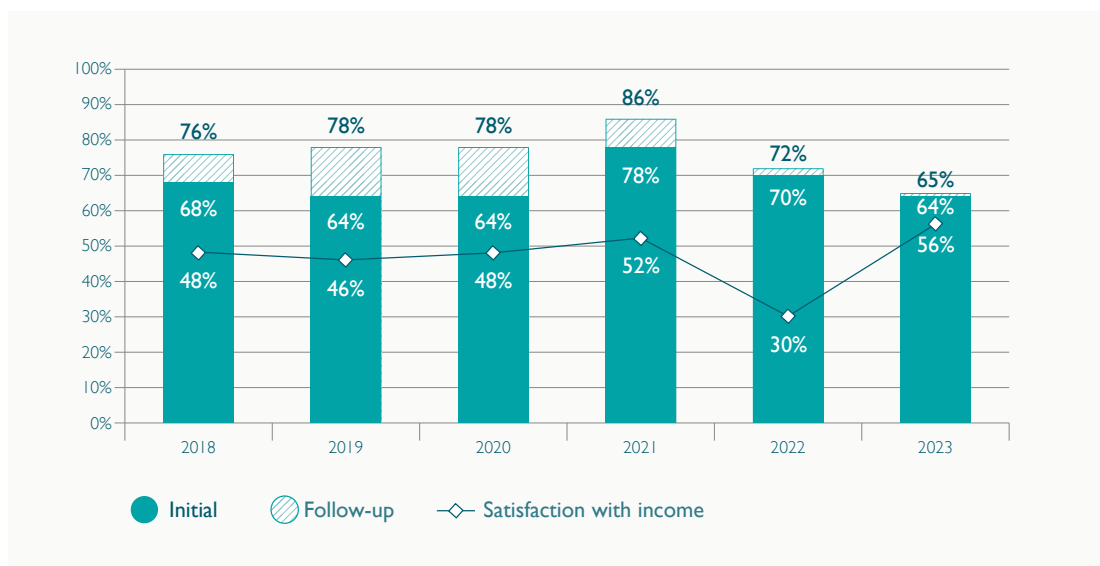


Figure 9 – Wages and allowances compliance % of contractors audited which complied with WWS wages and allowances standards at initial and follow-up audit

Overall compliance scores in this topic area remained steady both at initial and follow-up audits from 2018 to 2020. Compliance scores then increased for both initial and follow-up audit in 2021 to an all-time high (78% at initial, 86% at follow-up) which marked the end of the construction phase. However, overall scores have declined since 2021, when our sample transitioned from the construction to the hospitality sector – as the SC had less time to engage with this sector. 2023 saw an overall compliance score of 64% at initial audit and 65% at follow-up audit. For further details on this recent trend and compliance analysis for 2023, please see ‘2023 Findings: Wages and Allowances.’

Most commonly, areas of high compliance across the programme have included:

- the use of WPS to allow transparent and timely electronic payments;
- introduction of a minimum wage rate in advance of the legal minimum wage;
- strict caps on disciplinary penalties;
- the correct payment of overtime rates (although this has been challenging in the hospitality sector); and
- provision of annual air-fare allowances (either via encashment or directly buying flights), although this has also been challenging in the hospitality sector

Areas where contractors have generally struggled throughout the years have included:

- failure to provide payslips or providing payslips which workers couldn't understand;
- taking deductions from workers which were above 10% of their pay per month; and
- failing to pay workers for training and induction

A more severe (albeit less common) trend has also been a handful of cases of delayed wage payments occurring at main contractors towards the start of our programme (highlighted in our 2018 report) and later at subcontractors (tier 1 and below) as highlighted in our 2020 report.⁵⁵ In these cases, contractors had reported being unable to make payments due to cash-flow issues following late payment from a customer. In extreme cases, the SC has been able to use its influence to encourage the main contractors to take ownership to help resolve issues with subcontractors by providing direct salary payments to workers and bypassing their employer. At one contractor, Impactt verified that workers were paid the remainder of their salaries, before either being remobilised to other contractors, or being repatriated.

Workers views

Wages are workers' number one priority across the board. The most common response across all worker interviews, when asked what they like about their job, is the on-time payments.

⁵⁵ See 2021 Annual Report for further details.

We saw one of the most significant fluctuations in hospitality workers' income satisfaction between 2022 and 2023. With hotels mainly selling quarantine packages during the COVID-19 pandemic, hospitality workers earned little-to-no tips in 2022. That year, 9% of workers reported that they could save money after covering their families' basic needs. In contrast in 2023, 57% reported they could do so and 18% reported they could sometimes save money.

Construction workers' satisfaction with wages stayed relatively consistent (between 48% and 52%) over the first four years of the programme. This is in line with consistent compliance levels. They benefited from the WWS and QLL via strict caps on disciplinary penalties, correct payment of overtime rates, provision of annual airfare allowances and an SC-enforced minimum basic wage of QAR 750 (USD 204.50) from as early as November 2018, when the national minimum wage of QAR 750 was recommendatory/informal. Satisfaction with income was higher in construction (40%) than in hospitality (24%) in 2022, likely because the latter were already earning above this new minimum wage and the former were not affected by the loss in tips. A further point of comparison is noted in the '2023 Findings: Wages and allowances' section which highlights, as was the case last year, hospitality workers often not being paid overtime correctly, and instead being provided time off in lieu. This was a less common finding in the construction sector from 2018-2022, with workers being more satisfied about receiving pay relating to actual hours worked across this period.

Contractor views

Paying higher allowances (including the annual airfare, SCURS, and a higher base wage prior to the 2021 minimum wage) to SC workers has been a controversial topic for contractors. On the one hand, those we interviewed agreed that the annual airfare entitlements (as against the 2-yearly airfares required by QLL) were a significant boost to workers' wellbeing in enabling them to travel home once per year to see their family. They noted the SC's strong enforcement of the annual airfare. However, they noted the significantly higher costs of compliance, which impacted their ability to compete with non-SC contractors. Most of the contractors reported that they could not extend annual airfare provision to non-SC workers, leading to feelings of unfairness amongst their workers. Rather than getting rid of the requirement, they suggested that having everyone on a level playing field by law, which required airfares every year, would make the most sense for workers and for business.

Conclusion

The SC has, through its WWS and its robust four-tier monitoring programme, been able to set a high bar, which it has enforced with robust due diligence and transparency in reporting. In particular, the provision and strict enforcement of the annual airfare allowance, largely in the construction sector, has been groundbreaking in providing workers with the much needed financial provision to take leave. As the first host country to report publicly on wage compliance, the contribution to transparency, engagement and lessons learned with and beyond these two sectors is of critical importance.

Recommendations for other stakeholders to build on this legacy are detailed at the end of this report.

Working hours, rest and leave

The graph below sets out Impactt's findings on contractor compliance over the entire period.

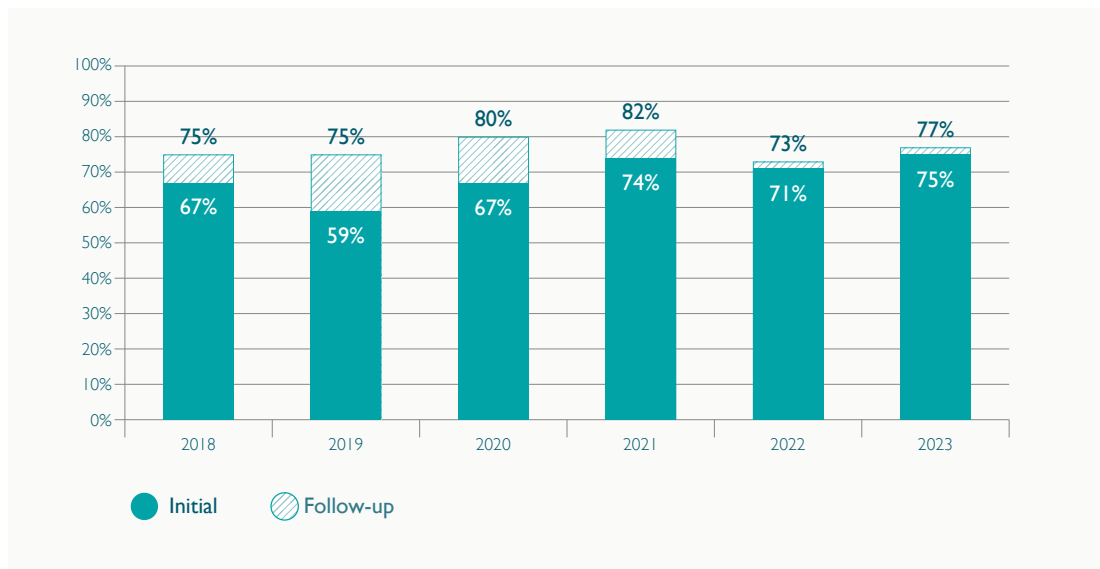


Figure 10 – Working hours, rest and leave compliance

Despite a slight overall increase in initial audit results, compliance with working hours, rest and leave requirements have remained a challenge throughout the period. Improvement rates between initial and follow-up audits have stagnated at 2% for the last two years, compared with the 11.25% average improvement across 2018-2021. Furthermore, a decline and only partial recovery is notable in 2022 and 2023. The hospitality sector, which makes up 75% of the audited scope within these two years, has found this a particularly challenging topic area with which to comply, as outlined within our 'context' and '2023 Findings: Working hours, rest and leave' section.

The SC's WWS largely defer to the QLL on most issues related to working hours and rest days, although a key heightened requirement under WWS 9.16 is for bereavement leave entitlement of 14 days, versus the mandated 3 days under the QLL.

During the programme, we saw strong contractor performance in the following areas:

- Provision of legally mandated annual leave
- Provision of legally mandated sick leave
- Provision of bereavement leave in line with the WWS

Contractors consistently struggled with issues relating to:

- Excessive working days without a rest day
- Excessive regular daily working hours
- Issues related to hours worked outdoors during summertime hours for hospitality providers
- Excessive hours worked during Ramadan

The SC's four-tiered monitoring system has also provided a robust approach to monitoring adherence to the QLL requirements within this topic area, shining the light on these important non-compliances which pose significant risks to workers.

These struggles were more apparent with hospitality contractors in 2022-2023, as well as with construction contractors using in-house security teams. These were a particular focus in 2020 where we found 70% of major and critical non-compliances to be raised in relation to security guards. The SC was forced to terminate its relationship with one such company in 2020 due to the intractability of the issues. Closure rates have been particularly low with hospitality contractors more recently, due in part to hotel industry working practices, a shorter amount of time to understand, digest and implement the WWS, and hiring difficulties relating to COVID-19. Some important progress and closure was made this year, with the use of short-term hires. Please see 'context' and '2023 Findings: Working hours, rest and leave' for further details.

Worker views

Given the stringent QLL requirements on working hours limits, our worker surveys have not focused specifically on satisfaction with working hours, rest and leave. Qualitatively, during our general 'likes and dislikes' conversations, workers in the construction sector from 2018-2022 have commented that they liked having increased hours when possible, because this generally always correlated with higher overtime pay. This contrasts with the hospitality sector which provided mixed responses. As detailed in our 2022 report, and our '2023 Findings: Working hours, rest and leave' section of this report: workers in the hospitality sector have not been consistently provided with a 'pay equals time worked' approach as with the construction sector. Instead, we have seen multiple instances of 'time off in lieu', in contravention of the QLL.

Interestingly, from 2020 onwards, qualitative results from the construction sector show some workers saying that they would like more time off to achieve a better work-life balance, rather than working the legally mandated amount of overtime. When asked why, workers stated that they enjoyed spending time in their accommodation (which was a relatively higher standard, as per the SC's WWS). Workers enjoyed their less crowded rooms of 4 people or less, as well as free Wi-Fi access and use of recreational areas.

Contractor views

Contractors commented that the additional costs of hiring and paying workers their full wages and allowances in line with WWS often rendered them uncompetitive in the broader Qatari market. They have found it difficult to avoid excessive hours due to short staffing and economic necessity. Contractors we spoke to therefore agreed that a level playing field – with all companies facing the same WWS across all areas of their business – would make it economically viable to roll out these higher standards. The strong enforcement of the annual airfare allowance in the construction sector in particular was cited as being inextricably linked to strong compliance in annual leave provision, and helped to ensure that workers would make full use of their annual leave entitlements to visit family.

More recently, hospitality contractors we spoke to cited hiring difficulties relating to the COVID-19 pandemic, as well as the higher demand created by the Tournament year. Throughout the programme, contractors reported that the SC's four-tiered monitoring system was particularly robust and effective in policing their compliance.

Conclusion

The SC's key impact in this topic area has been a rigorous monitoring system in presenting public and transparent findings to expose non-compliance, ensuring accountability, and sharing lessons learned to support worker welfare. Positive steps were taken by the SC above and beyond monitoring compliance with the QLL, by requiring (and ensuring) strong compliance with an increase bereavement leave period. Important links with other topic areas, such as the annual airfare allowance, have also helped ensure workers have been able to make the most of their annual leave entitlements by flying home.

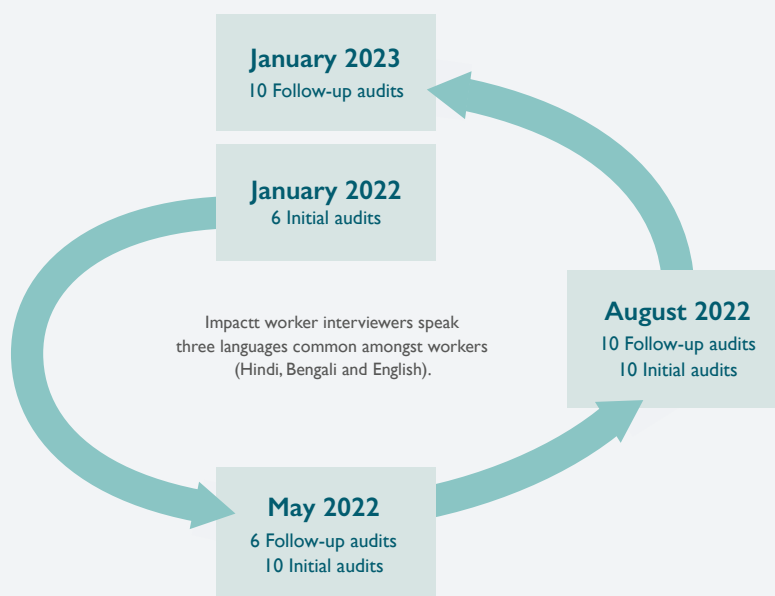
Recommendations for other stakeholders to build on this legacy are detailed at the end of this report.

Compliance Findings – 2023

Scope⁵⁶

	2017	2018	2019	2020	2021	2022	2023
Contractors audited	10	14	24	22	12	16	26
Worker interviews	253	679	1109	951	394	573	1112
Person days in the field	90	152	334	336	212	244	393

Auditing activities in scope of the annual report 2023:



SC's Scope contractors and tiers 759 Total contractors on SC projects				SC's Scope workers and main nationalities 34,606 Total workers of 114 nationalities on SC projects			
Main contractors: 267	Impactt sample: 26 Contractors audited (3%)			Indian: 30%	Impactt sample: Worker interviews 1,112 (3.2%)		
Tier 1: 481	Main contractors	Tier 1	Tier 2	Bangladeshi: 6%	Indian	Bangladeshi	Nepali
Tier 2: 11				Nepali: 13%			Other
Tier 3: 0	14 (5.2%)	11 (2.3%)	0 (0%)	Other: 51%	19%	9%	9%
							63%

⁵⁶ Data as of January 31st 2023

This year Impactt's sample is comprised of hospitality providers only. The above figure reflects the total number of contractors audited overall, as well as the total number of workers interviewed with a breakdown per nationality. Impactt sampled:

- 11 hotel operators (7 global brands, 3 local brands, 1 luxury wellness resort)
- 4 hospitality providers including
 - 2 general maintenance providers, 1 general hospitality services provider, 1 air conditioning maintenance service provider
- 3 valet services providers
- 3 security services providers
- 3 cleaning companies
- 1 large scale accommodation provider
- 1 local events management company

Severity and prevalence

This year, our analysis of severity⁵⁷ and prevalence⁵⁸ of issues has resulted in four priority areas being focussed on in our 'findings' section. It is important to note that the compliance score with a topic area does not necessarily correlate with its severity or prevalence.⁵⁹

Severity and prevalence was assessed across each topic area for our entire sample of 26 contractors this year:

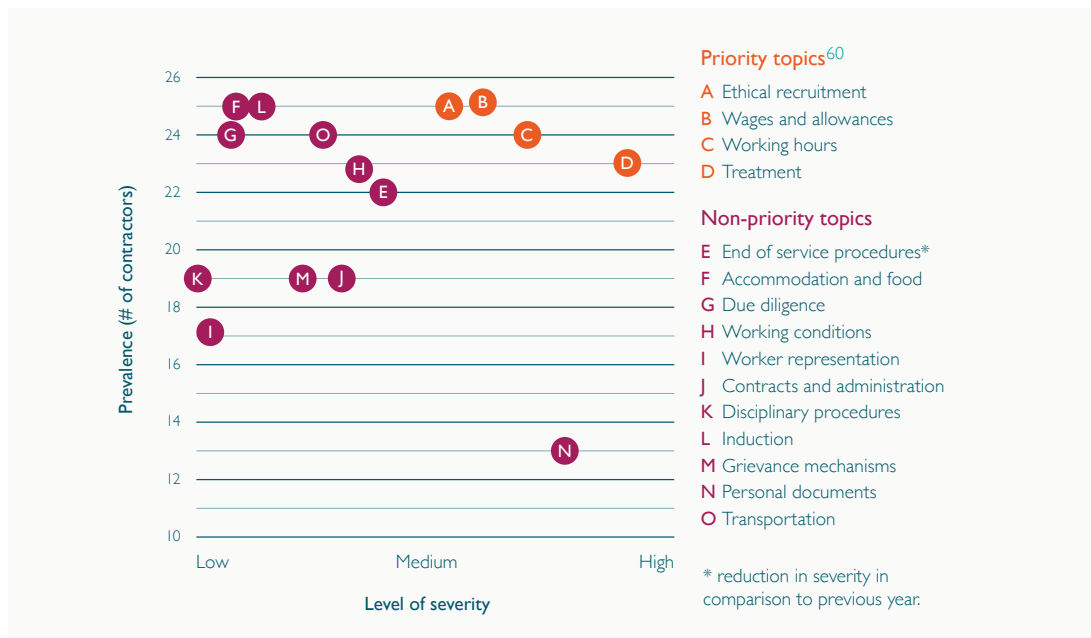


Figure 11 – Priority topics

57 The severity level is calculated using the proportion of critical and major non-compliances as well as critical observations, relative to the total number of non-compliances. Severity relates to the level of risk to workers or the size of the gap between current practice and legal or WWS requirements. It does not relate to the overall number of non-compliances within a topic area.

58 Prevalence refers to the number of contractors identified as having at least one issue in a particular topic area. This also does not relate to the overall number of non-compliances within a topic area.

59 Given the above two footnotes, it is possible to have a high overall compliance rate, but also to have high prevalence and/or high severity in a topic area.

60 This year we identified critical issues related to transparency. Please refer to Appendix 3 for more information on these issues

2023 Findings

This section sets out the results of Impactt's assessment of 26 hospitality contractors during the period January 2022 – January 2023, together with the results of worker satisfaction surveys. For this report, we refer to this reporting period as either '2023' or 'this year'.

The glossary of terms (see page 1) containing descriptions of the compliance terminology used below.

Compliance Findings⁶¹

Figure 10 below summarises this year's average compliance scores by topic area.⁶² The 15 topic areas are organised in order, following the worker's journey.⁶³ Each of these sections covers relevant SC WWS and Qatar Labour Law⁶⁴ requirements.

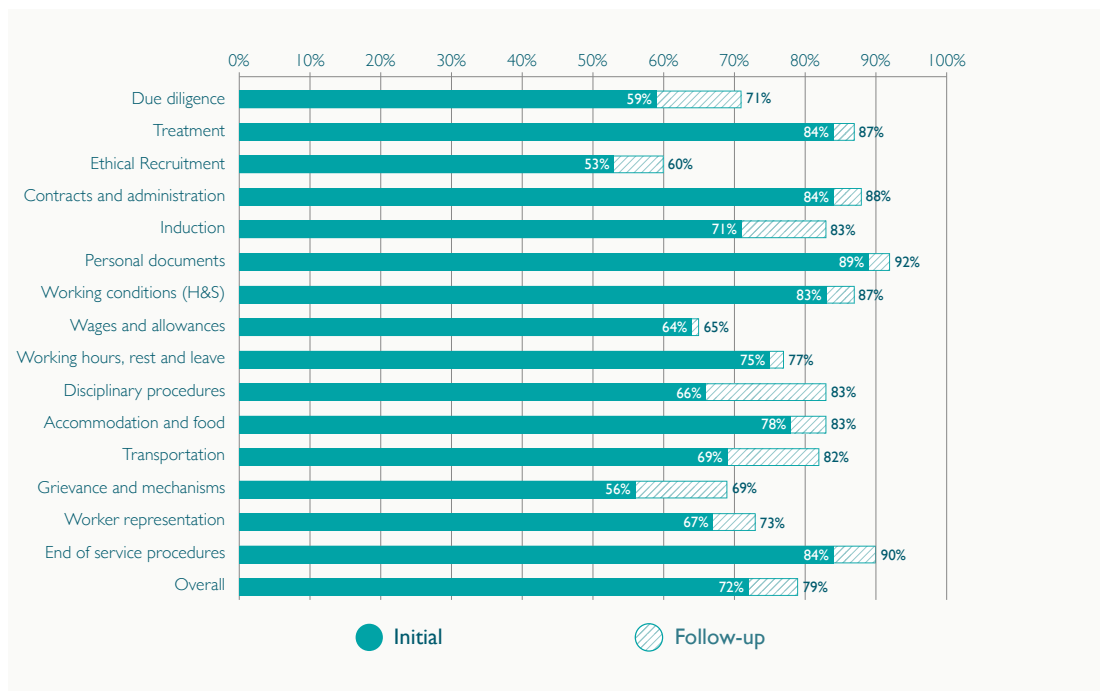


Figure 12 – 2023 compliance scores

The average overall initial audit compliance rate across the 26 contractors audited this year was 72%. This compares to an overall initial compliance score of 79% in 2022 for hospitality providers. During the follow-up audit, the average score increased to 79%, 5% lower than in 2022. The decrease in overall compliance scores reflects the challenging landscape facing the SC coming into this audit cycle, noted in the 'context' section. This includes dealing with the shift from construction to the hospitality sector; the reduction in leverage due to short term contracts, the ongoing difficulties from the

⁶¹ As is the case year on year, it should be noted that some variation may have resulted from Impactt refining the compliance checks. This usually takes the form of either merging or splitting checks to facilitate clearer discussions with contractors on root causes and possible solutions. Similarly, the types of contractors audited varies from year to year and therefore these compliance scores are not necessarily directly comparable to each of the previous years.

⁶² Please refer to Appendix 1 for details on the Topic Areas.

⁶³ Impactt's auditing methodology follows the "worker journey", i.e., a workers experience from recruitment to end of service. Please see Appendix 2 for more details.

⁶⁴ The scores are based on Impactt's own audit template, which contains key elements of the SC's WWS and Labour Law – but does not check contractors exhaustively on all WWS requirements or all Qatar Labour Law.

COVID-19 pandemic, as well as the progressive disengagement from a portion of its contractor base.

Contractors scored well on worker treatment,⁶⁵ contracts and administration, personal documents, end of service procedures, with high average compliance scores (80% and above) during the initial audit.

Ethical recruitment and grievance mechanisms remained a cause for concern, with low average initial compliance (54% and below) during initial audits. Average compliance scores on due diligence between the two years saw a decrease from 75% to 59% at initial audit and 91% to 71% at follow-up audit. Compliance scores on disciplinary procedures also decreased substantially from last year, from 93% at initial audit to 66% this year and from 96% at follow-up audit to 83% for this year.

Contractors were able to close out or make progress on 56% of issues which is an increase of 5% from the overall progress made in the hospitality sector for last year. The area that saw the most notable progress was disciplinary procedures (17% increase). Induction (12%), grievance mechanisms (13%) and transportation (13%) also saw good progress with closure rates of 12% or above at follow-up audit.

The areas with the lowest progress made from initial audit were wages and allowances and working hours rest and leave (with a 1% and 2% increase respectively). This is partly due to the challenges faced by contractors in meeting the WWS in these areas. Please see the relevant compliance findings sections for more detailed information on this.

Severity of Issues

Impactt raises non-compliances as 'minor', 'major' or 'critical' depending on the severity and scale of impact of the issues on workers. The following table displays this year's performance for all contractors in comparison to the sample of 8 hospitality contractors audited in 2022.

Despite the relatively high compliance noted above, personal documents saw a high severity rate and low closure of severe issues: 5 out of 6 critical issues and critical observations remained open at follow-up audit, relating mainly to non-renewal of QIDs during the 'winding down' phase of contracts referred to in the 'context' section. End of service procedures saw a decrease in critical issues remaining open (3 across 26 contractors [0.12 per contractor], compared to 5 from 16 [0.32 per contractor] last year after follow up. This topic area was downgraded from our 'priority topics' this year.

Overall, Impactt raised a slightly lower number of total issues⁶⁶ per contractor (46.75 in 2022, 43.8 in 2023). Impactt raised more critical non-compliances per contractor than last year (0.63 in 2022, 0.96 in 2023) and a slightly higher number of major non-compliances per contractor than last year (6.875 in 2022, 7.15 in 2023). Impactt raised more than twice the number of critical observations in 2023 with 4.3 raised per contractor compared with 2.12 in 2022. A reduction in minor non-compliances was observed this year with 23.3 issues raised per contractor compared to 26.38 in 2022.

⁶⁵ High compliance in this topic area was, however, contrasted with a high number of critical observations this year, leading to high severity, and a 'deep dive' focus on this topic area in the section below.

⁶⁶ This does not include open (new) issues raised.

	2022 Report		2023 Report	
	Issues (#)	Closed & progress	Issues (#)	Closed & progress
Critical NCs	0.63	80%	0.96	44%
Major NCs	6.875	49%	7.15	60%
Minor NCs	26.38	52%	23.3	58%
Total NCs	33.88	52%	34	54%
Critical OBs	2.12	59%	4.3	59%
Total OBs	12.13	51%	13.38	47%
Total issues	46.75	51%	43.8	56%
Total critical issues	2.75	64%	5.8	51%

Table 3 – Hospitality sector overall follow-up improvement

Closure results are largely comparable to last year's sample of hospitality providers with the following exceptions:

- The closure rate for critical non-compliances raised (this year at 44% compared to last year at 80%) was 55% lower than last year's closure rate. 69% of critical non-compliances remaining open at the follow-up audit were raised in the 'wages and allowances' and 'working hours rest and leave' sections which are both areas where contractors struggled
- This can partly be explained by the number of issues which were 'opened' only at the follow-up audit without possibility of closure, due to various WWS checks only becoming applicable at follow-up stage based on short-term contract expiry and rapid worker hiring. This year, 105 total 'open – new' issues were raised for the first time at follow-up audit, out of a grand total of 307 across our 7-year monitoring programme, representing a disproportionate 34% of this total figure. 39 out of 105 (37%) 'open-new' issues were in the 'Working hours, rest and leave' and 'Wages and allowances' topic areas
- Additionally, as highlighted in our 'context' and 'compliance journey' sections, short-term hiring of workers during the Tournament year gave less time for contractors to ensure adequate compliance with the WWS for all onboarded workers, compared to the long-term hiring trends of former construction contractors
- The closure rate for major non-compliances increased significantly by 11%, now at 60% in comparison to last year's closure rate of 49%. Contractors largely performed better and were able to close or make progress on more issues in the following areas
 - Grievance mechanisms
 - Disciplinary procedures
 - Induction
 - Transportation

A. Ethical recruitment⁶⁷

WW Standards requirements

The WW Standards requires contractors to:

- Reimburse workers for recruitment or processing fees if the worker is able to provide proof that they have paid such fees (WW Standards 6.9)
- Stipulate that the contractor is responsible for paying all recruitment and processing fees in their contracts with recruitment agents (WW Standards 6.4)
- Obtain a signed statement from the Recruitment Agent immediately after the placement of Workers by a Recruitment Agent, stating that the Recruitment Agent has complied with the requirements of WW Standards 6.4 (WW Standards 6.6)
- Complete a new starter checklist with new workers, covering whether they paid any recruitment fees (WW Standards 6.10)
- Only use the services of a Recruitment Agency that is validly registered with MoL (WW Standards 6.3)

2023 Findings

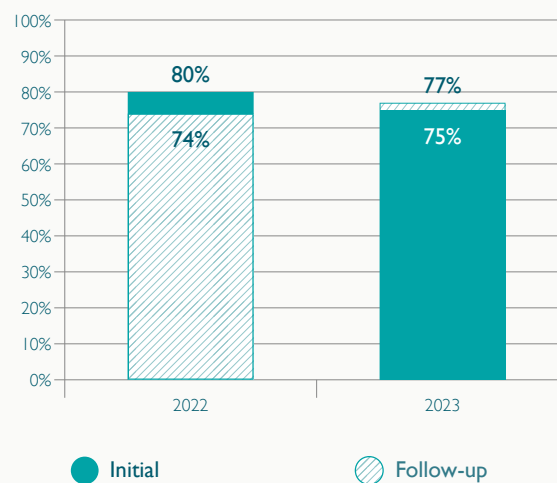


Figure 13 – Ethical recruitment in hospitality

Hospitality contractors scored an average of 53% on ethical recruitment compliance at the initial audit and 60% at the follow-up audit. Initial audit scores were comparable with overall compliance scores at initial audit (54%) last year in the same sector, though significantly fewer issues were closed out in comparison, as last year's follow-up score was an average of 74%.

⁶⁷ This topic was formerly titled 'Recruitment Fees' in 2020 and prior. It has been renamed to reflect the wider mandate which is covered within this topic.

This topic area remains challenging. At least one issue remained open at the follow-up stage related to ethical recruitment at 15 of the 26 contractors audited. Key themes, which are in line with last year's findings, include:

- ineffectiveness in accurately identifying which workers have paid fees;
- insufficient action taken to inform workers that they should not pay any recruitment related costs; and
- informing workers that they are eligible for reimbursement if they present proof of payment of such costs

These disappointing results are likely a result of the limited time which the SC had to implement WWS with this set of contractors, and also its limited leverage. Other actors have the opportunity to learn from this in order to improve recruitment practices in the sector in Qatar and globally, and our recommendations are outlined at the end of this report.

Detailed findings

Impactt raised 2 critical non-compliances:

- One contractor had not informed workers that they should not pay recruitment fees and related costs to secure employment in Qatar. This was raised as critical due to the combination of workers having simultaneously reported paying significant recruitment fees and related costs, and not being informed in recruitment documents that they should not pay fees. This issue was closed at follow-up as enough evidence was gathered showing efforts made to communicate zero cost recruitment throughout the recruitment journey, coupled with worker testimony and awareness around this subject
- One contractor was fully aware that its workers were at risk of paying recruitment fees and related costs and yet issued offer letters to workers requiring workers to confirm they hadn't paid any fees. All 11 workers at the initial audit reported paying fees. Progress was verified at this contractor: at the follow-up audit, Impactt confirmed that the contractor had started engaging with workers via telephone to fill out the New Starter Checklist and ascertain whether they had paid fees or not

Impactt identified the following major non-compliances:

- Workers at 14 out of 26 contractors were not informed that they should not pay recruitment fees and related costs, and that they are eligible for reimbursement of any fees paid:
 - 2 contractors were able to close this issue by reissuing offer letters to workers with updated information and by continuously engaging with workers. All workers reported being aware of this entitlement at the follow-up audit
 - 5 contractors made progress improving communication with workers and editing offer letters, however we were unable to close this issue due to inconsistent awareness amongst new recruits
 - 3 contractors had not done any further recruitment by the time of the follow-up audit and therefore Impactt was unable to verify any changes
 - 2 contractors took no action

- At initial audit 9 out of 26 contractors were not identifying whether or not workers had paid fees
 - 5 contractors had made progress and rolled out the New Starter Checklist (or equivalent), although not all workers had filled these out at the follow-up audit, meaning that the issue could not be closed
 - 2 contractors had not undertaken further recruitment and therefore Impactt was unable to verify progress
 - 1 contractor introduced the New Starter Checklist, however workers continued to report having paid recruitment-related costs. The issue remains open
- 2 contractors had not identified that workers had paid fees
 - 2 out of 41 workers at one contractor provided proof of paying agency fees that the contractor was unaware of. This issue remains open at follow-up audit as no action was taken by the contractor
 - Impactt raised a new issue at the follow-up audit as 2 out of 15 workers at one contractor continued to report paying fees, and workers reported not being asked by management whether they had done so

In our last annual report⁶⁸ we noted that the SC had an opportunity to use its influence to ensure that contractors within the hospitality sector implement SCURS or another appropriate repayment programme. The SC was able to leverage its influence and work with hotel operators and promote the importance of reimbursing recruitment costs. With continuous engagement over relatively short periods of time⁶⁹ the SC was able to work with a selection of these contractors with positive results. Impactt verified that, in 3 cases, robust measures were in place to identify whether workers had paid fees, together with effective systems to reimburse workers. Impactt verified that two hotels and one hospitality provider reimbursed workers despite these not having proof of payment. However, the SC was not able to mirror SCURS in this sector. Of the 26 contractors audited, only 1 committed to SCURS. This means that the majority of workers who were unable to provide receipts went uncompensated.

⁶⁸ [2022 Annual Report](#)

⁶⁹ The SC's audit and inspection cycle entails quarterly audits of its supplier base. However, in some cases these audits were delivered more frequently over shorter periods of time.

Analysis of recruitment fees and related costs reported for hospitality industry

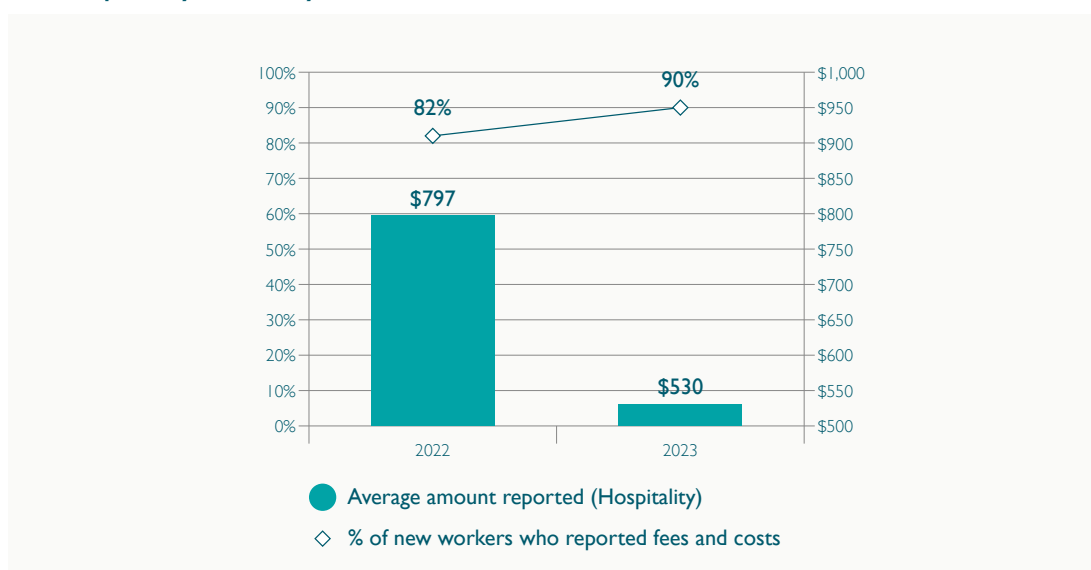


Figure 14 – Recruitment fees and related costs - hospitality

Hotels tend to hire directly, rather than via agencies. This correlates with a reduction in the quantum of fees reported, likely due to employers actively engaging with workers in source countries.⁷⁰ This is evidenced by the fact that the costs workers reported paying are predominantly related to in-country transport and expense costs rather than larger ‘lump sum’ agency fees, during our worker interviews. Contractors have an incentive to actively engage with candidates and inform them not to pay recruitment fees and related costs, as this will reduce both the risk of indebtedness and the probability that the contractor will need to reimburse workers at a later date.

An additional factor which may influence the amounts reported here may be the higher education levels and awareness of rights of workers sampled within the hospitality sector for the 2023 report, compared with construction sector workers of prior reporting years. A higher level of education and awareness of worker rights, combined with an increase in global awareness of recruitment fees and related costs may mean that workers have been more likely to question the requirement to pay and push back against requests. Combined with a higher rate of compliance of contractors informing workers during recruitment that they should not pay fees (63% of contractors this year, vs 54% last year), this may partially explain this drop.

⁷⁰ Please see ‘Compliance Journey: Ethical Recruitment – Contractor Views’ section for good practice examples of contractors using such techniques.

Hospitality sector 2021 - 2022: From Jan 2022 - recruitment fees and related costs – the overall percentage of workers reporting payment, versus average amount

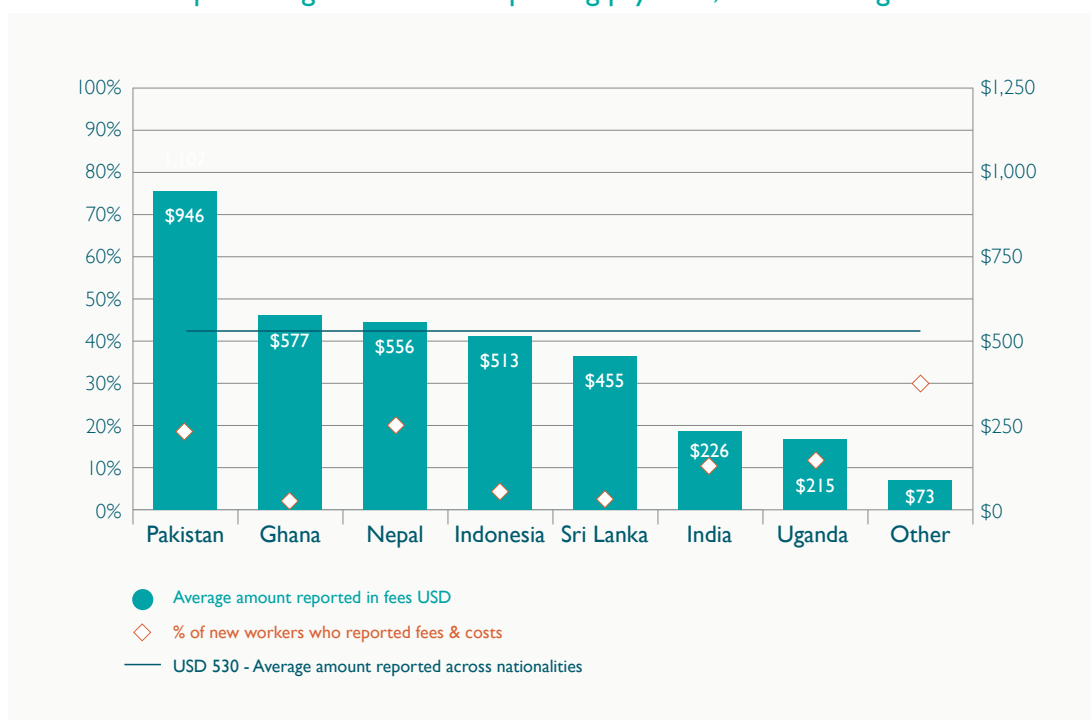


Figure 15 – recruitment fees and related costs reported by nationality, vs percentage reporting paying fees

Figure 13 above shows the average amount of fees and related costs reported by each nationality, as well as the percentage of workers from each nationality reporting paying any kind of recruitment fees and related costs. Where fees were reported this year, the average amount that these workers report having paid has decreased 34% from USD 797 (QAR 2,901) last year to USD 530 (QAR 1,928) this year, as represented by the horizontal line. In the instances where workers reported paying fees, the highest 5 national averages⁷¹ paid were:

- Pakistan (USD 946)
- Ghana (USD 577)
- Nepal (USD 556)
- Indonesia (USD 513)
- Sri Lanka (USD 455)

Conclusion

The SC is the first organiser of a Mega Event to engage with the hospitality sector on the implementation of worker welfare standards, and to report transparently on progress and challenges. The SC is to be commended for this step and we make recommendations at the end of this report for how others can build on this legacy.

⁷¹ The majority of newly recruited workers (263 total in our sample) came from India and Nepal. Indian workers made up 105 of 263 (40%) of our sample of newly recruited workers, and Nepalese workers made up 38 of 263 (14%). Selected nationalities have otherwise been displayed where there were at least 10 workers reporting fee payments within a given nationality group.

B. Wages and allowances

WW Standards requirements

Qatar Labour Law and the WW Standards require contractors to:

- Pay overtime on a regular working day at a premium rate of 125% basic salary (Article 74)
- Pay workers on a rest day at a premium rate of 150% basic salary or provide a compensatory day off (Article 75)
- Provide workers with return air travel expenses to nearest international airport at home country of workers. (WWS 9.7)
- Provide workers with payslips that contain prescribed key content (WWS 10.4). Pay workers in accordance with the WPS
- Provide workers with free food, accommodation, transportation, and healthcare. Recover salary advance/loan (contractor may not charge interest and can recover max 10% of wage per month) (Article 70)

2023 findings

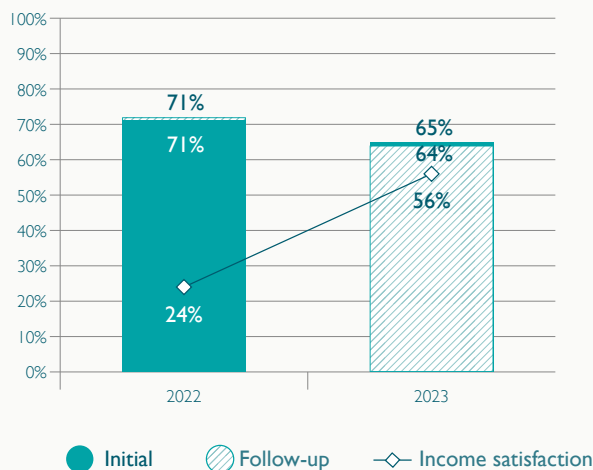


Figure 16 – Wages and allowances in hospitality

Overall compliance scores within the hospitality sector have decreased by 7% at initial audit, now at 64%, while overall scores for at follow-up have decreased by 4%, now at 65%. Non-compliances remained open at 20 out of 26 contractors audited this year, showing that contractors faced a similar degree of challenges in closure.

Both this year and last year's audit cycles have seen low improvement rates from the initial to the follow-up audit. As noted in the 'context' section, the waning leverage of the 'winding down' phase following the Tournament presented challenges, as well as a shorter timeframe in which hospitality contractors were able to understand and implement the WWS. For 2023, a reason for lower compliance was due to the fact that hotels were compensating overtime hours by providing 'time off in lieu', and therefore overtime premium was not being paid.

As was the case last year, all contractors complied with new minimum wage laws for standard time. According to Impactt data, the average monthly gross salary observed across all audits this year was QAR 2,100 (USD 571.83) – this is marginally higher than that observed last year (QAR 2,063, USD 567).

However, in contrast with compliance results, worker satisfaction related to income has increased significantly from 24% to 56%. This can be linked to:

- Tournament hype – the environment in Qatar was bustling and more dynamic than ever during the World Cup itself. This led to:
 - Customers tipping hotel and valet staff more frequently and generously
 - Dynamic job market with high levels of employment opportunities available to workers
 - Higher volume of overtime hours available, leading to higher take-home pay
- Improved fringe benefits including free Wi-Fi, and improved food quality/provision reducing workers' living costs

Our audit programme has noted a different industry approach taken by the hospitality sector with regards to pay and hours. As was also the case in last year's report, hospitality contractors (especially hotels) are offering 'time off in lieu' instead of adopting the 'pay equals hours worked' approach required by the QLL and therefore, by the SC's four-tiered monitoring system. In addition, we have seen a heightened number of contractors with pay and hours management systems which did not accurately reflect time and overtime worked, which inevitably leads to incorrect wages.

Monetary deductions

Impactt raised one critical observation and one critical non-compliance related to monetary deductions:

- Workers at one contractor have to pay for training to obtain the Qatari driving licence (QAR 2,600 / USD 708.68) before commencing work. This is then deducted in instalments from their salaries, resulting in workers becoming indebted (to varying degrees). Impactt was not able to verify through document review the extent to which workers are indebted. Impactt found that the contractor covers these costs only if workers pass the exam and if they do not, the worker pays for any re-takes. This issue remains open
- Impactt raised 1 (one) new issue at the follow-up audit. 1 worker had been fined a sum of QAR 4,000 (USD 1,089) for damaging a TV. This was being deducted from his salary at QAR 571 (USD 155.48) per month across 7 months, which was beyond the 7 days of gross monthly wage which QLL mandates as permissible

Airfares

Impactt raised major issues at 19 of 26 contractors relating to airfare allowance:

- Similar to last year, a high proportion (18 out of the 26 contractors) were providing workers with their airfare every two years (as per QLL) instead of providing an annual airfare as per WWS. All issues remained open at the follow-up audit

Overtime hours not paid in full

Inaccurate records of working time continue to be a hotel industry-wide issue.

Due to the lack of robust systems, it is common for electronic timekeeping systems to under-record working hours, resulting in non-payment of overtime hours. Hotels are typically busy during weekends and public holidays, and reportedly compensate workers with this time as soon as peak periods are in decline. However, Impacttt has not been able to verify successful systems in place for these to be duly compensated.

Impacttt raised two critical non-compliances at one hotel operator:

- One contractor does not compensate overtime (rest day working) at 150% basic salary. Management explained that they operate a flexi system in which workers who have worked what would normally be counted as overtime (work over 8 hours in a shift) claim this time back once they have worked 8 hours of overtime. Management were discussing a new policy which would enable workers to be paid for any uncleared overtime at the end of their employment. This policy has not yet been implemented
 - Document review identified that overtime of 4 hours in October and 5 hours in November 2022 for 1 worker was not tracked in the company's 'extra hours' tracker. This was observed across an additional sample of 3 workers. This indicates that overtime hours are not being effectively tracked or compensated accordingly
- The same contractor also does not compensate regular overtime hours (to be compensated at 125% basic salary). This was raised as a separate critical issue, which also remains open

Impacttt raised major non-compliances at 8 hotel operators:

- 4 hotels were able to update their management systems to ensure all workers were being compensated in full as per QLL. Impacttt verified this through document review and closed these issues
- 3 of these hotels either did not take any action to remedy this or did not ensure all workers were being compensated as per QLL requirements, and therefore these issues remain open
- Impacttt raised one new issue at one hotel operator where it was identified that all workers who work on rest day or holiday are being paid at 125% basic salary instead of 150%. Management reported that there is a system glitch that is generating payment for hours worked on rest day or holiday at 125% and not 150%.

Impacttt raised major non-compliances at 9 further auxiliary services contractors:

- 3 contractors were able to amend their management systems to ensure all workers were being compensated in full as per QLL. Impacttt verified this through document review and closed these issues
- 2 contractors were able to take action however:
 - At one contractor, a leave settlement for a worker who left for holiday in January 2023 was paid at 125% for all holidays including work conducted on rest days and public holidays, which should have been compensated at 150%

- One contractor was able to provide examples of working on a public holiday (December 18th) and being paid at more than 150% basic salary (good practice). However, it was unclear whether workers who work more than 7 consecutive days were being compensated as per QLL for working on rest days. Management reported that workers were given compensatory days off, but this was not verifiable through document review
- 2 contractors did not take action to remedy this and pay workers as per QLL. These non-compliances remain open
- Impactt raised 2 new issues at 2 contractors:
 - At one contractor, review of the wage register found that workers were not paid the overtime premium for Ramadan at 150% basic salary. This was confirmed by all 15 workers interviewed
 - At one contractor, review of the payroll identified a formula issue resulting in all workers being paid at normal basic salary rate for work conducted on public holidays, rather than at 150%

Delayed wage payment

Impactt raised 2 major non-compliances:

- Impactt identified that at one hotel operator, workers were being paid for overtime hours in the following month's salary (regular working hours were however paid for at the end of same month), a delay of more than 6 weeks. No action had been taken at the follow-up. This issue remains open
- Impactt raised one new issue at one contractor where it was observed that all workers were paid on January 19th 2023 for the month of December 2022, rather than on January 7th as per QLL requirements and company payroll cut off dates. Management reported this was due to cashflow problems

Cash payments

Impactt raised the following non-compliances:

- Document review at one contractor showed that 30 workers were being paid in cash, including food allowances and commission (10% of sales). At the follow-up audit, over 20 workers were still being paid in cash and working under an 'open visa' which has made it difficult for workers to open bank accounts. This issue remains open
- One hotel operator was paying workers by cheque or in cash. At the initial audit, 104 out of 1,085 workers did not have bank accounts. At the follow-up audit, management had supported workers to open bank account and most payments were being made through WPS. 17 workers however were still being paid cheque or cash. This issue was marked as 'progress made'
- Impactt observed the following at one hotel operator:
 - 2 workers were being paid in cash as their bank accounts had not yet been setup
 - 9 workers reported that if they worked more than 2 hours of overtime that they would receive payment for this extra time in cash. Management reported this had not yet happened. This issue remains open

- Impactt raised one new issue at a tier I contractor where workers were paid parts of their salary in cash for the month of November 2022. For example, 1 worker was entitled to a net pay of QAR 2,187 (USD 595.52) but was paid QAR 1,700 (USD 462.91) as bank transfer on 08.12.2022 and the rest in cash on 11.12.2022

Payslips

Impactt raised the following major non-compliances:

- At one security provider, 7 workers reported that when they asked management for their payslips, these weren't provided. At the follow-up audit, Impactt confirmed that all workers were being provided payslips by their supervisors, and this issue was closed
- At one security provider, both management and workers confirmed that payslips were not being issued. No change was made by the time of the follow-up audit and this issue remains open
- At one hotel operator, payslips did not include any information on overtime payments for overtime hours on regular workdays, nor for overtime hours on public holidays or rest days. This means workers have no way to calculate whether their pay is accurate. No action was taken by management and this issue remains open

Loans / salary advances

Impactt raised the following major non-compliances:

- One hotel operator made deductions for salary advances capped at 25% of net salary. 1 salary advance out of 23 payslips confirmed that the advance was 17% of the salary. 2 of the 23 payslips indicated a deduction for a city ledger which was 25% of the basic salary, in excess of the 10% of gross salary permitted by the WWS. This issue was closed at follow-up as all recoveries made over 10% gross salary were done with workers' consent and appropriate documentation
- At one security provider, 1 worker was charged QAR 2,000 (USD 544.60) for a disciplinary violation imposed by a non-SC site which he had to pay back while employed at an SC site, through three instalments. This QAR 2,000 (USD 544.60) fine was in excess of the max. 5 days' wage penalty imposed by law. This issue was marked as progress made
- One contractor paid for the penalty for the ticket adjustment (ticket re-booking fee) for 15 workers who missed their initial relocation flight to Doha. The contractor then recovered this amount from workers' salaries at more than 10% gross salary. In some instances, this was recovered at 69% of gross salary. This issue was marked as progress made as management made strides to reduce tranches of recovery of these

Conclusion

The SC's work in understanding standard working practices in the hotel industry, driving compliance with higher standards and transparently communicating findings is notable. The hotel industry has never before been engaged by the hosts of a Mega Event, and it is not surprising that gaps remain. We make recommendations at the end of this report for how other actors can build on this legacy to drive better standards in the future.

C. Working Hours, Rest and Leave

WW Standards requirements

The WW Standards require that contractors follow Qatar Labour Law with respect to working hours (WW Standards 9.8). Qatar's Law No 14 of 2004 stipulates:

- Working hours are a maximum of 8 hours per day and 48 hours per week (Article 73)
- Working hours shall include a minimum of one hour's rest per day (Article 73)
- Ramadan working hours shall not exceed 36 hours per week, 6 hours per day (Article 74)
- Overtime can be worked up to a maximum of 2 hours per day at a total of 10 hours total hours of work per day and shall be compensated at a premium rate (Article 74)
- Workers shall not work more than two consecutive rest days, with the exception of shift workers (Article 75)

The WW Standards 9.5 requires contractors follow Qatari Labour Law No 78 regarding public holiday. This states that the employer must provide the following 10 public holidays:

- Eid Al-Fitr: 3 days; Eid Al-Adha: 3 days; National day: 1 day; Sports Day: 1 day; Specified by employer: 3 days

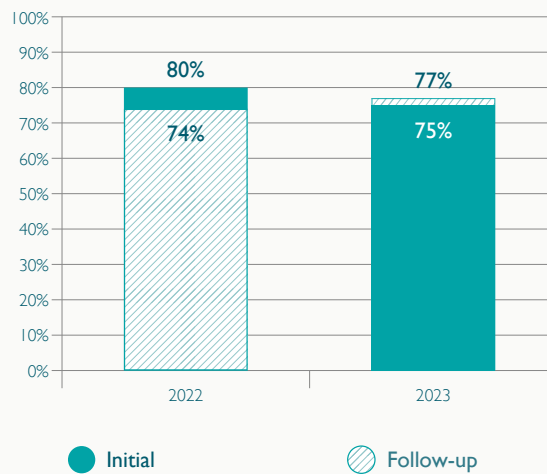


Figure 17 – Working hours, rest and leave in hospitality

2023 Findings

Average working hours compliance scores for contractors at the initial audit sit at 75% in 2023, compared to 80% at initial in 2022, indicating a 5% decrease at this stage year-on-year. Follow-up scores saw an average score of 77%, with a 2% decrease from initial this year. This compares to the 6% increase seen last year from initial to follow-up.⁷² Follow-up scores have seen an increase compared to last year of 3%, which was largely down to the more successful hiring of additional staff this year compared to last year, which was sometimes able to alleviate working hours issues.

Overall, working hours, and consecutive days worked, continued to be a problem area for the hospitality sector, exacerbated during the Tournament delivery year. Contractors commented that staff shortages were common due to difficulties in hiring workers both internationally and locally, having faced a backlog of delays following COVID-19. This translated into a high level of severity of findings in this topic area. As highlighted in the 'context' section, short term contracts were more common this year to meet high working demand. In some cases, the extra working hours provided by these short-term hires assisted contractors to close important compliance issues, as detailed below.

Excessive working days without a rest day

Impactt raised 8 critical non-compliances and 10 major non-compliances across 18 different hospitality contractors related to excessive days worked without a rest day:

- All critical issues related to the working of excessive consecutive working days of a month or more without a rest day, with 2 instances of workers at 2 contractors of up to two months worked without a day off. One of these issues was closed at the time of follow-up, by hiring an additional worker hired to support the team which had been working excessive hours. Some progress was made at a second contractor which managed a partial improvement, whereby a 54% reduction in workers working excessive consecutive days without a break was achieved by follow-up. Issues remained open and unresolved at the remaining 6 contractors
- Of the 10 major non-compliances, 7 were found to be closed at follow-up, with new staff brought in to alleviate the staff shortages and the introduction of effective management systems. A partial improvement was found at one further contractor, as the contractor had reduced the number of workers affected by excessive hours from 3 people to 1 person. Issues remained open at the remaining two, with no effective action taken

⁷² The decrease in compliance scores last year between initial and follow-up audit is explained in detail within our 2022 annual report. This was due to a combination of new issues being discovered at follow-up; new areas of our audit checklist becoming applicable only during follow-up, where these had been 'not applicable' at initial; and upgrading in some cases of 'observations' to 'non-compliances' at follow-up, for example where observed risks of pending non-compliances at initial audit had not been adequately addressed and had manifested into non-compliances at the time of follow-up.

Excessive working hours

Impactt raised 2 critical non-compliances related to working hours, at two separate contractors:

- 1 issue related to workers not being able to take sick leave for the first 6 months of their employment as per company policy. This issue was not closed at follow-up, as the policy still stated that workers could not take sick leave for their first 3 months
- 1 issue related to excessive exposure to sunlight, with lifeguards facing 10-12 hour shifts in exposed conditions and a 10-minute walk to refill water, resulting in 3 instances reported of workers fainting. No change was observed at the follow-up audit

Impactt raised major non-compliances at 15 contractors related to excessive daily working hours:

- At 9 contractors, issues remained unchanged with no progress made at the follow-up audit. Progress was made at one, with a significant reduction in prevalence in issues of excessive overtime, although one worker was found to still be working beyond legally mandated hours. 2 contractors managed to close this issue due to hiring more staff
- We were unable to verify progress at 3 contractors, as the original issues were relating to working hours during the month of Ramadan during the initial audit, and thus progress was not demonstrable at the follow-up audit

Involuntary overtime

Impactt raised 2 critical observations where workers reported involuntary overtime:

- At one contractor, the management staff showed a strong approach to the situation, and dealt with this effectively, training supervisors to ensure they were very clear on the voluntary nature of overtime as a voluntary process to their teams. This was subsequently confirmed closed at follow up following worker testimony
- However, at the other contractor, the management were yet to take significant actions in improving communications with their staff on this issue, and therefore this was not closed

Insufficient public holiday allowance

Impactt raised 1 critical and 3 major non-compliances related to contractors not providing the required number of holidays. One of these was only providing 3 days of public holidays per year:

- All four contractors corrected policies to allow for the full allocation of 11 public holidays, although at one of these contractors, workers were not informed of the change, so this was marked as progress made

Ineffective and inaccurate management systems which did not reflect actual hours worked

Impactt raised 10 critical observations across 10 contractors relating to ineffective or inaccurate management systems relating to working hours records, whereby records provided did not adequately reflect hours worked in a straightforward manner:

- 7 contractors made no changes to these systems at the follow-up audit, leaving these critical observations unchanged
- The remaining 3 contractors closed this issue, as they all introduced new management systems to show clear and accurate timesheets which transparently reflected the workers' actual hours

Conclusion

The SC's engagement of the hospitality sector on working hours is notable, as is its transparency on the remaining challenges. We make recommendations at the end of this report for how other actors can take on this legacy to drive lasting improvements.

D. Treatment

WW Standards requirements

The WW Standards require contractors to:

- Treat all job applicants equally and fairly in providing access to employment, training and opportunities for promotion irrespective of their age, nationality, disability, ethnic or national origin, gender, race, religion or belief or marital status (WWS 6.2)
- Select, employ, promote, and treat individuals based on their relevant aptitudes, skills, capabilities, and qualifications (WWS 6.2)
- Have in place written policies and procedures to:
 - prohibit forced labour, use of violence, bullying, harassment, victimisation, threats, or intimidation against workers;
 - prohibit the exploitation of workers' vulnerability, including the threat of denunciation to the authorities as a means of coercion; and
 - take disciplinary action against employees who are found to breach the prohibitions prescribed under WWS 9.1
- Workers are free to travel to their home countries during leave without penalty

2023 findings

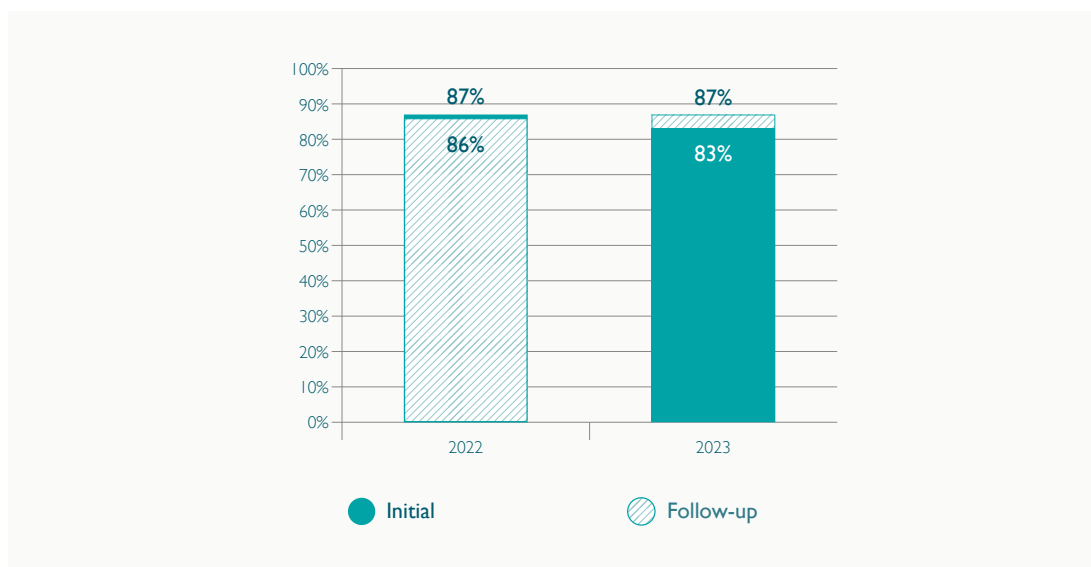


Figure 18 – Treatment in hospitality

Overall initial compliance scores within the hospitality sector were 3% lower than 2022, now at 83% at the initial audit. There has been a marginal increase of 1% at the follow-up audit stage compared to last year. Results dropped from initial to follow-up last year due to a finding of more 'new' issues than closure of existing issues at this stage.

Continuing last year's trend, a higher proportion of women, and a higher diversity of nationalities were represented in comparison to our historic, construction sector focussed worker samples.⁷³ Despite high compliance in this section year-on-year, 2023 has seen a high severity rate of instances of scolding, racism, sexual harassment, and favouritism, based on both nationality and gender. As 'observations' and 'critical observations' do not affect compliance scores, the above bar graphs do not capture this.

According to worker satisfaction data collected this year, 93% of workers reported feeling respected at their workplace, whilst 88% of workers reported feeling safe in their workplace. This reduction in feelings of safety (down from 100% in 2021) correlates to a high severity of reported issues: 46% of issues raised in this topic area this year were either NC critical, or critical observation. As critical observations and observations fall outside the remit of the WWS, it is important to note that it is up to the discretion of the audit team as to whether these may be deemed 'closed.'

Racism

Impactt raised the following issues at 2 hotel operators related to racial discrimination:

- One critical observation was raised at a hotel operator where 1 worker reported that clients did not want to be served by the worker because of her skin colour. The worker informed the manager that clients were specifically requesting that they only be attended to by Caucasian employees. Management took action to ensure that their supervisors are trained to inform guests that they will be served by any and all available staff members, and that the hotel will not tolerate these requests. This issue was closed at the follow-up audit with no further issues raised by workers on this

⁷³ Please refer to Appendices for more information on the breakdown for worker nationalities.

- One critical observation was raised at a hotel operator where:
 - 3 female workers reported being discriminated against by Arab customers, using racially abusive language. This issue was marked as progress made at the follow-up audit as Impactt was able to verify that management has begun to maintain an incidents log. However, this was not deemed adequate to address root causes so could not be marked as closed
 - 2 African workers reported being victim of racial abuse when they engaged with young Arab customers. These workers reported that the parents of these young customers are aware of this. These 2 workers reported this to the security guards onsite at the time
 - Management reported that there is no tolerance for this behaviour, and evidence shown of a separate example of a customer being banned for being rude to employees
 - Impactt was unable to verify whether any of these guests faced any sanction, or whether further actions had been taken to prevent reoccurrence, and this issue could not be closed

Sexual harassment

Impactt raised the following issues at 2 hotel operators and 2 hospitality providers:

- Impactt raised 1 critical observation at 1 hospitality provider where a worker reported being verbally harassed by their colleague in public, which made the worker feel very uncomfortable. This issue was closed at the follow-up audit as Impactt observed through document review that harassment training was delivered to all employees in response to this, and no further workers reported this issue
- Impactt raised 1 critical observation at 1 hospitality provider where 4 female workers reported being harassed by their male colleagues at the accommodation dining area. These workers reported this to HR but no action was taken
- Impactt raised 1 critical observation at 1 hotel operator:
 - 2 female workers reported they are commonly touched by members of management in a sexual way. They reported that management approaches them and puts their hands on their shoulder and backs, and makes inappropriate comments and unwanted advances. 2 other female workers reported that their supervisor makes them stand unnecessarily close to them in the reception area
 - Management reported that they host women's focus groups and that the last session was held in March 2022. Impactt reviewed an example of termination of an employee due to sexual harassment misconduct
 - By the follow-up audit, HR had established a female committee which aims to create a platform for female workers to voice concerns regarding issues in the workplace such as harassment. The first meeting was held on 24th January 2023, this was to raise awareness of the platform. However, this only partially aided the situation: it was identified during interviews with 3 female workers that male colleagues make jokes and remarks that make them feel uncomfortable. This issue was marked as progress made

- Impactt raised 1 critical observation at a hotel operator where, at the initial audit, 1 female worker reported that a security guard constantly enters her room under false pretences and without notice and stalks her, asking her about her movements and making comments on the way she dresses. Personnel records indicated that management investigated cases of harassment, including sexual harassment, in at least 3 separate instances to other employees. At the follow-up audit Impactt confirmed that management had sent instructions to the security agency forbidding all security personnel onsite to visit any villa without 1) being accompanied by the accommodation manager and 2) prior permission from the HR Director. Furthermore, no workers reported issues at the follow-up audit and therefore this issue was closed
- Impactt raised one 'new' issue at follow-up at 1 hotel operator where discrimination based on gender is reported - Male and female workers (in separate departments) reported a culture of verbal abuse and discrimination against women by men in superior positions. This includes statements which undervalued the women's role and said they should feel lucky to be in their position, given their gender

Favouritism

Impactt noted the following worker testimony related to feelings of favouritism at 3 hotel operators, which was then triangulated via other sources of evidence:

- At 1 hotel operator:
 - 10 out of 61 workers reported favouritism in internal promotion policies and, that Indian nationals are favoured. Impactt conducted in-depth analysis into promotions (293 total promotions at initial audit) that did not corroborate worker testimony, and instead confirmed an 'equal pay for equal work' approach. This issue was closed at follow-up audit as no workers reported similar issues
 - 9 out of 61 workers from different nationalities reported that managers tend to favour their nationals in the recruitment process. Impactt conducted an in-depth analysis into the recruitment breakdown of nationalities (500 new recruits in last 12 months) that did not corroborate with worker testimony. This issue was closed at follow-up audit as no workers reported similar issues
- At one hotel operator, 10 out of 27 workers reported that Arabic-speaking workers get more opportunities for promotion. However, a preference for a certain nationality in promotions could not be verified when an overview of all recent promotions was conducted by Impactt
- At one hotel operator:
 - 3 Nepali workers reported that Bengali workers were being favoured for promotion. The Nepali workers reported that they are more qualified for promotion, but because there are 4 Bengali supervisors (and only 1 Nepali supervisor), they feel they are being less favoured
 - Document review at the follow-up audit showed that 10 out of 43 Nepali (23%) workers were promoted since January 2021 against 3 of 31 Bangladeshi (10%). Management has a promotion with KPI based appraisal system and evaluation is conducted by Head of Department, not by the supervisors. This issue was closed

- 4 cleaning workers (3 permanent, 1 agency) reported that their daily target set is very high. These workers reported that permanent workers are paid for extra target achievements (5 QAR (USD 1.36) for every room), while agency workers are not
- Document review found that workers have housekeeping targets of 12 rooms per day. For permanent staff members who want to do extra housekeeping voluntarily, they receive an extra QR 5 for each room. For agency workers, if they need to do extra housekeeping, they are compensated as per overtime terms in contract with the agency. Impactt was able to confirm this and close this issue

Shouting / Scolding

Impactt raised the following critical observations:

- At one hospitality provider, 1 worker reported their supervisor shouts regularly at staff, and it was observed during worker interviews that this supervisor was shouting at workers too. This issue was closed at the follow-up audit as the supervisor in question had left. Workers reported that their new supervisor treats workers respectfully
- At one hotel provider:
 - 3 workers reported separate incidents of consistent scolding by supervisors. HR took some action to minimise the situation, but one worker at follow-up confirmed it was still ongoing. This issue was marked as progress made
- At one hotel operator 1 worker reported that she received aggressive behaviour from her team captain, who shouted at her for not speaking 'good English.' This issue could not be closed as the worker noted that despite improvements, the issue was persisting
- At one hotel operator:
 - 3 workers reported being shouted at and being the victim of harsh abusive treatment from their supervisors
 - 3 workers reported their supervisor shouts at them if they try to sit down during their 8-hour shift
 - No action was taken by the contractor and these issues remain open
- At one hotel operator 3 workers reported being shouted at regularly by their kitchen manager and supervisor. This issue remains open at follow-up as workers continue to report similar instances with no significant actions taken
- At one hotel operator 1 worker reported being victim of scolding by the chef in the kitchen. The worker did not raise this to management as he is scared of retaliation, and thinks that because the chef is Indian, no action will be taken. This issue remains open at follow-up audit as workers continue to raise this issue in the same department

Conclusions

The SC is to be commended for engaging with the hospitality sector on these difficult issues and for its transparent reporting. This is the first time that a Mega Event host has focused on these areas. Our findings indicate the scale of the issue in the hospitality sector, and we recommend next steps for all actors to build on this legacy below.

Conclusions and recommendations

The SC's work in developing the WWS, building a robust, four-tiered monitoring system, transparently reporting on key challenges, and driving the repayment of recruitment fees and related costs show many notable firsts for the organising committee of a Mega Event. The SC has acted as a crucible for testing many innovations, some of which have already been adopted more widely, both in Qatar and elsewhere. We encourage readers to reflect on this legacy and consider how best to apply this experience in improving labour practices in other contexts across the world.

In particular we commend SC for:

- Developing and updating a Worker Welfare Standard which goes beyond national law
- Developing a large team of experts whose job it was to work with contractors to bring them up to standard and to monitor their progress
- Implementing the four-tier monitoring system involving its own staff, the MoL, the contractor, BWI and Impactt, which has provided unprecedented oversight on compliance
- Integrating its monitoring with the MoL so that legal sanctions could be applied to persistent offenders
- Implementing SCURS, the first sector-wide programme for repaying recruitment fees to migrant workers
- Adopting a minimum wage ahead of legislation
- Transparently reporting on progress and challenges, via its own reports, and those of BWI and Impactt

Much has been achieved, but there is more to be done, in Qatar and across the globe, to make decent work, and worker protections the norm.

As we consider the SC's legacy, and building on the findings of our work as external monitor, we make the following recommendations to employers/contractors, Mega Event organisers, sports' governing bodies and national governments & global policy makers. These are based around three critical areas themes:

1. Developing, implementing and monitoring standards on worker welfare
2. Embedding ethical recruitment
3. Ensuring robust due diligence

Recommendations:

The SC

- Continue to engage with other organising committees of mega international or cultural events or major projects, governments and other stakeholders to share detailed learnings

I. Developing, implementing and monitoring standards on worker welfare

Employers/contractors:

- Implement all required worker welfare standards, whether required by local law or by international standards
- Collaborate with industry peers to understand and tackle industry practices which are in contravention of local law or international standards
- Commit to participating in remedy

Sports' Governing Bodies and Mega Event organisers:

- Build on the SC's comprehensive workers' welfare and labour rights model, made up of a standard, monitoring system, requirement for remedy and transparent reporting for all future Mega Events
- Require that any event-organising state develops, adopts, implements and enshrines in contracts regulations which are in line with international labour standards
- Work with host governments to implement, monitor and regulate good labour practices across all sectors, not just those directly engaged in the event
- Focus efforts on training, awareness building, and dialogue sessions with contractors. In particular, ensure that contractors understand the benefits of effective worker dialogue, properly functioning grievance mechanisms grievance logs and effective remedy. Gather data to understand the business impacts of better compliance and higher worker satisfaction, in terms of productivity and efficiency

National Government

Develop legal frameworks concerning worker welfare and rights which are in line with national standards.

Invest in a fit for purpose labour inspection programme to ensure that welfare and rights are implemented fully in the real world.

Enshrine the requirement for remedy in legal frameworks, ensuring that responsibility for remedy is clear.

Embed WW requirements in public procurement processes and tenders.

2. Ensuring robust due diligence

Employers/contractors:

Build robust due diligence systems to ensure that operations and supply chains manage human rights risks (see point 3 below relating to ethical recruitment).

- Ensure that workers have access to multiple channels to raise grievances
- Ensure that grievance systems enable compliance with standards and rapid and effective remedy of issues

Sports' Governing Bodies and Mega Event organisers:

- Develop and implement a full Human Rights Due Diligence process to identify, mitigate and remedy human rights risks and issues. This should be in line with the:
 - OECD Due Diligence Guidance for Responsible Business Conduct
 - UN Guiding Principles on Business and Human Rights
- Specifically with regard to recruitment of migrant workers, ensure that the due diligence process assesses the effectiveness of employers' approach to recruitment outlined under the 'Employers' recommendations above. Develop detailed pre-requisite checks for any employers before onboarding, and ensure a multi-tiered, independent approach to assessments of employers during their contract period, which must include ensuing remediation of issues found

National Governments:

- Adopt a strengthened approach to monitoring, grievance management, compliance and enforcement, learning from the SC's comprehensive due diligence programme and multi-tiered approach
- Increase enforcement mechanisms across multiple sectors to drive compliance with labour law
- Consider better regulation of the hospitality and services sector, particularly in relation to working hours and overtime payment

Global Policy Makers:

- Legislate to embed and enforce the following guidance to ensure that the duties of states and the private sector are enshrined in statute:
 - OECD Due Diligence Guidance for Responsible Business Conduct
 - UN Guiding Principles on Business and Human Rights

3. Embedding ethical recruitment

Employers/contractors:

- Take responsibility for the responsible recruitment of migrant workers, all the way back to their home country. This should include:
 - Transparent tendering processes which cover all aspects of responsible recruitment
 - Binding agreements between the parties committing to responsible recruitment, and remedy
 - A programme of due diligence and corrective action plans (CAPs) covering all recruitment efforts
 - Provision of information and access to hotlines for candidates to raise and resolve grievances

Please see Appendix 4a for further details and practical, step by step guidance regarding ethical recruitment.

National Governments:

- Expand due diligence requirements over international recruitment to reduce the risk of future fee payments by migrant workers. This should include dialogue and government-to-government agreements with sending countries to aid in implementing preventative measures to avoid fees being paid in the first place
- Where, despite these best efforts, workers report paying fees, adopt a national approach to the repayment of recruitment fees and related costs. We recommend making a legal requirement on the employer to repay recruitment fees and related costs according to international best practice⁷⁴

Global Policy Makers:

- Develop international agreements governing labour migration corridors, in line with:
 - The Employer Pays Principle
 - Dhaka Principles
 - ILO Definition of Recruitment Fees and Related Costs
 - Principles and Guidelines for the Repayment of Migrant Worker Recruitment Fees and Related Costs

⁷⁴ <https://impacttlimited.com/principles-for-repayment-of-recruitment-fees/#bookmark3>

Appendix 1 – Topic area descriptions

Topic area	Requirements
Due diligence	• Contractor is subject to SC audits and inspections • Contractor conducts self-audits every quarter • Contractor conducts ad hoc audits of their sub-contractors • Contractor ensures that their subcontractors undertake quarterly self-audits • Contractor submits the required information to the SC every month • Contractor cooperates with the External Monitor's audits Adapted methodology for the hospitality sector: it will be at the discretion of Impactt's Lead Auditor to determine if contractors have effective due diligence in place, which serves a similar (or better) purpose to what has been expected of prior contractors, regarding ad hoc audits. The Lead Auditor should observe through document review and management interviews whether or not contractors are proactive in mitigating and managing any risks to workers' welfare that might arise through subcontracting services to other lower-tier contractors.
Treatment	• Contractor treats workers equally and fairly in their selection, employment, training and promotion opportunities • Contractor has written policies on equal opportunities to prohibit the imposition of additional or financial penalties as a disciplinary measure; prevent violence, bullying and harassment; prohibit the exploitation of workers' vulnerabilities, and take disciplinary actions against employees who breach the prescriptions of the WWS • Workers are free to move in and out of the accommodation site and to travel to their home country during leave without penalty or threat of termination Adapted methodology for hospitality sector: Impactt's Lead Auditor has discretion, whereby if the above points are broadly covered by international policies observed and verified at multinational hospitality providers, and serve a similar or higher standard, these should be compliant. The policies are not required to be 100% verbatim of WWS 6.2 and 9.1.
Recruitment fees	• Contractor reimburses workers who provide proof of paying recruitment fees • Contractors pay for all costs of relocating workers to Qatar • Recruitment agencies are MoL attested Adapted methodology for hospitality sector: when recruitment is happening from the South Asia region or Africa and a recruitment agency used by the contractor is found to not be MoL registered, this will be raised as a non-compliance, in accordance with agency registration requirements of the State of Qatar. If the recruitment is happening from other locations this is marked as N/A.

Topic area	Requirements
Contracts and administration	• Contractor has a written agreement with the recruitment agency which meets WWS requirements • Workers receive a written offer of employment upon recruitment. The offer of employment is explained to them in a language that they understand, and the workers sign the offer of employment without coercion • Workers receive an MoL-attested employment contract that complies with legal requirements and is explained to workers in a language they understand • The terms of the employment contract are the same or more advantageous than those of the offer of employment • Contractor maintains employee files as required by the WWS Adapted methodology for hospitality sector: the offer of employment given to workers does not have to follow WWS 7.1 line by line. However, workers must be given a copy of the offer of employment in their mother tongue, and this must contain all key terms relating to their role, location, pay, hours etc (at the auditor's discretion) that match those of their employment.
Induction	• Contractor completed a New Starter Checklist for each new worker • Contractor provides an accommodation induction to workers in a language they can understand, which covers the requirements in the WWS • Contractor delivers Health and Safety training • Contractor provides workers with training and refresher sessions to perform their jobs
Personal documents	• Contractor ensures that workers have a valid residence permit, Qatari ID, and health card • Workers have their documents • Contractor provides workers with a storage facility
Construction site (H&S)	• Contractor provides workers with health insurance or a Hamad card • Contractor pays for medicine, examinations, and treatment
Wages and allowances	• Contractor pays travel expenses for workers' annual leave • Contractor pays workers by the Wage Protection System • Deductions from wages are made by legal requirements • Contractor provides workers with a payslip, as required by the WWS • Overtime is paid according to legal requirements • Contractor provides a rest day in lieu when workers work on a rest day Adapted methodology for the hospitality sector: regarding the provision of annual airfare, this is not a blanket requirement for all higher-skilled and higher-paid roles. However, this WWS (9.7) should be provided for workers earning minimum wage or close to minimum wage per month. If annual airfare is not in place for these workers, we raised it as non-compliance.

Topic area	Requirements
Working hours, rest and leave	- Contractor complies with legal working hours limits: weekly working hours, summer working hours, Ramadan working hours - Contractor provides legally mandated rest breaks and rest days - Contractor provides legally mandated annual leave, sick leave, bereavement leave and maternity leave - Contractor provides legally mandated public holidays
Disciplinary procedures	- Contractor has received approval of its disciplinary policy from MoL and explained the policy to workers - Deductions for disciplinary purposes comply with legal requirements
Accommodation and food	The SC has a detailed set of requirements to cover accommodation and food, including infrastructure, bedrooms, showers, communal areas, dining, communication, and laundry Adapted methodology for hospitality sector: various structural requirements in this section (related to wall mounted shoe racks, the provision of outside shaded areas, extractor fans built into accommodation hallways, amongst other requirements) are now marked as N/A due to the housing of workers in villas and apartments. These requirements are deemed to fall outside contractors' ability to remediate, as usually these are enforced by the accommodation provider's building facilities management team. Please see the 'context' section for commentary on the quality of villas provided
Transportation	Requirements related to the transportation of workers from their accommodation to the construction site including bus safety and signage, licenses and local inspections, driver qualification and bus boarding infrastructure
Grievance mechanisms	Contractor advised workers on avenues to report grievances
Worker representation	- Contractor appoints a Workers' Welfare Officer - Contractor establishes a Workers' Welfare Forum, which meets monthly and has written minutes - There is one Worker Representative by nationality, elected by workers Adapted methodology for the hospitality sector: the requirement for a PWWO and WWO to be appointed can be marked as N/A only if it is observed (through worker interviews) that workers already have a designated person to go to for raising issues if workers are fully aware of who this person is and how the process works, and if the process is deemed equally or more effective than compliant systems in existing contractors. Appointment by workers (rather than elected) is acceptable, depending on the total number of workers on site.
End of service procedures	- The contractor pays for repatriation expenses - The contractor pays workers an end-of-service gratuity before they return to their home country

Appendix 2 – Impactt’s audit approach

Impactt’s compliance monitoring methodology for the SC

Impactt developed an independent methodology tailored specifically to assess contractors’ and subcontractors’ compliance against WWS and relevant Qatar law. The methodology covers:

- Sampling and auditing of contractors including in-depth worker interviews
- Assessment of the effectiveness of SC audits

The audit methodology follows international best practices and Impactt’s approach of placing worker experience at the centre of the agenda. This approach allows Impactt to test the degree to which the efforts made by contractors and/or the SC result in recognisable improvements for workers on a day-to-day basis.

To achieve this:

- Impactt’s audit process, interviews, document review and reporting follow the worker journey from their recruitment in their home country and arrival in Qatar to their everyday working practices to repatriation. At each stage, Impactt aims to identify what management teams want to achieve for the business and workers, how this translates into business practices and/or systems and the degree to which this is recognised by workers
- Impactt’s audit teams comprise a qualified social auditor and a dedicated worker interviewer. Impactt’s worker interviewers speak workers’ languages and use a mixture of appreciative enquiry and participatory techniques to create an environment of trust. This enables workers to reflect on and share their experiences. Impactt’s approach allows workers to tell their personal stories rather than answer a list of compliance questions. This elicits a more detailed response that can provide vital context for audit findings. It also provides insight for contractors on what they need to do to build better bridges with workers and better meet their needs

Impactt’s bespoke methodology enables the SC and contractors to:

- Identify (and then address) workers’ welfare risks before they materialise
- Identify contractors who understand the requirements and demonstrate improvement and allocate support to those who do not
- Focus the efforts of the Workers’ Welfare Programme on the issues that matter most to workers, to make the greatest positive impact on their lives
- Demonstrate improvements based not only on compliance indicators but also on workers’ perspectives and the impact of the project on workers’ lives

Audit structure

The structure of Impactt's audits includes:

- Pre-audit written communication and a telephone call with each contractor to ensure they understand the audit objectives and process
- Opening meeting at the contractor's offices with their senior and operational management, including their human resources, compliance, and Workers' Welfare Officer to explain the objectives and procedures of the audit
- In-depth interviews with management and review of documents to understand the contractor's policies and procedures and assess compliance with the WWS and Qatar Labour Law
- Accommodation visits to assess physical conditions and welfare provisions, and interview workers. Each contractor is contractually responsible for providing accommodation to their workers in line with the WWS. In some cases, subcontractors use the same accommodation as their main contractor
- Site visit to assess workers' welfare facilities and basic safety standards (using the WWS checklist) and to interview workers, where safety procedures are allowed. In some instances, Impactt's auditors reviewed relevant documentation kept at site offices. Impactt mostly conducted site visits among main contractors, who are responsible for workers' welfare at the construction sites
- Pre-closing meeting with contractor management to discuss preliminary findings
- Closing meeting with contractor's senior and middle management, in which Impactt's auditor presents the findings, including the classification and severity (see below). At this meeting, Impactt's auditor and the contractor discuss and agree on the findings. A representative from the SC and the PWVO typically attend the closing meeting
- At the end of the audit, Impactt provides the contractor and the SC with a written copy of the audit findings. Contractors use this document to create remediation plans for each non-compliance or observation raised

The audits covered:

- Due diligence processes: contractor's self-audits and audits of their supply chain
- Integration of the WWS into business processes: strength of management systems
- Compliance with the WWS: based on the requirements in Edition 2 of the WWS

The audits also cover general Health and Safety management practices at accommodation and construction sites, including Health and Safety inductions for workers. Impactt did not investigate or assess accidents, including worker fatalities at construction sites. This is because Impactt's audits focused on workers' welfare requirements rather than technical Health and Safety construction standards.

Using the "worker journey" structure, Impactt's auditors begin the audit with a review of the contractor's due diligence processes, followed by their processes to recruit and induct workers, working and living conditions, dialogue mechanisms and finally their end-of-service and repatriation procedures. Evaluating every aspect of the journey is critical, as the issues identified are typically interrelated and inherent to the global labour supply chain.

Appendix 3 – Methodology

Scope of Impactt's work

Before beginning its compliance monitoring work in 2016, Impactt developed a bespoke auditing methodology to assess contractors' compliance with the WWS and relevant Qatar Labour Law⁷⁵. Impactt's audits are structured following the worker journey (see Appendix 1 for a description of topic areas). Impactt selected which contractors to audit independently and randomly from a cross-section of projects and contracting tiers⁷⁶. Impactt selected a sample of workers for an interview, ensuring a cross-section of nationalities, job types and lengths of service⁷⁷, and conducted group and individual interviews, along with satisfaction and socio-economic surveys. These took place at the workers' accommodation or on-site away from management, enabling workers to speak freely and confidentially. See below for details on sampling and methodology.

Limitation: cooperation during audits

At all 26 contractors audited this year, contractors were cooperative with Impactt, providing all documents requested (both soft and hard copy) and not interfering with the audit. However, Impactt raised transparency issues at five contractors:

- At two contractors these were document-related to payslips. In one case, payslips appeared to have been amended prior to initial audit. At the other, payslips showed 'salary advance deductions' were being made to workers, however, workers had not taken salary advances, and instead the deductions were being made by the contractor to recover costs of quarantine packages
- At one contractor, Impactt identified instances of worker coaching. Impactt was able to triangulate and confirm that this originated from one supervisor, and was not a systemic symptom of culture onsite
- At one contractor, Impactt was able to identify that the audits conducted on its OCPs had identified critical and major non-compliances. For example, at one OCP, it was identified that workers' passports were being kept in safes rather than in workers' possession
- At one contractor, Impactt raised a new issue as it was identified that workers had been moved into temporary accommodation for the purpose of the assessment
- In all cases, Impactt was able to uncover the real situation and report accordingly to the SC. One of the above issues remain open and unchanged at follow-up audit, while others were marked as progress made as Impactt was able to verify action was taken by the contractors

⁷⁵ Impactt's bespoke methodology followed the WWS. Impactt audited contractors against Qatari labour law in the following areas: working hours, rest and leave and disciplinary procedures.

⁷⁶ Site inspections were carried out during auditing main contractors only. To allow for a follow-up audit the quarter after the initial audit only contractors with 4 or more-month assignments to SC projects are in the sample.

⁷⁷ To gain a relevant and timely insight into current recruitment procedures workers who were recruited within the year are overrepresented.

Sampling of contractors

Impactt selected which contractors to audit independently and randomly from a cross-section of projects and contracting tiers. Table 5 below shows that Impactt has covered all project sites and, where applicable, all tiers. Since 2018, Impactt has been shifting its focus towards lower-tier suppliers. This year, Impactt audited hospitality contractors only.

Site inspections were conducted during Main Contractor audits only. To allow for a follow-up audit in the quarter after the initial audit, only contractors with four or more-month SC project assignments were included in the sample.

Sites	2023			2022			2021			2020			2019			2018			Overall		
	MC	TI	T2	MC	TI	T2	MC	TI	T2	MC	TI	T2	MC	TI	T2	MC	TI	T2	MC	TI	T2
Al Bayt Stadium				1	1					1		1	1	1	1	1	1	1	3	2	3
Al Bidda (SC office)							2			1			1			1	1		5	1	0
Al Janoub Stadium				1						1	3	1	1	2	1	2	2		4	7	2
Ahmad Bin Ali Stadium									2	1	2		1	2		1	1		3	5	2
Al Thumama Stadium									1		3	1		4	1	1			1	7	3
Doha Port	1	1						1	1	2			2			1			5	1	1
Education City Stadium				1							2	1		2	1	1	2	1	1	6	3
Khalifa Stadium																1	2		1	2	0
Lusail Stadium				1	2			3			3	2		3	2	1	1		1	10	4
Training sites				1						1			1						2	0	0
SC Nursery																1			1	0	0
Ras Abu Aboud Stadium				1	1		1		1		1			1				2	1	2	3
Production Workshops ⁷⁸											1			1					0	2	0
Other*	13	10	1	6																	
Total	14	11	1	12	4	0	3	4	5	7	15	6	7	16	6	11	10	4	42	56	22

Table 4 – Coverage of SC project sites⁷⁹

*Other includes a mix of hotel operators, and call-off contractors and hospitality providers.

Main Contractors: these contractors have a direct relationship with the SC and a contractual obligation to ensure their subcontractors comply with the WWS.

TI: valet services, cleaning services, security services and other auxiliary services contracted by main contractors.

T2: cleaning services supplied to other companies.

The table below summarises Impactt's sample in relation to the overall population of workers at SC projects.

⁷⁸ Impactt audited the off-site production facilities of one supplier to the SC sites that rolled out the WW Standard to all his operations.

⁷⁹ Some contractors operate across multiple sites - and Impactt's document reviews and management interviews during audits cover operations at all of these sites. Therefore, the total number of sites covered in the table (28) is greater than the total number of audited contractors (22).

Sample 2022				
		Sample	SC scope ⁸⁰	% covered
Interviews conducted ⁸¹		1,112	36,606	3%
# of workers' nationalities		63	114	55%
Contractors audited (initial and follow-up)	Main	14	267	5%
	Tiers 1-3	12	492	2%

Table 5 – Impactt sample

The nationalities of workers interviewed are shown in the figure below. Impactt interviewed workers of 29 nationalities present at SC projects. As noted in the 'context' section, this represented an all-time high in terms of diversity in nationality selection.

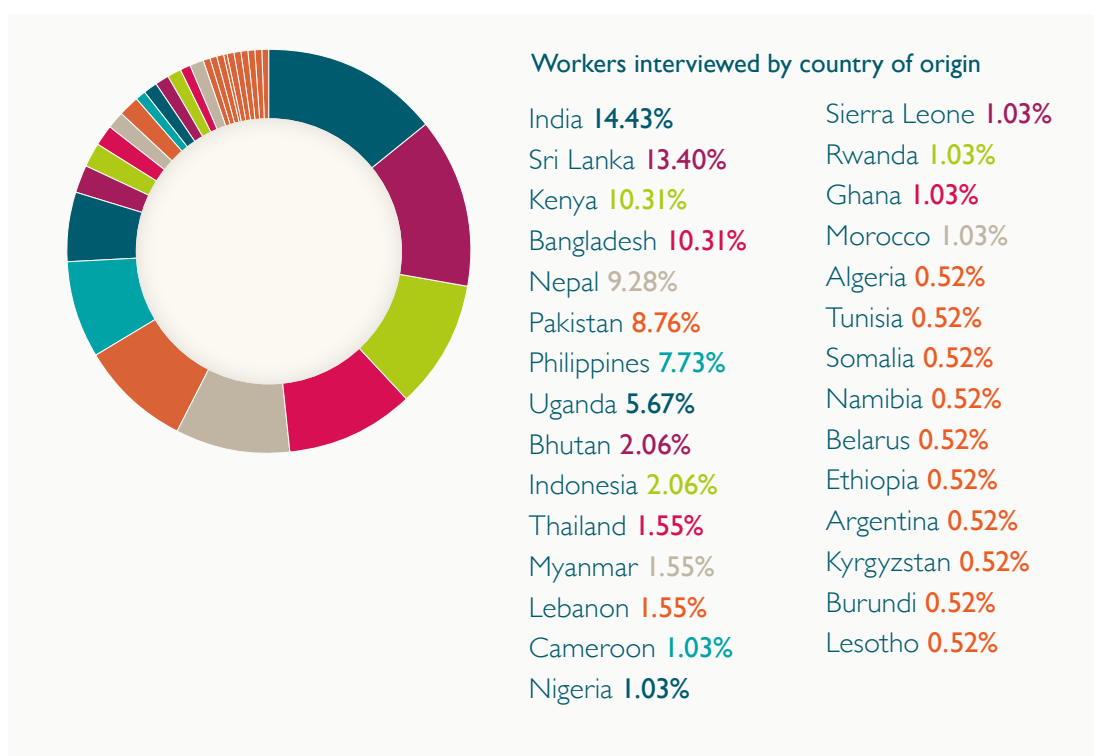


Figure 19 - Workers interviewed by country of origin

⁸⁰ Data provided by the SC, as of February 2022

⁸¹ Worker satisfaction presented in this report draws on data from initial audits only, unless progress between initial and follow-up audit is specifically analysed. This is to avoid any doubt over these cases of double counting.

Appendix 4 – Further information

Appendix 4a: Further detailed guidance on embedding ethical recruitment for employers/contractors

The below summarises detailed recommendations for employers and contractors, intended to complement the recommendations laid out in the main body of the report.

Employers/contractors:

- i. **Commitment to deeper engagement in labour source countries in labour source countries** to maintain a higher level of oversight over the recruitment process and reduce the risk of illicit payments
- ii. **Ensure an open and accessible tender invitation** for all registered recruitment agencies within a given source country to apply for the opportunity to recruit foreign workers ethically for the employer in the future
- iii. **Provide open tender process** information sharing events in the origin countries including both employer-led presentations and Q&A
- iv. **Require detailed tender application** information which require elements such as:
 1. Recruitment agency policies, procedures, and commitments
 2. Agency business structure, offices, staff, and sub-agencies used
 3. Detailed cost breakdowns of all elements required per worker in the recruitment process – compared against expert in-country (and trusted 3rd party) information on these costs, including a realistic profit margin
 4. Answers to basic ethical recruitment related questions, in SAQ format or otherwise
- v. **Shortlisting Agencies** based on their applications. Once agencies are shortlisted, use the following steps, linked to OECD guidance, to identify, mitigate and remedy their human rights impacts specifically related to ethical recruitment:
 1. **Agency Due Diligence** - Office audits and further recruitment process due diligence can then be carried out on shortlisted agencies (with 3rd party support where appropriate) – with corrective action plans (CAPs) agreed between the employer and selected/finally shortlisted recruitment agencies
 2. **Mentoring and capacity building** - can be provided (with 3rd party support where appropriate) for selected recruitment agencies alongside ongoing supervision to improve their ethical recruitment policies, procedures and controls in a collaborative manner prior to and during initial recruitment processes, with full transparency

3. **Updated SOPs, Signed Agreement and Commitment** to the recruitment process strategy between the employer and all agencies, with assigned responsibilities and accountabilities, pending effective progress on CAPs during initial recruitment activities
4. **Sign Service level agreements with selected agencies with strict clauses which include:**
 - a. Increased right to due diligence using 3rd party support to interview and counsel recruitees during the recruitment process itself
 - b. Requirements for the agency to ensure access by the recruitees to awareness sessions in origin countries, and a confidential hotline to query or report any suspected issues of unethical recruitment during their recruitment journey. This can help reduce deception and intimidation of workers during their recruitment journey, prevent financial exploitation and reduce the financial burden of fee repayment on the employer
 - c. Service level agreements should allow the employer the right to check whether the agencies have been making workers aware of such unethical recruitment risks, and aware of channels to query or report any suspected requests throughout their recruitment journey
5. **Develop an Employer-Agency Review Process** - Regular (at least annual) lessons learned sessions with selected recruitment agencies to collect and share information on challenges and successes – with adjustments made to process accordingly. Use these to build knowledge of the situations where fee charging most commonly occurs

Appendix 4b: Summary of our 2017-2019 Reports

In our first annual report⁸² (covering August 2016 – January 2017), Impactt recommended that the SC implement a three-year roadmap consisting of three pillars:

- **Pillar 1:** Improve the effectiveness of efforts to drive compliance with the WWS;
- **Pillar 2:** Prompt behaviour change in manager-worker interaction; and
- **Pillar 3:** Collaborate for greater reach and impact

In the 2018 and 2019 annual reports⁸³ (covering January 2017 – January 2019), Impactt reported that the SC had made good progress in the following areas:

- **Reimbursement:** Developing and beginning the rollout of a new method for reimbursement of recruitment fees where workers do not have receipts known as the SC Universal Reimbursement Scheme (SCURS)

⁸² <https://impacttlimited.com/reports/>

⁸³ <https://impacttlimited.com/wp-content/uploads/2018/03/SC-Annual-Report-2018-Issue-6.2-digital.pdf>

- **Worker Welfare Forums (WWF):** Improving worker representation and rolling out WWFs among all main contractors. This included increasing collaboration, with MoL conducting a joint study with the ILO on the SC's work on WWF at ten contractors and participating in several subcommittees administered by MoL and the ILO. This included providing guidance on the design for WWF, conducting elections of worker representatives.
- **Personal Documents:** Ending the practice of passport retention
- **Accommodation:** Supporting contractors in transferring workers to high quality accommodation
- **Healthcare:** Mandatory comprehensive medical health screening to identify and rehabilitate unfit and temporarily unfit workers
- **Wages:** Taking the lead in compliance with the new, temporary national minimum wage
- **Transparency:** Strengthening enforcement by sharing information on contractor non-compliance to inform enforcement activity

Appendix 4c: Progress against roadmap as reported by the SC in February 2023 vs Impactt's 2022 Annual Report recommendations

Pillar I – Ensuring legacy	
Impactt recommendations	Progress reported by the SC
I A. Focus SC efforts to:	
Engage with stakeholders and peers within the market, particularly with those under WWS requirements, to share learnings, understand good practices and implement these moving forward	SC WWD engaged: • Hospitality industry collaboration groups and key stakeholders to ensure awareness of their responsibilities related to Qatar Labour Law, key aspects of the SC WWS and International Labour Law • Key client organisations (like Qatar Energy, Qatar Credit Bureau, Qatar Chamber of Commerce) who have wider reach and impact in Qatar to implement better welfare practices in line with the SC WWS • ILO, BWI, and MoL to provide training and orientation of the representatives from Workers' Welfare Forums (WWF) • Member Associations and Commercial Affiliates to provide awareness of the SC WWS and encourage them to adopt SC WWS along with carrying out necessary due diligence • Companies involved in outdoor work (e.g. Woqod, Deliveroo, Qatar Aviation Services) were supported and encouraged to adopt SC's StayQool suits
Continue to engage with other organising committees of international sporting or cultural events or major projects to share detailed learnings	SC WWD engaged with the Centre for Sports and Human Rights (CSHR), FIFA, their Commercial Affiliates and Member Associations and other key stakeholders to share updates about the programme, including key achievements and challenges.

Where recruitment fees are discovered within the hospitality sector; use the SC's influence to ensure that contractors implement an appropriate repayment scheme	The SC WWD has been proactive in assessing the payment of recruitment fees across the hospitality sector and educating hotel operators on ethical recruitment requirements. To comply with the WWS, hotels and their service providers adopted the following measures: • Prioritising direct recruitments at a wider level (including recruitment drives) and being the first sourcing mode for the hotels • Overseeing the whole recruitment process by visiting sending countries and participating in pre-selection activities • Appointing MoL-registered recruitment agencies and incorporating ethical recruitment clauses within agency contracts • Adopting the SC WWD's post-arrival, new joiner due diligence exercise Following the SC WWD's intervention, two hotels and two hospitality service providers committed to reimbursing recruitment fees, without any evidence of payment, to 706 workers amounting to QAR 509,000. The wider group of hotels reimburses recruitment fees to only upon submission of verifiable receipts.
Focus on good practices developed by contractors and communicate these to MoL for wider adoption	The SC WWD has identified key learnings from highly compliant contractors and provided feedback to MoL that includes: • Adopting company-wide life insurance • Better control on QatarVisa Centres (QVCs) • Collaboration with industry specific bodies to identify and resolve operational challenges e.g. working hours for staff in hotels and security companies • Grouping of the hotels by their brands to ensure consistent implementation and application of Qatar Labour Law and welfare standards • Supply chain management by incorporating WWS requirements throughout hotel procurement procedures

I B. Support the State of Qatar to:	
Adopt a strengthened approach to monitoring, grievance management, compliance and enforcement, learning from the SC's comprehensive due diligence programme and multi-tiered approach	To preserve and expand the legacy of workers' welfare beyond the Tournament, the SC WWD has engaged with MoL and other key national stakeholders to share knowledge about best practice and establish a business case for wider adoption. The SC WWD is working with different stakeholders to explore and implement the following: • Establishment of a Workers' Welfare function, including a dedicated compliance and audit team, within key government/ semi-government organisations and major contractors • Implementation of Joint Committees in 56 hotels operators and hospitality contractors • Integration with MoL to ensure effective transfer of knowledge and continue the SC WWD's work post-tournament • Embed welfare requirements within the pre-qualification criteria for public procurement • Development of a SLA-driven grievance mechanism
Increase enforcement mechanisms across multiple sectors to drive compliance with QLL, intervention for critical issues such as delayed wage payment	The SC WWD has implemented the WWS across various sectors in Qatar including construction, hospitality, logistics, transportation, facility management, and entertainment. To drive compliance, the SC WWD activates contract enforcement mechanisms when a critical non-compliance is identified. These mechanisms include: rectification at the contractor's cost, suspension of payment, contract termination, blacklisting, and reporting non-compliant contractors to MoL for further punitive action. As part of the SC WWD's commitment to maintain compliance beyond the Tournament, MoL has seconded two resources who participated in audit and inspection training. The SC WWD also shares a list of non-compliant contractors with the seconded inspectors on a periodic-basis to issue violations, depending on the severity of non-compliance.

Consider better regulation of the hospitality and services sector; particularly in relation to working hours and overtime payment	The SC has identified three key issues unique to the hospitality sector: • Hotels generally schedule shifts on a 12-hour basis, as they operate 24/7. Workers may be onsite for 12 hours, but actual working hours may vary • The time and attendance system adopted by hotels does not accurately capture actual working hours, as workers typically arrive early before the start of their shift to have breakfast and change into their uniforms and then clock-out after having dinner • Overtime is compensated by time-off in lieu and hotels generally want to consider weekly hours for calculating overtime, considering the nature of their business (i.e. weekends are busier than weekdays) The SC has already raised these issues with MoL to have a larger discussion involving other key stakeholders to identify and implement an appropriate system for addressing challenges around working hours. Potential solutions include: • Introducing a new method of recording working hours that accounting for rest periods throughout a shift • Implementing 12-hour shifts, where the hotel provides two days off per week • Implementing 12-hour shifts for security, cleaning, catering and other service areas, including two hours of overtime and two hours of rest (i.e. total actual working hours shall not exceed 10) • Calculating overtime based on total weekly hours, whereby any hours exceeding 48 basic working hours shall be compensated at the premium rate stipulated under QLL
Increase standards of accommodation across Qatar to meet those of the SC WWS	The SC WWD is in process of further updating the WWS to reflect the requirements of different sectors which shall be published as part of WWS Edition 3. The SC WWD is working with MoL to standardise accommodation, worksite, and ethical requirement requirements in line with the WWS across Qatar.
Incorporate annual air-ticket allowances into QLL, in line with the SC WWS	The SC WWD shall promote annual air-ticket allowance through its legacy collaboration with MoL and other key stakeholders (QCC, hospitality contractors etc.).

Pillar 2 – Reinforcing ethical recruitment

Impactt recommendations	Progress reported by the SC
Focus SC efforts to:	
Continue to enforce and expand the ethical recruitment provision of the SC WWS to ensure in-depth ethical recruitment due diligence, to reduce and ultimately prevent the payment of recruitment fees. The SC can build on the successful cases of some 'good practice' contractors and ensure that workers have access to awareness sessions in origin countries, and a confidential hotline to report any issues of unethical recruitment during their recruitment journey. This can help reduce deception and intimidation of workers during their recruitment journey, prevent financial exploitation and reduce the financial burden of fee repayment on the contractor	The SC WWD has been proactive in assessing the payment of recruitment fees across the hospitality sector and educating hotel operators on ethical recruitment requirements. To comply with the WWS, hotels and their service providers adopted the following measures: • Prioritising direct recruitments at a wider level (including recruitment drives) and being the first sourcing mode for the hotels • Overseeing the whole recruitment process by visiting sending countries and participating in pre-selection activities • Appointing MoL-registered recruitment agencies and incorporating ethical recruitment clauses within agency contracts • Adopting the SC WWD's post-arrival, new joiner due diligence exercise
Where recruitment fees are discovered within the hospitality sector; use the SC's influence to ensure that contractors implement an appropriate repayment scheme	Following the SC WWD's intervention, two hotels and two hospitality service providers committed to reimbursing recruitment fees, without any evidence of payment, to 706 workers amounting to QAR 509,000. The wider group of hotels reimburses recruitment fees to only upon submission of verifiable receipts.
Support the State of Qatar to:	
Expand due diligence requirements over international recruitment to reduce the risk of future fee payments by migrant workers. This should include dialogue with sending countries to aid in implementing preventative measures to avoid fees being paid in the first place	As part of the legacy of maintaining and expanding the scope of WWS, the SC WWD shall undertake capacity-building activities across MoL, key sending country embassies, as well as Qatar Visa Centres to ensure compliance with ethical recruitment guidelines.

Where, despite these best efforts, workers report paying fees, adopt the SC's Universal Recruitment Reimbursement Scheme across all sectors in Qatar. We recommend making a legal requirement on the employer to repay recruitment fees according to international best practices, building upon and expanding on this successful innovation	The SC WWD is currently updating the WWS to enhance ethical recruitment monitoring and enforcement through due diligence on recruitment agencies. The SC WWD will also work with MoL to adopt the following measures: • Mandating a standardised recruitment agency that stipulates 'zero-fee' recruitment • Promoting ethical recruitment by awarding compliant agencies and penalising non-compliant ones to disrupt the incentive structure for unethical practices • Reimbursing recruitment fees identified through post-arrival, new joiner interviews. Reimbursements are paid out from the recruitment agency's performance bond
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Pillar 3 – Providing sustainable solutions to recurring problems

Impactt recommendations	Progress reported by the SC
Focus SC efforts to:	
Continue to focus efforts in training, awareness building, and dialogue sessions with contractors to promote a cultural shift across the key areas mentioned within this report. Such areas have flared up this year with the increased diversity of gender and nationality within the hospitality sector. In particular, take time to help contractors understand the reasons and benefits for effective worker dialogue mechanisms, including the importance of grievance logs, resolution and remedy, and increasing worker awareness of representatives and their roles	The SC WWD has developed a capacity-building programme across various service sectors that includes: • Appointing and training dedicated workers' welfare officers • Increasing coordination between procurement and welfare/HR departments to ensure supply chain due before contracts are awarded • Establishing Workers' Welfare Forums (WWF) to provide access to remedy and represent workers across different departments, genders and nationality/ethnicity • Training WWF representatives in collaboration with the ILO
Support contractors to:	
Gather data to understand the business impacts of better compliance and higher worker satisfaction, in terms of productivity and efficiency	The SC WWD implemented a reward system to incentivise compliance through: • Facilitating access to visas to recruit additional labour, based on the contractor's compliance score • Recommending highly compliant contractors to other projects, clients and main contractors

Train middle-management staff on the purpose and benefits of the WWS, moving beyond compliance	The SC WWD conducts workshops and capacity-building activities for contractor management teams on an ongoing basis. Topics covered include: • Workers' welfare governance and reporting • Ethical recruitment • High-quality accommodation facilities • Supply chain management • Grievance management
Support the State of Qatar to:	
Build the capacity of its Ministry to implement, monitor and regulate good labour practices across all sectors, and increase the knowledge base within government, with a view to replicating and scaling key achievements in workers' welfare	The SC WWD is committed to sharing its expertise with MoL to preserve and expand the legacy of the workers' welfare programme. The SC WWD has already initiated capacity-building activities for MoL including organising workshops on the WWS, arranging shadow audits and inspections, and establishing a secondment programme to embed MoL resources within the SC WWD. The SC WWD is also preparing to migrate compliance and audit data to MoL, as part of the integration process.
Support FIFA and other sports governing bodies to:	
Apply and build on the SC's comprehensive workers' welfare and labour rights model with Local Organising Committees and other host nations	The SC has delivered several high-level presentations to FIFA, Member Associations, and Commercial Affiliates on the progress, key achievements and way forward for the benefit of future host countries.

Appendix 4d: Timeline of changes in law

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- A vertical timeline with a green line and a downward-pointing arrow on the left side. The years 2018, 2019, 2020, and 2021 are listed on the left, with corresponding events on the right.
- 2018**
- March** Labour Disputes Settlement Committee established
 - April** The ILO inaugurates its first project office in Qatar
 - September** HH the Amir issues Law No. 13 of 2018 amending provisions of Law No.21 of 2015 on the regulation of entry, exit and residence of expatriates
 - October** His Highness the Amir issues Law No. 17 of 2018 to establish the Workers' Support and Insurance Fund
 - October** Qatar opens its first Qatar Visa Centre (QVC) in Colombo, Sri Lanka
- 2019**
- April** HE the Minister of Administrative Development, Labour and Social Affairs signs a decree regulating the conditions and procedures for the election of worker representatives in Joint Committees
 - October** HE the Minister of Administrative Development, Labour and Social Affairs announced that the Council of Ministers have adopted new legislations regarding the minimum wage draft law and the facilitation of employment transfers during the contract period, in a manner that preserves the rights of both employers and employees
- 2020**
- January** The Interior Minister Decision No. 95 of 2019 was issued, indicating that with immediate effect, exit permits have been removed for all expatriates who are not subject to Qatar's Labour Law
 - August** A non-discriminatory minimum wage was announced, alongside the removal of Non-Objection Certificates when transferring employment. ADLSA will be working with employers to update their employment contracts and ensure they are in line with the new legislation within the next six months
- 2021**
- March** Non-discriminatory minimum wage came into effect
 - March** Abolition of requirement of No-Objection Certificates (NOCs)
 - May** A ministerial decree (17) of 2021 has extended the legal working hours in outdoor working spaces from 1 June to 15 September, with work not being allowed between 10:00 to 15:30. Additionally, workers must have access to heat stress training, access to personal protection equipment, medical examinations and will follow the WetBulb Globe Temperature index



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