



FEDERAL MINISTRY OF FINANCE

STATE ACTION ON BUSINESS ENABLING
REFORMS (SABER) P177442

INVESTMENT PROJECT FINANCING (IPF) TECHNICAL
ASSISTANCE COMPONENT

Labour Management Plan (LMP)

JUNE 2026

TABLE CONTENTS

TABLE CONTENTS.....	2
ABBREVIATIONS & ACRONYMS	5
EXECUTIVE SUMMARY	7
CHAPTER ONE - INTRODUCTION.....	11
1.1 Background.....	11
1.2 Purpose and Objectives of the LMP	11
1.2.1 The key objectives of this LMP are as follows:.....	11
1.3 Scope of the LMP	13
1.3.1 The categories of workers covered under this LMP are described below.	13
CHAPTER TWO - INSTITUTIONAL AND LEGAL REQUIREMENTS.....	16
2.0 Overview of Labour Use.....	16
2.1 Labour Requirements.....	16
2.2 Estimated Number of Workers	19
2.2.1 Federal-Level Program Coordination Unit (PCU) and Direct Staff	19
2.2.2 Technical Consultants and Advisory Personnel	20
2.2.3 Contracted Service Providers and Support Personnel	20
2.2.4 Independent Verification Agents (IVAs), Auditors, and Monitoring Teams	21
2.2.5 Primary Supply Chain Workers.....	21
2.2.6 Workforce Variability and Updating of Estimates	21
2.3 Timing of Labour Requirements.....	22
2.3.1 Project Start-Up and Mobilization Phase.....	22
2.3.2 Early Implementation and Systems Set-Up Phase.....	22
2.3.3 Full Implementation and Reform Delivery Phase	22
2.3.4 Verification, Performance Assessment, and Disbursement Cycles	23
2.3.5 Capacity Building and Knowledge Support Activities Throughout Implementation.....	23
2.3.6 Project Closure and Exit Phase	23
2.3.7 Flexibility and Adaptive Labour Planning.....	24
CHAPTER THREE	25
3.0 Legal and Institutional Framework.....	25
3.1 National Labour Laws.....	25
3.1.1 Labour Act, Cap L1, Laws of the Federation of Nigeria (LFN) 2004.....	25
3.1.2 Employee Compensation Act, 2010	25
3.1.3 Factories Act, Cap F1, LFN 2004.....	26
3.1.4 Trade Unions Act.....	26
3.1.5 National Occupational Health and Safety (OHS) Policy.....	26
3.1.6 Application to SABER IPF TA Component.....	26
3.2 World Bank Requirements.....	27
3.2.1 Environmental and Social Standard 2 (ESS2): Labour and Working Conditions.....	27
3.2.2 Environmental and Social Standard 4 (ESS4): Community Health and Safety	28
3.2.2.1 Under the SABER IPF TA component, ESS4 is relevant in the following areas:....	29
3.2.3 World Bank Group General Environmental, Health and Safety (OHS) Guidelines.....	29
3.2.4 Application to SABER IPF TA Component.....	30

3.3 Institutional Responsibilities.....	30
3.3.1 Federal Ministry of Finance, (FMF) / Program Coordination Unit (PCU)	30
3.3.2 PEBEC and DMO PIUs	30
3.3.3 Environmental and Social (E&S) Specialist(s).....	30
3.3.4 Contractors, Consulting Firms, and Service Providers	31
3.3.5 Independent Verification Agents (IVAs) and Auditors (as applicable).....	31
3.3.6 Coordination and Escalation Mechanisms.....	31
3.3.7 Accountability Framework	31
CHAPTER FOUR.....	33
4.0 Assessment of Key Labour Risks	33
4.1 Key Labour Risks	33
4.1.1 Occupational Health and Safety Risks during ICT Deployment, Equipment Installation and Field Activities	33
4.1.2 Poor Contractor Labour Practices	33
4.1.3 Delayed or Irregular Payment of Workers.....	33
4.1.4 Gender-Based Violence (GBV), Sexual Exploitation and Abuse (SEA), and Sexual Harassment (SH).....	34
4.1.5 Discrimination and Exclusion of Vulnerable Groups.....	34
4.1.6 Excessive Working Hours and Workload Pressure	34
4.2 Risk Mitigation Measures	34
4.2.1 Occupational Health and Safety Measures	34
4.2.2 Contractor Management and Compliance	35
4.2.3 Timely Payment and Fair Employment Practices.....	35
4.2.4 GBV, SEA/SH Prevention and Response.....	35
4.2.5 Security and Travel Risk Management.....	36
4.2.6 Non-Discrimination and Inclusion Measures	36
4.2.7 Workload and Time Management	36
4.2.8 Incident Reporting and Response	36
CHAPTER FIVE	38
5.0 Labour Policies and Procedures.....	38
5.1 Terms and Conditions	38
5.2 Non-Discrimination and Equal Opportunity.....	38
5.3 Child Labour and Forced Labour.....	39
5.4 Occupational Health and Safety (OHS).....	39
5.4.1 OHS Planning and Risk Assessment	40
5.4.2 Training and Awareness	40
5.4.3 Workplace Safety Measures	40
5.4.4 Emergency Preparedness and Response	40
5.4.5 Incident and Near-Miss Reporting.....	40
5.4.6 Travel and Field Safety	41
5.5 Code of Conduct	41
CHAPTER SIX.....	42
6.0 Worker Grievance Redress Mechanism.....	42
6.1 Objectives	42
6.2 GRM Structure.....	42

6.2.1 Level 1: Immediate Supervisor / Contract Manager	43
6.2.2 Level 2: Employer Institutions.....	43
6.2.3 Level 3: PCU Worker Grievance Committee	44
6.2.4 Level 4: External Escalation	44
6.3 GRM Principles	44
6.3.1 Confidentiality:	44
6.3.2 Non-retaliation:	45
6.3.3 Timeliness and Service Standards:	45
6.3.3 Fairness and Impartiality:	45
6.3.4 Accessibility and Inclusiveness:	45
6.3.5 Transparency and Communication:	45
6.3.6 Special Pathway for SEA/SH Cases:	46
CHAPTER SEVEN	47
7.0 Roles and Responsibilities	47
CHAPTER EIGHT	48
8.0 Monitoring and Reporting.....	48
8.1 Monitoring Indicators	48
8.2 Reporting.....	49
CHAPTER NINE.....	50
9.0 Budget and Resource Requirements	50
CHAPTER TEN.....	50
10. Disclosure, Communication and Review.....	50
Communication.....	50
Review and Updating.....	50

ABBREVIATIONS & ACRONYMS

Acronym	Meaning
ACHPR	African Charter on Human and Peoples' Rights
ARLAC	Africa Regional Labour Administration Centre
AULSAC	African Union Labour and Social Affairs Commission
CAP	Corrective Action Plan
CAR	Corrective Action Register
CAT	Convention against Torture
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CERC	Contingency Emergency Response Component
CoC	Code of Conduct
CP	Child Protection
CRC	Convention on the Rights of the Child
CRPD	Convention on the Rights of Persons with Disabilities
DHS	Demographic and Health Surveys
ECA	Employee Compensation Act
ECF	Employees' Compensation Fund
EHS	Environmental, Health and Safety Guidelines
ESCP	Environmental and Social Commitment Plan
ESF	Environmental and Social Framework
ESHS	Environmental, Social, Health and Safety
ESMP	Environmental and Social Management Plan
ESS	Environmental and Social Standard
FMF	Federal Ministry of Finance,
FML&E	Federal Ministry of Labor and Employment
FRSC	Federal Road Safety Corps
GBV	Gender-Based Violence
GRM	Grievance Redress Mechanism
GRS	Grievance Redress Service (World Bank)
HSE	Health, Safety and Environment
ICCPR	International Covenant on Civil and Political Rights
ICESCR	International Covenant on Economic, Social and Cultural Rights
IDPs	Internally Displaced Persons
ILO	International Labour Organization

Acronym	Meaning
ISSA	International Social Security Association
LFN	Laws of the Federation of Nigeria
LMP	Labour Management Plan
MDAs	Ministries, Departments and Agencies
NCDC	Nigeria Centre for Disease Control
OHS	Occupational Health and Safety
PAPA	Pan African Productivity Association
PCU	Program Coordination Unit
PEBEC	Presidential Enabling Business Environment Council
PPE	Personal Protective Equipment
RTU	Registrar of Trade Unions
SABER	State Action on Business Enabling Reforms
SEA	Sexual Exploitation and Abuse
SGBV	Sexual and Gender-Based Violence
SH	Sexual Harassment
SOPs	Standard Operating Procedures
STDs	Sexually Transmitted Diseases
STIs	Sexually Transmitted Infections
UNICEF	United Nations Children’s Fund
VAC	Violence Against Children
VAT	Value Added Tax
WHO	World Health Organization

EXECUTIVE SUMMARY

This Labour Management Plan (LMP) provides a comprehensive framework for managing Labour and working conditions under the Investment Project Financing (IPF) Technical Assistance (TA) component of the State Action on Business Enabling Reforms (SABER) operation. The document sets out the systems, procedures, institutional responsibilities, and mitigation measures required to ensure that all workers engaged under the IPF TA component of the SABER operation are treated fairly, work in safe and healthy conditions, and have access to effective grievance redress.

SABER is a government program supported by a World Bank operation, with a \$20 million IPF component (the Project) and a \$730 million Program-for-Results component (the Program), designed to improve the business enabling environment in participating Nigerian states. The Program focuses on reforms in land administration, fiber optic infrastructure, investment promotion, public-private partnerships, and government-to-business services.

This LMP applies to the IPF TA component (the Project). The scope of the technical assistance is limited to (a) the provision of technical assistance through training and learning support; and (b) strengthening program coordination and verification of results.

Although the overall environmental and social risk for SABER is moderate and the IPF TA component is classified as low risk, Labour-related risks related to the IPF TA component remain relevant. These include occupational health and safety concerns, contractor non-compliance, psychosocial stress, gender-based violence (GBV) and sexual exploitation and abuse/sexual harassment (SEA/SH) risks during field activities, security risks in fragile locations, and workplace grievances. This LMP establishes clear measures to manage these risks in line with Nigerian Labour legislation and the World Bank Environmental and Social Standard 2 (ESS2).

The LMP is intended to be a living document and shall be updated periodically based on implementation experience, changes in project scope, or emerging risks.

This LMP has been prepared for the IPF TA component of the SABER operation to ensure compliance of IPF with the World Bank Environmental and Social Standard 2 (ESS2) on Labour and Working Conditions. Although the SABER PforR is primarily a reform and institutional strengthening program, the IPF TA component's implementation involves a range of Labour activities including technical assistance, digital systems deployment (i.e. project management, monitoring and reporting), field verification, and training. These activities will require engagement of different categories of workers and may present Labor-related risks. Accordingly, the purpose of this LMP is to facilitate effective planning and implementation of the IPF TA component of SABER by the Federal Program Coordination Unit (PCU) by identifying Labor requirements, assessing associated Labor risks, defining procedures to manage Labor and working conditions, and outlining resources and responsibilities required to address Labor issues.

Objectives of the LMP

This LMP is developed in line with ESS2 requirements and seeks to achieve the following objectives: establish systems to appropriately manage and protect the occupational health, safety, and welfare of all project workers, including direct and contract workers; to ensure that workers

understand their rights, responsibilities, and working conditions; promote and respect workers' rights to freedom of association and collective bargaining in accordance with national law; provide workers with an accessible grievance mechanism to raise concerns and receive timely feedback and resolution; prevent discrimination in recruitment, remuneration, training, and employment conditions based on gender, disability, religion, ethnicity, age, or other status, while promoting equal opportunity; ensure that disciplinary measures are applied in a manner that respects dignity, fairness, and due process; prohibit the use of child Labour, forced Labour, or exploitative Labour practices across all project activities and supply chains.

Scope of the LMP

The SABER IPF TA component (the Project) will engage various categories of workers including direct workers, contract workers, and primary supply workers. Community workers are not anticipated given the institutional nature of the Program. Potential Labour risks under SABER may include:

- Occupational health and safety risks associated with ICT equipment installation, office equipment deployment, travel and field verification activities.
- Inadequate labour management practices by contractors.
- Poor working relationships or unclear terms of engagement.
- Risk of discrimination or exclusion.
- Occupational health and safety risks.
- Potential for SEA/SH and GBV risks during field engagements.

Although the SABER IPF TA component does not involve (civil) works, limited activities such as office upgrades and ICT installations may present localized occupational and community health and safety risks, which will be managed through this LMP. The LMP applies to all project workers but excludes government civil servants, except where their roles are specifically assigned to the Project and governed by project-specific arrangements.

This LMP outlines requirements for:

- Labour compliance.
- Supervision and reporting.
- Worker engagement and protection.
- Training and capacity building.

ES2: Institutional and Legal Requirements

Institutional Framework

The institutional framework for Labour management under the SABER IPF TA component includes:

- Federal Ministry of Labour and Employment (FML&E)
- Federal Ministry of Finance (FMF)
- Presidential Enabling Business Environment Council (PEBEC)

- Debt Management Office (DMO)
- Nigeria Governors' Forum Secretariat (NGFS)
- Independent Verification Agent (IVA)
- Quality Assurance Firm (QAF)

Legal Framework

The following Nigerian Labour laws and policies apply:

- Labour Act, Cap L1, Laws of the Federation of Nigeria (LFN) 2004
- Factories Act, Cap F1, LFN 2004
- Trade Unions (Amended) Act, 2005
- Employee Compensation Act, 2010
- National Occupational Safety and Health Policy (Revised 2020)

International Regulations

The SABER IPF TA component shall also be guided by relevant international Labour standards, including:

- International Labour Organization (ILO) Conventions
- Africa Regional Labour Administration Centre (ARLAC)
- Organization of African Trade Union Unity (OATUU)
- African Union Labour and Social Affairs Commission (AULSAC)
- Pan African Productivity Association (PAPA)
- International Social Security Association (ISSA)

Environmental and Social Standard (ESS2)

ESS2 recognizes the importance of employment creation and fair Labour practices in achieving inclusive economic growth. Under the SABER IPF TA component, all workers shall be treated fairly, provided with safe and healthy working conditions, and protected from Labour-related risks.

ES3: Overview of Labour Use under the SABER IPF TA component

SABER IPF TA component activities are expected to have low to moderate environmental and social risks, as they primarily involve institutional reforms, digital systems, and capacity building. However, potential Environmental, Social, Health and Safety (ESHS) risks may arise from minor office refurbishment and installations; ICT equipment handling; Travel and field missions; Training and stakeholder engagement activities. The Labour requirements on this project are for the following types of workers such as: Direct workers (PCU and PIU teams); Contract workers (consultants, ICT providers, program management firm (NGF), independent verification agent firm, logistics firms); Primary supply workers (equipment suppliers). This LMP has also given due and necessary attention to the terms and conditions, Labour timing dimensions of Labour, and risk management measures.

ES4: Key Potential Labour Risks

Key Labour risks under the SABER IPF TA component include: Non-discrimination and equal opportunity concerns, Poor working conditions or unclear contractual arrangements, Occupational health and safety risks, Child Labour and forced Labour risks in supply chains; Contractor non-compliance, Gender-based violence (GBV), and Labour disputes and disciplinary issues.

ES5: Policies and Procedures for Labour Management

These policies shall guide recruitment, working conditions, OHS, grievance management, and worker protection. Labour management under the SABER IPF TA component shall be governed by: World Bank ESS2: Labour and Working Conditions, Nigerian Labour Laws, International Labour Organization (ILO) standards, and ISO 45001 Occupational Health and Safety standards

ES6: Roles and Responsibilities for LMP Implementation

The Federal PCU has overall responsibility for overseeing implementation of this LMP, including ensuring compliance across all SABER IPF TA component activities, and monitoring contractor performance. The PIUs (PEBEC and DMO) shall integrate LMP requirements into procurement and supervision, and monitoring of all IPF Technical Assistance activities.

Contractors will be responsible for the implementation of the plan daily and providing the required human, providing resources for compliance (staff, training, PPE), and report on Labour performance.

ES7: Grievance Redress Mechanism (GRM)

To ensure accountability, transparency, and worker protection, the SABER IPF TA component shall maintain a Worker Grievance Redress Mechanism (GRM) that allows workers to submit complaints and concerns, receive timely responses, and escalate unresolved issues. A single GRM will be used for workers and for the Project overall and for the Program.

ES8: Monitoring Contractors for Labour Compliance

All contracts under the SABER IPF TA component shall include provisions on Labour and occupational health and safety in line with World Bank Standard Procurement Documents and Nigerian laws. Monitoring will include verification and reporting systems, human resource management and contractor databases, supply chain monitoring, and stakeholder consultation mechanisms.

Budget for Implementation

The cost of implementing LMP measures including training, supervision, OHS, and GRM shall be integrated into the overall Project budget and work plans.

Disclosure

The LMP shall be made available through appropriate public channels. The Federal PCU shall disclose the LMP in accordance with the Nigerian EIA public disclosure requirements, and World Bank ESS10 (Stakeholder Engagement and Information Disclosure).

CHAPTER ONE - INTRODUCTION

1.1 Background

The State Action on Business Enabling Reforms (SABER) Program is a World Bank-supported Program-for-Results (PforR) operation with an Investment Project Financing (IPF) component implemented by the Federal Ministry of Finance (FMF), Presidential Enabling Business Environment Council (PEBEC) secretariat, the Debt Management Office (DMO) in partnership with Nigeria Governors' Forum (NGF) secretariat. The Program Development Objective is to improve: (i) efficiency of land administration; (ii) regulatory framework for private investment in fiber optic infrastructure; (iii) services provided by investment promotion agencies and PPP units; and (iv) efficiency and transparency of government-to-business services in participating states.

The program has a moderate environmental and social risk rating overall, while the IPF TA component (the Project) is classified as Low risk. Labour and Working Conditions (ESS2) is relevant to the Project.

1.2 Purpose and Objectives of the LMP

This Labour Management Plan (LMP) has been prepared to provide a structured framework for managing Labour and working conditions throughout the implementation of the SABER Program. The LMP is intended to ensure that all categories of project workers are engaged, managed, and protected in a manner that is consistent with Nigerian Labour laws, World Bank Environmental and Social Standard 2 (ESS2), and international good practice.

This LMP applies to the IPF TA component (the Project). The scope of the technical assistance is limited to (a) the provision of technical assistance through training and learning support; and (b) strengthening program coordination and verification of results. Given the diversity of implementing institutions, and the mix of technical assistance, consultancy services, digital systems support, and field supervision, it is essential to establish clear Labour management procedures from the outset. The LMP therefore serves as both a compliance instrument and a practical management tool to guide federal PIUs, contractors, consultants, and suppliers.

1.2.1 The key objectives of this LMP are as follows:

- a. To Promote Fair Treatment, Non-Discrimination, and Equal Opportunity: The LMP seeks to ensure that all project workers are treated with dignity, fairness, and respect throughout the project lifecycle. This objective is critical to maintaining an ethical and productive work environment and to ensuring that the SABER IPF TA component reflects principles of equity and inclusion. This includes ensuring transparent and merit-based recruitment and selection processes, providing equal access to employment opportunities regardless of gender, age, religion, disability, ethnicity, or social status, preventing workplace discrimination,

intimidation, victimization, and harassment, and promoting inclusion of women, youth, and persons with disabilities in suitable roles.

- b. **To Protect All Project Workers, Including Vulnerable Workers:** The LMP aims to protect the rights, safety, and well-being of all workers engaged under the SABER IPF TA component, with special attention to workers who may be more vulnerable to exploitation or exclusion. Protection measures include clear contracts, fair working conditions, access to information, respectful supervision, and safeguards against abuse or exploitation. This includes young workers of legal age, women workers, including pregnant and nursing mothers, workers with disabilities, contracted support staff, and field-based staff operating in remote or fragile contexts.
- c. **To Prevent Child Labour and Forced Labour:** The LMP establishes measures to ensure that the SABER IPF TA component does not directly or indirectly engage child Labour, forced Labour, trafficked Labour, or any other exploitative Labour practice. Specifically, this objective is essential to uphold legal standards, ethical implementation, and the reputation of the SABER IPF TA component ensuring that the LMP will prohibit the engagement of any person below 18 years of age in project-related work, require age verification before recruitment, prohibit bonded Labour, compulsory Labour, or Labour obtained through coercion and monitor contractors and suppliers to ensure compliance.
- d. **To Promote Safe and Healthy Working Conditions:** The LMP provides a framework for occupational health and safety (OHS) management across all SABER IPF TA component activities. This objective applies to office-based staff, consultants, field teams, and contractors engaged in minor refurbishment or equipment installation. The objective is to prevent accidents, injuries, illness, and unsafe working conditions by identifying Labour-related hazards and risks, implementing preventive and mitigation measures, providing safety induction and regular training, ensuring access to personal protective equipment (PPE) where needed, and establishing emergency preparedness and incident response systems.
- e. **To Establish Accessible and Effective Worker Grievance Mechanisms:** A key purpose of the LMP is to ensure that all project workers have access to a safe, transparent, and confidential mechanism to raise workplace concerns and seek timely resolution. This objective helps to foster trust, accountability, and early resolution of workplace issues, ensuring that the LMP therefore seeks to establish a worker grievance redress mechanism (GRM), ensure workers are informed of grievance procedures at induction, provide multiple channels for complaint submission, guarantee confidentiality and protection against retaliation, and ensure special procedures for handling sensitive grievances such as SEA/SH. A single GRM will be used for workers, for the Project overall and for the Program.
- f. **To define Institutional Roles and Responsibilities for Labour Management:** The objective is to ensure accountability for Labour compliance, supervision, reporting, and corrective action across all levels of implementation. It clarifies the Labour management responsibilities of the Federal Program Coordination Unit (PCU), hosted in the Home Finance Department of the Federal Ministry of Finance, PIUs (PEBEC, DMO), contractors (including NGF secretariat, the IVA firm and the Quality Assurance firm), consultants, and suppliers, and Environmental and Social (E&S) specialists and focal people.

- g. To Ensure Contractor and Consultant Compliance with National Labour Laws: A core objective of this LMP is to ensure that all third-party service providers engaged under the SABER IPF TA component comply with applicable legal and contractual obligations. This objective is essential because contractors and consultants may undertake activities such as field support, ICT installations, logistics, training facilitation, and office upgrades. This includes, integrating Labour requirements into procurement documents and contracts, screening contractors for Labour management capacity, require contractor-specific Labour procedures where necessary, monitoring compliance through routine supervision and audits, and applying corrective measures in cases of non-compliance.
- h. To Strengthen Overall Labour Governance and Risk Management under the SABER IPF TA component: Beyond compliance, this LMP seeks to embed a culture of responsible Labour management across the Project. Overall, this LMP provides the operational framework required to ensure that the SABER IPF TA component is implemented in a socially responsible, safe, and legally compliant manner which is intended to support proactive risk identification and mitigation, improve institutional capacity for Labour oversight, promote worker wellbeing and productivity, and ensure continuous learning and adaptive management.

1.3 Scope of the LMP

This Labour Management Plan (LMP) applies to all categories of workers engaged directly or indirectly under the SABER IPF TA component, regardless of the duration of their engagement, location of assignment, or contracting arrangement. The scope of this LMP covers Labour management requirements across all SABER IPF TA-supported activities at the federal PCU/PIUs, including project management, technical assistance, digital systems support, supervision, monitoring, stakeholder engagement, and capacity building. The purpose of defining the scope clearly is to ensure that all individuals involved in implementing the SABER IPF TA component are covered by consistent Labour standards, occupational health and safety measures, grievance procedures, and protections against Labour-related risks.

This LMP applies throughout the full project cycle, including project preparation and mobilization, recruitment and onboarding of workers, implementation of activities, field missions and supervision visits, contractor operations, and project closure and disengagement.

1.3.1 The categories of workers covered under this LMP are described below.

- a. Direct Workers: Direct workers are individuals employed or engaged directly by the SABER IPF TA component implementing entities. These workers are under the direct control of the Program Coordination Unit (PCU), PEBEC PIU, and DMO PIU. Direct workers under the SABER IPF TA component may include, PCU and PIU staff, including Program Manager, procurement specialists, financial management staff, administrative personnel and Environmental and social (E&S) specialists and/or safeguards focal persons,, and individual consultants engaged to support reform implementation, and support staff engaged in project administration.

Direct workers are expected to undertake program coordination and oversight, supervision of state reform activities, technical advisory services, reporting and verification, safeguards compliance monitoring, stakeholder consultations and capacity building. They shall be covered by written contracts or letters of engagement, clear terms and conditions of employment, workplace health and safety provisions, and access to the worker grievance mechanism. Direct workers may include:

- MOF PCU Staff
 - PEBEC PIU Staff
 - DMO PIU Staff
 - Environmental and Social Specialists
 - Procurement Specialists
 - Financial Management Specialists
 - Monitoring and Evaluation Officers
 - Technical Advisors and Individual Consultants
- b. **Contract Workers:** Contract workers are individuals employed or engaged by third-party contractors, consulting firms, or service providers hired under the SABER IPF TA component to deliver specific services or assignments. Given the nature of the SABER IPF TA, contract workers will include the Program Management Firm (NGF Secretariat), the Independent Verification Agent firm and the Quality Assurance Firm and may include ICT firms and technicians engaged in digital systems development, installation, and maintenance, verification agents, consulting firms provide quality assurance, technical assistance and reform support, firms engaged in data collection, research, and process reviews, training and workshop logistics providers, drivers and transport service providers, contractors undertaking minor office rehabilitation, equipment installation, or workspace improvements, and cleaning, maintenance, and facility support personnel. Contract workers may be exposed to specific Labour risks such as occupational health and safety risks associated with equipment handling, ICT deployment activities, travel and field verification assignments, delayed payments, unsafe work practices, SEA/SH, and worker misconduct risks. To manage these risks, for the SABER IPF component, PCU/PIUs shall include Labour clauses in all contracts, require contractors to comply with this LMP, require contractor-specific Labour procedures where necessary, monitor contractor Labour practices, and ensure workers have access to grievance redress.
- c. **Primary Supply Workers:** Primary supply workers are individuals employed by suppliers who, on an ongoing basis, provide essential goods and materials directly related to the SABER IPF TA component implementation. Under the SABER IPF TA component, primary supply workers may include personnel involved in the production, packaging, handling, delivery, and installation of ICT equipment and accessories (computers, servers, routers, networking devices), office furniture and fittings, communication and monitoring equipment, occupational safety materials and personal protective equipment (PPE), and office consumables where supply chains involve Labour-intensive processes. Although the SABER IPF TA component's reliance on primary suppliers is expected to be moderate, Labour risks may still arise in supply chains, including poor occupational safety practices,

unfair Labour conditions, Child Labour or forced Labour risks in manufacturing or logistics, and unsafe transportation of equipment.

To address these risks, the SABER IPF TA component shall screen suppliers during procurement, include supplier code of conduct and Labour compliance clauses, require confirmation of compliance with Labour standards, and investigate credible allegations of serious Labour violations in supply chains.

- d. Other Persons Covered by Relevant Provisions: Relevant health and safety provisions under this LMP, including emergency preparedness and safe access arrangements which shall apply to such people as appropriate. While not classified as project workers under ESS2, the following groups may interface with SABER IPF TA component activities and may be affected by Labour-related practices such as, participants in training and workshops, short-term resource people, visitors to project-supported facilities.

Scope of Application Across Project Activities

This LMP shall apply to all activities supported by the SABER IPF TA component, including Federal project offices, reform implementation support activities, digital systems and ICT deployment field verification and monitoring, capacity building and training events, minor refurbishment and office upgrades.

CHAPTER TWO - INSTITUTIONAL AND LEGAL REQUIREMENTS

2.0 Overview of Labour Use

This section explains the anticipated Labour profile for the SABER IPF TA component and how Labour will be planned, engaged, and managed throughout implementation. Unlike infrastructure-heavy projects, the SABER IPF TA component is primarily a reform and institutional strengthening program. As such, most Labour needs will be professional, technical, supervisory, and administrative in nature. However, Labour risks still arise through field deployment, digital systems installation, and travel.

The Labour approach under the SABER IPF TA component is guided by the principles of efficiency, transparency, non-discrimination, and worker protection. All Labour engagement shall be based on formal terms of reference, contracts, and applicable legal requirements.

2.1 Labour Requirements

The Labour requirements for the SABER IPF TA component are driven by the nature of the Program as a multi-state institutional reform and business enabling environmental operation. Unlike large infrastructure projects that rely heavily on manual Labour, SABER IPF TA component's workforce requirements are predominantly technical, managerial, administrative, supervisory, and service-oriented. The SABER IPF TA component Labour force will be required at the PCU and PIUs throughout the implementation period. Labour needs will vary across phases of implementation, depending on annual work plans, reform milestones, disbursement-linked results (DLRs), and specific technical assignments.

Overall, SABER IPF TA component's Labour requirements are moderate in scale but significant in complexity. Effective management of these Labour needs is critical to successful Project implementation, institutional performance, and compliance with National and World Bank requirements.

SABER IPF TA component Labour needs will mainly involve;

- Program management and coordination
- Training and capacity building
- Minor office refurbishment/installation where required
- Technical assistance and advisory services
- Monitoring, verification, and reporting.

The key detailed Labour requirements under SABER IPF TA component are outlined below.

(a) Program Management and Coordination

A core component of SABER IPF TA component Labour needs relates to day-to-day program management, coordination, administration, and oversight. Effective implementation of SABER IPF TA component requires dedicated personnel to manage planning, budgeting, procurement, fiduciary oversight, reporting, and communication across the PCU and PIUs (PEBEC, DMO).

Labour under this area will include, Federal Program Coordination Unit (PCU) staff, project coordinators and technical leads, financial management specialists, procurement specialists, safeguards personnel, administrative and support staff. This category of Labour is essential to maintaining operational efficiency and ensuring timely delivery of activities.

These workers will be responsible for:

- Overall program planning and work plan implementation
- Procurement and contract management
- Financial reporting and accountability
- Progress monitoring and internal reporting
- Coordination between FMOF, PEBEC, DMO, participating states, and the World Bank
- Safeguards oversight.

(b) Technical Assistance and Advisory Services

SABER IPF TA component places strong emphasis on providing technical assistance on policy reforms, and institutional strengthening. As such, a significant proportion of labour needs will involve specialized technical experts and consultants engaged to support reforms in land administration, investment facilitation, PPP systems, and business services. Technical Labour requirements may include land administration experts, digital governance specialists, business environment reform consultants, legal and regulatory advisors, investment promotion specialists, public-private partnership (PPP) advisors, and process improvement and change management experts. Given the specialized nature of these services, SABER IPF TA component shall ensure that technical personnel are of high quality, have clear deliveries, and operate under defined contractual arrangements.

These workers will support:

- Development of operational manuals, learning materials, and tools and templates
- Advisory support to state agencies

(c) Training, Capacity Building, and Knowledge Support

The SABER IPF TA component includes substantial capacity building and institutional strengthening activities to improve the performance of state institutions. Labour will therefore be required to design, facilitate, coordinate, and support training and learning activities.

Labour under this component may include training facilitators, curriculum and instructional design consultants, workshop coordinators, event logistics staff, communications and knowledge management specialists.

These workers will support:

- Staff capacity building sessions
- Reform sensitization workshops
- Peer learning events
- Stakeholder consultations
- Dissemination of operational guidance

Labour management considerations for this area include:

- Safe venue arrangements
- Crowd management
- Travel safety for facilitators and participants
- Participant welfare

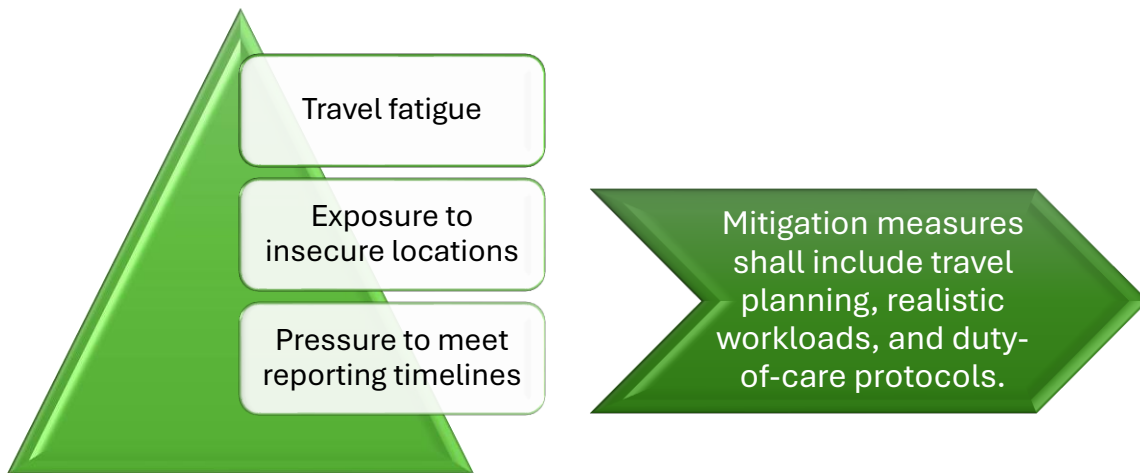
(d) Monitoring, Verification, Evaluation, and Reporting

Given that SABER is a Program-for-Results operation linked to annual disbursement-linked indicators and verification protocols, labour requirements under the SABER IPF TA component for verification are substantial. Labour needs may include independent verification agents (IVAs), quality assurance consultants/firms.

These workers will support:

- Desk-based and Field verification of reform milestones
- DLR performance assessments
- Safeguards compliance monitoring
- Preparation of implementation progress reports

Risks in this category may include:



(e) Minor Office Refurbishment and Equipment Installation

Although the SABER IPF TA component does not finance (civil) works, there may be limited physical work for office improvements, installation of ICT systems, and workspace upgrades of the PCU/PIU offices. Labour requirements for these activities may include electricians, installers and technicians, carpenters and maintenance workers, health and safety supervisors, and logistics and equipment handlers. Labour risks associated with these activities include slips, trips, and falls, electrical hazards, manual handling injuries, poor housekeeping.

All such activities shall be implemented under approved work plans, and contractor OHS procedures, and supervision by responsible staff, compliance with safety standards.

Potential activities may include:

- Installation of servers and network systems
- Electrical upgrades
- Office partitioning or refurbishment
- Furniture installation
- Minor repairs to improve workspace functionality

(f) Labour Planning and Workforce Management Approach

To ensure efficient labour deployment under the SABER IPF TA component, the Project shall adopt the following workforce management principles: Labour needs shall be identified through annual work plans and procurement plans, roles and responsibilities shall be clearly defined, all workers shall receive induction and orientation, Labour performance shall be monitored regularly, and Labour risks shall be reviewed and mitigated continuously.

2.2 Estimated Number of Workers

Overall, SABER IPF TA component is expected to engage a moderate workforce with high operational complexity. These estimates provide the basis for Labour planning, worker welfare measures, and compliance monitoring under this LMP. Worker numbers will be updated during implementation. Indicative estimates include:

- Federal PCU/PIU staff and consultants: 70.
- Contractors/consultants: variable based on assignments.

The SABER IPF TA component is expected to engage a moderate but diverse workforce across PIUs. Given the Program’s multi-state implementation model, reform-focused activities, and results-based financing structure, workforce requirements of the SABER IPF TA component will vary over time depending on implementation phase, reform priorities, annual work plans, and procurement schedules.

At this stage, the estimates provided below are indicative and are intended to support Labour planning, risk assessment, occupational health and safety arrangements, grievance mechanisms, and supervision planning. These estimates will be reviewed and updated periodically during implementation as project needs evolve.

2.2.1 Federal-Level Program Coordination Unit (PCU) and Direct Staff

The Program Coordination Unit (PCU), housed within the Federal Ministry of Finance (FMF), will serve as the central implementation and oversight structure for SABER IPF TA component. The PCU will be responsible for overall program coordination, fiduciary management, safeguards oversight, technical support, reporting, and liaison with the World Bank and participating states. These workers may be engaged on full-time basis, part-time technical support arrangements and/or

short-term consultancy contracts. The federal team size may fluctuate depending on annual implementation workload, verification cycles, reform milestones, and reporting requirements.

The estimated number of direct federal workers is expected to range between 10 and 20 personnel, including:

- Program Coordinator / Team Lead.
- Deputy Coordinator or Operations Lead.
- Procurement Specialist.
- Financial Management Staff (Accountants, Auditors and officers)
- Environmental and Social Specialists.
- Quality Assurance.
- ICT and digital systems focal staff.
- Administrative and support staff.
- Technical advisors and short-term consultants (PEBEC, DMO, IVA).

2.2.2 Technical Consultants and Advisory Personnel

SABER IPF TA component (PEBEC, DMO, and NGF hired through PCU) is expected to rely substantially on short-term and medium-term technical consultants to support specialized reform areas. The number of technical experts will depend on the assignment scope, timing, and state needs. The estimated number of technical consultants at any point in time may range from 10 to 40 individuals, depending on reform phase, procurement timelines, and number of active technical workstreams. These consultants may be deployed nationally, at state level, and/or remotely or in hybrid arrangements. Given the mobility and specialist nature of these workers, SABER IPF TA component shall ensure clear deliverables, duty of care during field assignments, and compliance with worker code of conduct.

Indicative technical personnel may include:

- Legal and regulatory reform advisors.
- Land administration specialists.
- PPP and investment facilitation experts.
- Tax Experts.
- Training facilitators.
- Institutional strengthening specialists.

2.2.3 Contracted Service Providers and Support Personnel

A range of contracted service providers may be engaged to support operational delivery, training logistics, digital deployment, and limited physical work. Workforce numbers in this category will be variable and assignment specific. Estimated numbers may range from 5 to 20 workers per assignment for smaller activities; and 20 to 50 workers or more for larger technical deployments or simultaneous state activities. This category may experience higher exposure to occupational hazards, travel-related risks, payment delays, and inconsistent working conditions. As such, contractors shall maintain worker registers, contracts and payroll records, and OHS compliance records.

Contracted workers may include:

- ICT installers and technicians.
- Logistics and event support personnel.
- Office maintenance and refurbishment workers.
- Drivers and transport providers.
- Security and facility support staff were needed.

2.2.4 Independent Verification Agents (IVAs), Auditors, and Monitoring Teams

Because SABER is a Program-for-Results (PforR) operation linked to annual disbursement-linked results (DLRs), periodic verification and audit functions are critical, and financed under the SABER IPF TA component. This creates periodic labour needs for monitoring and independent assessment. This category may include independent verification consultants, audit teams, quality assurance teams, safeguards monitoring teams, and data validation specialists. Estimated personnel may range from 25 to 70 workers per verification cycle, depending on the number of states being assessed, number of indicators under review, verification methodology. These workers may face extensive travel, deadline pressure, field safety concerns. Appropriate travel safety, work planning, and reporting protocols shall apply.

2.2.5 Primary Supply Chain Workers

Although the SABER IPF TA component is not expected to engage a large primary supply workforce directly, suppliers of key goods and equipment may involve Labour in manufacturing, transport, delivery, and installation. The number of primary supply workers is not expected to be large or continuously engaged. However, where significant procurement packages are involved (e.g., ICT equipment or furniture), Labour considerations in supply chains should be assessed. Indicative supply-related Labour may include warehouse handlers, delivery personnel, and equipment installers. SABER shall monitor supply chain Labour risks proportionate to procurement scale and risk level.

2.2.6 Workforce Variability and Updating of Estimates

It is important to note that workforce numbers under the SABER IPF TA component will not remain static. Labour demand will fluctuate depending on annual implementation plans, disbursement-linked result cycles, procurement packages, and emerging implementation needs. Accordingly, Labour estimates shall be reviewed annually, contractor workforce data shall be updated regularly, Labour records shall be maintained by the PCU and participating PIUs (PEBEC and DMO). This LMP shall be updated if workforce numbers significantly increase or Labour risks materially change.

Summary Estimate, based on current projections:

- Federal PCU and direct staff: 10-20 workers.
- Technical consultants and advisors - PIUs (PEBEC and DMO): 10-40 workers (assignment-based).
- Contracted service providers: variable (5-50+ depending on activity).
- Verification and audit teams: 25 -70 workers per cycle.

2.3 Timing of Labour Requirements

Labour will be required throughout implementation, from effectiveness to project closure (2022–2027). Labour requirements under the SABER IPF TA component will span the entire implementation lifecycle, beginning from project effectiveness through project closure. The SABER IPF TA component was approved in September 2022 with, as of date, an expected closing date of 31 May 2027, subject to implementation performance, restructuring needs, and any agreed extension. The timing and intensity of Labour needs will vary across implementation phases depending on annual work plans, reform priorities, disbursement-linked result (DLR) milestones, procurement schedules, technical assistance demands, and state readiness. Effective planning of Labour timing is therefore essential to ensure efficient workforce deployment, worker wellbeing, and compliance with labour management procedures. This section outlines the anticipated timing of Labour requirements across key phases of the SABER IPF TA component.

2.3.1 Project Start-Up and Mobilization Phase

The project start-up phase includes activities from effectiveness through initial operationalization. This phase typically involves institutional set-up, staffing, systems establishment, procurement planning, and initial reform coordination. Key Labour requirements during this phase include Recruitment and onboarding of PCU staff, , engagement of safeguards personnel, establishment of program coordination systems, preparation of annual work plans and procurement plans, induction and orientation of workers, development and disclosure of safeguards instruments including the LMP.

Labour intensity during this phase is generally moderate but critical because systems and structures are being established, key implementation staff need to be in place early, Labour procedures must be communicated from the outset. Labour management priorities during this phase include issuance of contracts and terms of engagement, induction on worker rights and obligations, health and safety orientation, and establishment of grievance mechanisms.

2.3.2 Early Implementation and Systems Set-Up Phase

Once project systems are operational, labour demand increases as reform implementation begins. This phase includes the commencement of technical assistance, systems design, stakeholder engagement, and early procurement activities. Some of the key Labour needs during this phase include technical consultants for institutional diagnostics and reform design, training and capacity building teams, safeguards supervision staff, procurement support personnel. Typical activities during this period include baseline assessments, state reform planning, development of operational procedures, initiation of digital system improvements, and early capacity-building workshops. Labour management considerations include workload balancing, travel planning, and contractor mobilization safety requirements.

2.3.3 Full Implementation and Reform Delivery Phase

This is the most labor-intensive phase of SABER IPF TA component and will likely span the majority of the implementation period. During this phase, the SABER IPF TA component will

support the full-scale implementation of reforms across participating states. The key Labour requirements during this phase include full deployment of federal coordination teams, technical assistance consultants, contractors and service providers, ICT support and system maintenance staff, and field supervision and monitoring personnel.

This phase may involve peak Labour demand because multiple workstreams may run concurrently, state implementation cycles may overlap, reporting and supervision intensity increases. The Labour management priorities during this phase will include contractor compliance monitoring, OHS supervision, timely worker payments, fatigue management, grievance handling, and SEA/SH prevention.

2.3.4 Verification, Performance Assessment, and Disbursement Cycles

As SABER has a large Program-for-Results (PforR) component, annual verification of results is central to implementation and is financed under the SABER IPF TA component. Labour requirements during verification cycles are often time-sensitive and intensive. Labour needs during this phase include a full team from the independent verification Agents (IVAs) and Quality Assurance teams. The activities may include collection and validation of DLR evidence, field verification missions, safeguards compliance reviews, audit and fiduciary checks. This phase may create temporary labour pressures such as extended working hours, tight reporting deadlines, increased travel. The mitigation measures shall include realistic scheduling, travel safety protocols, adequate staffing support, rest and welfare measures.

2.3.5 Capacity Building and Knowledge Support Activities Throughout Implementation

Training, stakeholder engagement, peer learning, and institutional strengthening activities will occur throughout the Program lifecycle. Labour needs under the SABER IPF TA component for these activities will be periodic but sustained. Workers required may include trainers and facilitators, workshop support staff, communications personnel, logistics providers. These labour needs may peak around annual work plan launches, reform rollouts, new system deployments, mid-term review periods, Labour management measures shall ensure safe event arrangements, travel support, reasonable working hours, welfare support during events.

2.3.6 Project Closure and Exit Phase

The final phase of SABER IPF TA component will involve winding down project activities, final reporting, knowledge capture, contract close-out, and staff disengagement. Labour requirements during this phase include final reporting teams, safeguards close-out support, auditors and verification consultants, administrative and contract management staff. The activities may include completion reporting, final safeguards monitoring, asset handover, closure of contracts, worker disengagement and payment settlement. The Labour management priorities during closure shall include fair and lawful disengagement procedures, timely payment of outstanding entitlements, close-out of grievances, documentation of lessons learned.

2.3.7 Flexibility and Adaptive Labour Planning

Given the potential for the need for implementation adjustments, labour timing requirements may change in response to program restructuring, extension of closing date, delays in state readiness, changes in reform priorities, emergency or security considerations. Accordingly, the annual Labour planning shall be integrated into work plans, workforce needs shall be reviewed periodically, and contractor mobilization schedules shall be monitored. The LMP should be updated where timing changes, creating new Labour risks.

Labour under the SABER IPF TA component will be required continuously throughout implementation, but with varying intensity depending on the stage of project delivery. Proper timing and workforce planning are critical to ensuring effective implementation, worker welfare, and compliance with Labour standards.

CHAPTER THREE

3.0 Legal and Institutional Framework

This section describes the policy, legal, and institutional systems that govern Labour management under SABER IPF TA component. The LMP aligns with both Nigerian legal requirements and World Bank Environmental and Social Framework obligations. The objective is to ensure consistency between national law and international good practice. Labour management under SABER IPF TA component shall be implemented through existing federal institutional systems, strengthened by project-specific procedures, oversight, and reporting mechanisms.

3.1 National Labour Laws

Labour management under SABER IPF TA component shall be guided by the applicable laws and regulatory instruments of the Federal Republic of Nigeria. These laws establish the minimum standards for recruitment, terms and conditions of employment, occupational health and safety, compensation, workers' rights, and dispute resolution. All implementing entities, contractors, consultants, and suppliers engaged under SABER IPF TA component shall comply with these legal requirements as a minimum standard.

3.1.1 Labour Act, Cap L1, Laws of the Federation of Nigeria (LFN) 2004

For SABER IPF TA component, all direct and contract workers shall receive written terms of engagement that clearly set out duties, reporting lines, remuneration, leave, duration of assignment, and grievance procedures. Contractors shall also maintain Labour records, including attendance, payments, and disciplinary actions. The Labour Act is the principal legislation regulating employment relationships in Nigeria, particularly for workers engaged under contracts of service. Under SABER IPF TA component, the Labour Act provides the legal basis for Issuance of written contracts and letters of engagement, clear definition of terms and conditions of employment, payment of wages and salaries in a timely manner, regulation of working hours, rest periods, and leave entitlements, protection against unfair deductions and unlawful termination, and basic protection for vulnerable workers.

3.1.2 Employee Compensation Act, 2010

The Employee Compensation Act establishes a framework for compensation to workers who suffer occupational injury, disease, disability, or death arising out of or in the course of employment. The Act also provides for rehabilitation and support to affected workers. Under SABER IPF TA component, this Act is particularly relevant for staff involved in field verification and supervision missions, consultants undertaking travel across participating implementing PIUs and the Program Management Firm (NGFS), contractors engaged in minor refurbishment, equipment installation, and logistics.

To comply with the Act, the SABER IPF TA component shall ensure that all eligible workers are covered under applicable compensation arrangements, contractors maintain insurance and

employee protection coverage, incidents are documented and reported promptly, injured workers have access to treatment, support, and compensation as required by law.

3.1.3 Factories Act, Cap F1, LFN 2004

The Factories Act provides legal requirements for occupational health, safety, and welfare in workplaces, particularly in relation to physical works, machinery, equipment handling, and hazardous conditions. Although SABER IPF TA component does not include civil works, the Factories Act remains relevant for minor office rehabilitation and refurbishment, installation of ICT systems and fiber-related equipment, warehouse or storage facilities for project assets, and contractor-managed workspaces. All contractors shall prepare and implement site-specific health, and safety procedures proportionate to the nature of the task. Under the SABER IPF TA component, the principles of the Factories Act shall be applied through workplace risk assessments, provision of appropriate personal protective equipment (PPE), fire safety and emergency response systems, first aid arrangements, accident prevention measures, safe use and handling of electrical equipment.

3.1.4 Trade Unions Act

The Trade Unions Act protects the rights of workers to freedom of association and collective representation. It provides workers with the legal right to join or form trade unions, participate in collective bargaining, and seek redress through lawful industrial relations processes. The SABER IPF TA component shall not interfere with lawful worker representation and shall ensure that grievance procedures remain accessible whether concerns are raised individually or collectively. Under the SABER IPF TA component, this Act shall be respected by ensuring workers are not discriminated against based on union membership or lawful Labour representation, allowing workers to raise concerns collectively where appropriate, promoting fair treatment and non-retaliation.

3.1.5 National Occupational Health and Safety (OHS) Policy

Nigeria's National Occupational Safety and Health Policy provide guidance on creating safe and healthy workplaces across sectors. It emphasizes hazard prevention, risk mitigation, worker awareness, emergency preparedness, and employer accountability. For the SABER IPF TA component, the OHS Policy shall guide the program on safe office and field working conditions, travel safety protocols, psychosocial wellbeing and prevention of workplace stress, emergency preparedness for field missions, contractor safety management, regular safety induction and refresher training. The SABER IPF TA component PCU and implementing PIUs shall mainstream occupational safety into all implementation activities, including meetings, training events, travel, inspections, and contractor supervision. These legal provisions form the baseline framework for Labour management under SABER IPF TA component and shall be complemented by the World Bank's ESS2 requirements where international good practice provides higher standards.

3.1.6 Application to SABER IPF TA Component

In practical terms, compliance with Nigerian Labour laws under SABER IPF TA Component shall be ensured through inclusion of Labour clauses in procurement and consultancy contracts,

contractor prequalification and Labour compliance screening, worker induction on rights and responsibilities, regular Labour audits and supervision, maintenance of Labour and incident registers, prompt resolution of Labour grievances.

3.2 World Bank Requirements

In addition to compliance with Nigerian Labour legislation, Nigeria's National Occupational Safety and Health Policy provide guidance on creating safe and healthy workplaces across sectors. It emphasizes hazard prevention, risk mitigation, worker awareness, emergency preparedness, and employer accountability. For the SABER IPF TA component, the OHS Policy shall guide the program on safe office and field working conditions, travel safety protocols, psychosocial wellbeing and prevention of workplace stress, emergency preparedness for field missions, contractor safety management, regular safety induction and refresher training. The SABER IPF TA component's PCU and implementing PIUs shall mainstream occupational safety into all implementation activities, including meetings, training events, travel, inspections, and contractor supervision. These legal provisions form the baseline framework for Labour management under the SABER IPF TA component and shall be complemented by the World Bank's ESS2 requirements where international good practice provides higher standards.

The SABER IPF TA component shall be implemented in accordance with the World Bank Environmental and Social Framework (ESF), particularly the Environmental and Social Standards (ESS) relevant to Labour, occupational health and safety, and community wellbeing. These standards provide good international practice requirements that complement national laws and strengthen worker protection, contractor accountability, and risk management.

For the SABER IPF TA component, the most relevant World Bank requirements are Environmental and Social Standard 2 (ESS2), Environmental and Social Standard 4 (ESS4), and the World Bank Group General Environmental, Health and Safety (EHS) Guidelines. These standards are particularly important because the SABER IPF TA component involves multiple implementing institutions, state-level activities, consultant deployments, field supervision, and digital systems installation. These Relevant standards are

- ESS2: Labour and Working Conditions.
- ESS4: Community Health and Safety.
- World Bank General EHS Guidelines.

3.2.1 Environmental and Social Standard 2 (ESS2): Labour and Working Conditions

ESS2 sets out the requirements for protecting project workers and promoting safe, fair, and healthy working conditions. The objective of ESS2 is to promote safety and health at work, promote fair treatment, non-discrimination, and equal opportunity, protect project workers, including vulnerable workers, prevent child Labour and forced Labour, support freedom of association and collective bargaining, and provide accessible grievance mechanisms for workers. Under the SABER IPF TA component, ESS2 applies to direct workers employed by the PCU, PEBEC, and DMO, contracted workers engaged by firms, consultants, and service providers, workers involved

in digital systems deployment, logistics, training support, and minor refurbishment; and Primary supply workers where significant Labour risks are identified.

To comply with ESS2, ESS2 forms the core Labour management framework for the SABER IPF TA component shall guide all worker engagement and supervision processes. The SABER IPF TA component shall implement the following measures:

- a. The Labour Management Procedures will maintain and periodically update this Labour Management Plan, integrate Labour requirements into procurement documents and contracts, require contractors to prepare Labour procedures proportionate to their scope of work.
- b. Terms and Conditions of employment will ensure written contracts for all workers, communicate roles, benefits, duration, code of conduct, and grievance channels, and prohibit exploitative employment practices.
- c. Non-discrimination and Equal Opportunity will adopt transparent and merit-based recruitment, prevent discrimination based on gender, age, religion, ethnicity, disability, or political affiliation, promote inclusive opportunities for women and persons with disabilities.
- d. Child Labour and Forced Labour Prevention prohibits employment of persons under 18 for project work, prohibits forced, bonded, trafficked, or compulsory Labour, verify age and identity before engagement.
- e. Occupational Health and Safety (OHS) conduct activity-specific risk assessments, provide OHS induction and periodic training, ensure access to PPE where necessary, establish emergency response and incident reporting procedures.
- f. Worker Grievance Mechanism establishes a confidential and accessible worker GRM, ensures timely resolution of grievances, and prohibits retaliation against complainants.

SEA/SH Prevention and Worker Conduct require all workers to sign Codes of Conduct, provide training on sexual harassment, SEA/SH, and professional behavior, and establish survivor-centered referral pathways.

3.2.2 Environmental and Social Standard 4 (ESS4): Community Health and Safety

ESS4 addresses the potential risks and impacts of project activities on project-affected communities. While the SABER IPF TA component is primarily aimed at institutional reform, some project activities may create indirect risks to communities, service users, and stakeholders, especially during field missions, state-level consultations, digital infrastructure deployment support, and contractor operations.

The objectives of ESS4 include protecting communities from health and safety risks associated with project activities, avoiding or minimizing exposure to hazardous materials, unsafe conditions, and operational risks, managing risks associated with Labour influx, SEA/SH, and worker misconduct, ensuring emergency preparedness and response.

3.2.2.1 Under the SABER IPF TA component, ESS4 is relevant in the following areas:

Verification, quality assurance and TA provider teams may undertake field visits for verification, inspections, stakeholder consultations, and supervision. Some of the risks that may be triggered include road traffic accidents, exposure to insecurity in fragile locations, communicable disease transmission, and within communities. The mitigation measures include travel risk assessments, approved travel protocols, secure transport arrangements, and adherence to security advisories.

Office upgrades, ICT installations, and equipment deployment may affect nearby staff and visitors. Measures shall include barricading work areas, restricting access, proper waste handling, noise and dust control.

SEA/SH risks may arise through interactions between project workers and beneficiaries, government officials, or local communities, potentially leading to inappropriate behavior or misconduct. Under the SABER IPF TA component, a zero-tolerance approach to SEA/SH will be enforced, with mandatory training on respectful and professional conduct for all workers, alongside accessible and confidential reporting and grievance mechanisms.

Emergency Preparedness – In line with ESS4, the SABER IPF TA component will be implemented in a manner that minimizes risks to communities, stakeholders, and project personnel. All implementing entities shall establish and maintain emergency preparedness and response procedures to effectively manage medical emergencies, fire incidents, security-related events, and accidents that may occur during TA activities and field missions.

3.2.3 World Bank Group General Environmental, Health and Safety (OHS) Guidelines

The World Bank Group General EHS Guidelines provide technical reference standards and examples of Good International Industry Practice (GIIP) for occupational and community health and safety. They supplement ESS requirements by providing practical guidance on hazard identification, prevention, control, and performance monitoring. Under the SABER IPF TA component, the General EHS Guidelines shall inform office health and safety management, ergonomics for office-based staff, electrical safety during ICT installation, fire prevention and emergency response, safe travel and transport, waste management for office and electronic waste, and contractor worksite safety.

The key SABER IPF TA component requirements based on the EHS Guidelines include; Workplace Safety Management should maintain clean and safe office spaces, ensure adequate ventilation, lighting, sanitation, and access control, provide first aid kits and emergency contacts. Provide risk prevention and control to identify hazards before activities commence, implement preventive controls, supervise contractor compliance.

Training and Awareness regular induction for workers, refresher sessions on workplace safety and emergency response. Incident Reporting and Learning of record accidents, incidents, and near misses, investigate root causes, and implement corrective actions.

3.2.4 Application to SABER IPF TA Component

The World Bank requirements provide an international benchmark for Labour and safety management under SABER IPF TA component and shall apply throughout the Project lifecycle. To ensure full compliance with World Bank requirements, the SABER IPF TA component shall designate E&S focal persons at PCU and PIUs, integrate ESS requirements into annual work plans and procurement, monitor Labour and OHS performance through regular supervision, and submit periodic E&S reports to the World Bank.

3.3 Institutional Responsibilities

Effective implementation of this Labour Management Plan (LMP) requires clear delineation of roles, reporting lines, and accountability mechanisms across levels. Given SABER IPF TA component's structure, Labour management responsibilities are distributed but coordinated to ensure consistency with Nigerian law and World Bank ESS2 requirements. The key institutional roles and responsibilities are outlined below.

3.3.1 Federal Ministry of Finance, (FMF) / Program Coordination Unit (PCU)

The FMF, through the Program Coordination Unit (PCU), holds overall responsibility for labour management oversight across the SABER IPF TA component. The PCU functions as the central authority for policy direction, supervision, compliance assurance, and reporting.

The key responsibilities include: (i) LMP Oversight and Compliance: ensure that this LMP is implemented across all SABER IPF TA activities; update the LMP as required, (ii) Policy Integration: embed Labour clauses and ESS2 requirements in procurement documents, contracts, and operational manuals; (iii) Supervision and Quality Assurance: conduct periodic supervision missions to verify compliance with Labour standards; and (iv) Grievance Oversight: establish and manage the worker GRM, ensure escalation pathways are functional and cases are resolved within agreed timelines.

The PCU organizes induction and refresher training for the SABER IPF TA team and contractors on Labour management, OHS, and SEA/SH. The PCU maintains consolidated labour records (workforce numbers, incidents, grievances) and submit periodic E&S reports to the World Bank. Corrective Actions issue directives and enforce remedial measures in cases of non-compliance.

3.3.2 PEBEC and DMO PIUs

PEBEC and DMO PIUs provide TA support to states for reform delivery. The key responsibilities include: Operational Support: (i) facilitates timely approvals, communications, and stakeholder engagement that affect Labour deployment (e.g., missions, workshops, system rollouts); and (ii) Performance Tracking: collaborate with the PCU on tracking reform milestones that influence Labour demand and timing; (iii) Awareness and Advocacy: promote adherence to Labour standards and codes of conduct across staff and consultants.

3.3.3 Environmental and Social (E&S) Specialist(s)

Dedicated E&S specialists at the PCU will provide technical leadership on labour and social risk management with key responsibilities including, Labour Compliance Monitoring should conduct

routine and ad-hoc checks of compliance with LMP, ESS2, and national Labour laws. The Risk Assessment is to identify Labour risks (OHS, GBV/SEA/SH, discrimination, working conditions) and recommend mitigation measures.

Training and Awareness to deliver or coordinate training on OHS, worker rights, Codes of Conduct, and grievance procedures. Incident Management ensures timely investigation, documentation, and follow-up of incidents; coordinate referrals for SEA/SH cases using survivor-centered approaches. GRM Management shall support design and operation of the worker GRM; track cases and ensure closure. Reporting should compile Labour-related input for quarterly and semi-annual E&S reports.

3.3.4 Contractors, Consulting Firms, and Service Providers

All third-party entities engaged under the SABER IPF TA component are directly responsible for managing their workforce in compliance with this LMP, applicable Nigerian laws, and contractual obligations. Some of the key responsibilities include: (i) Contractor Labour Management Procedures (CLMP): develop and implement site/task-specific Labour procedures proportionate to the scope of work; (ii) Employment Terms: provide written contracts, clear job descriptions, fair wages, and lawful working hours; (iii) OHS Management: conduct risk assessments; provide PPE; maintain safe work sites; ensures first aid and emergency preparedness; (iv) Worker Registers and Payroll: maintain accurate records of workers, attendance, and payments; ensure timely remuneration; (v) Code of Conduct: ensure all workers sign and adhere to Codes of Conduct, including SEA/SH provisions; enforce disciplinary measures for breaches; (vi) GRM Access: informs workers about grievance channels; cooperate with investigations and resolutions; and (vii) Reporting: submit periodic reports to the supervising entity on Labour, OHS, incidents, and grievances.

3.3.5 Independent Verification Agents (IVAs) and Auditors (as applicable)

While not managing workers directly, IVAs and auditors play a role in verifying compliance and performance. With responsibilities to include Verification of Compliance assess adherence to agreed procedures and performance indicators that may include safeguards elements. Field Engagement Protocols ensure their teams comply with OHS, Codes of Conduct, and travel safety requirements during missions.

3.3.6 Coordination and Escalation Mechanisms

To ensure coherence across institutions it is important to have Regular Coordination Meetings PCU convenes periodic meetings with PEDEC, DMO and NGF teams to review Labour performance and issues. The Escalation Pathways for unresolved grievances or serious incidents are escalated to PCU, and where necessary to national authorities or the World Bank's Grievance Redress Service (GRS). Documentation and Audit Trails all entities maintain documentation to support audits and supervision.

3.3.7 Accountability Framework

This institutional arrangement ensures that Labour management under the SABER IPF TA component is coordinated, enforceable, and responsive to risks across all levels of implementation. Compliance with LMP requirements shall be included in staff performance assessments and

contractor performance evaluations, non-compliance may trigger corrective action plans, payment withholdings, or contract sanctions. The continuous improvement shall be pursued through lessons learned and periodic updates to the LMP.

CHAPTER FOUR

4.0 Assessment of Key Labour Risks

This section identifies the main Labour-related risks that may arise during the SABER IPF TA activities and outlines the mitigation measures required to reduce or eliminate these risks. The Labour risk profile reflects the nature of SABER IPF TA activities, and the institutional capacity available.

While the SABER IPF TA component does not involve (civil) works, the dispersed implementation structure and reform-focused activities require strong systems for Labour oversight, worker welfare, and grievance handling.

4.1 Key Labour Risks

4.1.1 Occupational Health and Safety Risks during ICT Deployment, Equipment Installation and Field Activities.

These risks primarily affect contract workers and technicians engaged in installations or maintenance. Although, the SABER IPF TA component does not involve (civil) works, minor office refurbishment, ICT installation, and equipment handling activities may expose workers to physical hazards such as:

- Slips, trips, and falls.
- Electrical hazards during installation of equipment.
- Manual handling injuries.
- Poor housekeeping and unsafe workspaces.

4.1.2 Poor Contractor Labour Practices

Given the SABER IPF TA component's reliance on third-party service providers, this risk is significant if not properly managed. Contractors and service providers may fail to adhere to acceptable labour standards, resulting in lack of formal contracts for workers, unsafe working conditions, non-compliance with OHS requirements, inadequate supervision, and exploitation of workers.

4.1.3 Delayed or Irregular Payment of Workers

Delays in payments to workers, particularly contract workers—may occur due to administrative bottlenecks, poor contract management, or cash flow issues. This may lead to worker dissatisfaction, reduced productivity, Labour disputes and grievances, and reputational risks for the SABER IPF TA component.

4.1.4 Gender-Based Violence (GBV), Sexual Exploitation and Abuse (SEA), and Sexual Harassment (SH)

These risks may arise in both formal and informal settings and require strict preventive and response measures. SABER IPF TA component activities involving field missions, stakeholder engagement, and interaction with diverse actors may present risks of inappropriate conduct, including Sexual harassment in the workplace, exploitation or abuse of vulnerable individuals, and misconduct by SABER IPF TA component workers during official assignments.

4.1.5 Discrimination and Exclusion of Vulnerable Groups

Discrimination may occur in recruitment, task allocation, promotion, or access to benefits. There is a risk that recruitment or workplace practices may unintentionally exclude or disadvantage certain groups, including women, persons with disabilities, youth, and Individuals from marginalized communities.

4.1.6 Excessive Working Hours and Workload Pressure

These risks affect both staff as well as consultants. Occupational health and safety risks are particularly relevant for M&E staff, consultants, and state teams involved in DLR reporting and verification. During peak implementation periods, workers may be required to work extended hours, increasing the risk of fatigue, reduced productivity, errors, accidents, and adverse mental health outcomes.

In addition, the predominantly office-based and digital nature of the SABER IPF TA component activities exposes federal and state staff, as well as consultants, to ergonomic and psychosocial risks. These include musculoskeletal strain from prolonged computer use, eye strain, work-related stress arising from tight deadlines and performance pressures, and burnout during intensive reporting and verification cycles.

4.2 Risk Mitigation Measures

To effectively address the identified Labour risks under the SABER IPF TA component, a comprehensive set of mitigation measures shall be implemented in accordance with Nigerian Labour laws and the World Bank Environmental and Social Standard 2 (ESS2). These measures are designed to proactively prevent risks, protect workers, and ensure that Labour management practices remain consistent, safe, and compliant throughout the lifecycle of the SABER IPF TA component. The mitigation framework covers occupational health and safety, contractor management, worker welfare, and grievance handling, among other key areas.

4.2.1 Occupational Health and Safety Measures

The SABER IPF TA component shall prioritize the establishment and maintenance of safe and healthy working conditions for all workers. All personnel engaged under the SABER IPF TA component shall undergo mandatory occupational health and safety (OHS) induction prior to commencement of their duties to ensure they understand workplace hazards, safety procedures, and emergency protocols. Appropriate personal protective equipment (PPE) should be provided to workers based on the nature of their tasks, and its proper use should be always enforced.

Contractors shall be required to prepare and implement safe work method statements that clearly outline procedures for executing tasks safely, particularly for activities involving equipment installation. Regular workplace inspections and supervision shall be conducted to identify hazards, enforce safety standards, and ensure compliance with OHS requirements. In addition, all worksites and offices should be equipped with first aid kits and clearly defined emergency response procedures to enable prompt action in the event of accidents or health incidents.

4.2.2 Contractor Management and Compliance

All contractors and service providers engaged under SABER IPF TA component shall be required to adhere strictly to Labour and occupational health and safety standards. Labour and OHS requirements shall be explicitly incorporated into all contracts and procurement documents. Contractors shall undergo prequalification and screening processes to assess their capacity to comply with Labour management standards.

Where applicable, contractors shall be required to prepare and implement their own Labour management procedures aligned with this LMP. Regular monitoring and audits shall be conducted to assess contractor performance, including compliance with Labour laws, safety standards, and Codes of Conduct. In cases of non-compliance, appropriate corrective actions shall be enforced, including warnings, penalties, or contract termination where necessary.

4.2.3 Timely Payment and Fair Employment Practices

The SABER IPF TA Component shall ensure that all workers receive fair and timely compensation in accordance with contractual agreements and applicable Labour laws. Contracts shall clearly define payment terms, including timelines and conditions for remuneration. Before processing payments, deliverables shall be verified to ensure that contractual obligations have been met.

The SABER IPF TA Component shall monitor contractor payment practices to ensure that workers are not subjected to delays or irregular payments. Any grievances related to wages or employment conditions shall be addressed promptly through the established grievance redress mechanism to prevent escalation and maintain worker satisfaction.

4.2.4 GBV, SEA/SH Prevention and Response

The SABER IPF TA Component shall adopt a zero-tolerance approach to gender-based violence (GBV), sexual exploitation and abuse (SEA), and sexual harassment (SH). All workers shall be required to sign Codes of Conduct that clearly define acceptable behavior and prohibit any form of misconduct. Regular training shall be provided to raise awareness on respectful workplace behavior, prevention of SEA/SH, and reporting procedures.

Confidential reporting channels shall be established to allow workers to safely report incidents without fear of retaliation. A survivor-centered approach shall be adopted in responding to GBV and SEA/SH cases, ensuring that affected individuals receive appropriate support, including referrals to relevant services. Strict enforcement measures shall be applied against perpetrators, in line with established policies and legal frameworks.

4.2.5 Security and Travel Risk Management

Given the need for field missions and inter-state travel under the SABER IPF TA component, appropriate measures should be taken to manage security and travel-related risks. Security risk assessments shall be conducted prior to all field activities, considering the specific context of each location. Workers shall adhere to government and institutional travel advisories, and only approved transport arrangements shall be used.

Clear communication protocols shall be established for field teams to ensure regular updates and rapid response in case of emergencies. Contingency plans shall also be developed to address potential security incidents, including evacuation procedures and emergency contacts.

4.2.6 Non-Discrimination and Inclusion Measures

The SABER IPF TA component shall promote a fair and inclusive work environment by ensuring that all employment practices are based on transparency, merit, and equal opportunity. Recruitment processes shall be conducted in a manner that prevents discrimination and promotes diversity. Efforts shall be made to include women, persons with disabilities, and other vulnerable groups in the workforce.

Where necessary, reasonable accommodation should be provided to enable people with disabilities to perform their roles effectively. The SABER IPF TA Component shall also monitor workforce composition and inclusion practices to ensure that diversity and equity objectives are being achieved.

4.2.7 Workload and Time Management

Effective workload and time management shall be prioritized to prevent worker fatigue and ensure productivity. Tasks and timelines shall be planned realistically, considering available resources and workload distribution. Responsibilities shall be shared across teams to avoid overburdening individual workers, particularly during peak implementation periods.

Working hours should be monitored to ensure compliance with Labour standards, and workers should be encouraged to take adequate breaks and utilize their leave entitlements. Where necessary, additional staffing support shall be provided to manage increased workload demands.

4.2.8 Incident Reporting and Response

The SABER IPF TA component shall establish a robust incident reporting and response system to ensure that all workplace incidents are promptly documented, investigated, and addressed. All workers shall be required to report accidents, near misses, and unsafe conditions in a timely manner. Serious incidents shall be reported within 48 hours to the appropriate authorities, including the PCU and the World Bank where required.

All reported incidents shall be thoroughly documented and investigated to determine root causes and identify corrective and preventive actions. Lessons learned from incidents shall be used to improve safety practices and prevent recurrence. The incident management system shall form an integral part of the overall Labour monitoring and reporting framework.

Overall, the implementation of these mitigation measures will ensure that Labour risks under the SABER IPF project are effectively managed, thereby promoting worker safety, wellbeing, and full compliance with national and international Labour standards.

CHAPTER FIVE

5.0 Labour Policies and Procedures

This section sets out the core Labour policies and management procedures that shall govern all workers under SABER IPF TA component. These procedures apply to the PCU and PIUs, consultants, contractors, suppliers, and service providers. All SABER IPF TA Component entities shall integrate these provisions into procurement documents, contracts, staff induction, supervision, and reporting systems, incorporated into procurement documents and contracts, communicated to workers during induction, embedded in supervision and performance management systems, monitored through regular reporting and audits.

5.1 Terms and Conditions

All workers engaged under SABER IPF TA component shall be employed under clear, fair, and legally compliant terms and conditions. These shall be documented in writing and communicated prior to commencement of work. The key provisions include written contracts and documentation, all workers shall receive written contracts or letters of engagement specifying job title, duration, remuneration, reporting lines, and termination conditions. Contracts shall be provided in a language understandable to the worker, and contractors shall maintain copies of all employment records.

The job descriptions and scope of work for each worker shall have a clearly defined role and scope of work, tasks shall be aligned with contractual obligations and worker competence.

The wages, benefits, and compensation workers shall receive fair remuneration consistent with national laws and market standards. Payments shall be made regularly and without undue delay, and overtime arrangements, where applicable, will be clearly defined and compensated.

The working hours, rest, and leave shall comply with national Labour regulations, workers shall be entitled to rest periods, weekly breaks, and annual leave as applicable, work schedules shall be managed to prevent fatigue and excessive overtime.

Compliance with legal and contractual obligations all employment conditions shall comply with Nigerian labour laws and ESS2 requirements.

Contractors shall be held accountable for compliance through contract enforcement mechanisms.

5.2 Non-Discrimination and Equal Opportunity

SABER IPF TA Component is committed to providing a fair and inclusive work environment where all workers are treated equally and with respect. Monitoring mechanisms shall be established to track workforce diversity and address any discriminatory practices.

Key provisions include:

- No discrimination in recruitment, hiring, compensation, promotion, or termination based on gender, disability, religion, ethnicity, age, marital status, or social background.
- Merit-based recruitment and selection processes.

- Equal pay for equal work.
- Promotion of gender balance and inclusion of people with disabilities in suitable roles.
- Provision of reasonable accommodation for workers with disabilities where feasible.
- Zero tolerance for workplace harassment, intimidation, or victimization.

5.3 Child Labour and Forced Labour

The SABER IPF TA Component project adopts and enforces a strict zero-tolerance policy with respect to child Labour and forced Labour across all project activities, including those undertaken by contractors, consultants, and primary suppliers. This policy is grounded in Nigerian Labour laws, international Labour standards, and the World Bank Environmental and Social Standard 2 (ESS2), which collectively prohibit exploitative Labour practices and promote the protection of workers' rights and dignity.

Under the SABER IPF TA Component, the minimum age for employment shall be eighteen (18) years, and no individual below this age shall be engaged in any project-related activity, regardless of the nature or duration of the work. Prior to recruitment, all workers shall undergo a formal age verification process using valid and verifiable identification documents to ensure compliance with this requirement.

The SABER IPF TA Component strictly prohibits all forms of forced Labour, including bonded Labour, trafficked Labour, or any form of involuntary or compulsory work. Workers shall not be subjected to coercion, threats, or any form of pressure to undertake or continue employment. In addition, employers, contractors, and supervisors shall not withhold workers' identity documents, personal belongings, or wages as a means of control or coercion.

All contractors and suppliers engaged under SABER IPF TA component shall be required to formally certify their compliance with these provisions as part of their contractual obligations. This includes demonstrating that their recruitment practices, employment conditions, and supply chains are free from child Labour and forced Labour. The SABER IPF TA Component shall monitor compliance through supervision, reporting, and audits, and any credible allegations of violations shall be promptly investigated.

Any breach of this policy shall result in immediate corrective action, which may include disciplinary measures, termination of contracts, or referral to relevant authorities in accordance with applicable laws. These measures are essential to uphold ethical Labour practices and protect the integrity of the SABER IPF TA component.

5.4 Occupational Health and Safety (OHS)

The SABER IPF TA Component project is committed to providing and maintaining a safe and healthy working environment for all workers, in line with Nigerian occupational health and safety regulations and the World Bank Group Environmental, Health and Safety (EHS) Guidelines. Recognizing that SABER IPF TA component involve a mix of office-based work, field missions, and limited installations, the SABER IPF TA Component should implement a comprehensive OHS framework to prevent accidents, injuries, and work-related illnesses.

5.4.1 OHS Planning and Risk Assessment

All activities under the SABER IPF TA component shall be supported by appropriate occupational health and safety planning. Contractors and service providers shall be required to prepare and implement activity specific OHS activities that identify potential hazards, assess associated risks, and outline mitigation measures. Prior to the commencement of any activity, risk assessments shall be conducted to ensure that all foreseeable hazards are identified and addressed. These assessments shall be reviewed periodically and updated as necessary to reflect changes in working conditions or project activities.

5.4.2 Training and Awareness

To ensure that all workers are adequately informed and equipped to work safely, the SABER IPF TA component shall provide mandatory OHS induction training to all personnel before they commence work. This training shall cover key topics such as hazard identification, safe work practices, use of personal protective equipment, and emergency response procedures. In addition, periodic refresher training sessions shall be organized to reinforce safety awareness, update workers on new risks or procedures, and promote a culture of continuous safety improvement.

5.4.3 Workplace Safety Measures

SABER IPF TA Component shall ensure that all workplaces, whether office-based or field-based, adhere to established safety standards. Appropriate personal protective equipment (PPE) should be provided to workers based on the nature of their tasks, and its proper use should be enforced. Workers shall be trained in the safe handling and operation of equipment and materials to prevent accidents and injuries. Workspaces shall be maintained in a clean, organized, and hazard-free condition to minimize risks such as slips, trips, and falls.

5.4.4 Emergency Preparedness and Response

The Program should establish robust emergency preparedness and response systems to ensure that workers can respond effectively to unexpected incidents. First aid kits shall be readily available at all worksites and offices, and designated personnel shall be trained in basic first aid and emergency response. Clear procedures shall be developed for handling emergencies such as fire outbreaks, medical incidents, and security threats. Emergency contact information and response protocols shall be communicated to all workers and displayed prominently in work areas.

5.4.5 Incident and Near-Miss Reporting

SABER IPF TA Component shall implement a structured system for reporting and managing workplace incidents and near misses. All workers shall be required to report accidents, injuries, unsafe conditions, and near misses promptly to their supervisors or designated focal persons. Serious incidents shall be reported within 48 hours to the appropriate authorities, including the Program Coordination Unit (PCU) and, where required, the World Bank. All incidents shall be documented and investigated to determine root causes, and appropriate corrective and preventive actions shall be implemented to prevent recurrence.

5.4.6 Travel and Field Safety

Given the nature of SABER IPF TA Component activities, which may involve field missions and inter-state travel, specific measures should be put in place to ensure the safety of workers during travel. Safe travel protocols shall be established, including the use of approved transport arrangements, adherence to security advisories, and communication procedures for field teams. Prior to undertaking field missions, risk assessments shall be conducted to evaluate potential security and safety risks. Workers shall be required to comply with all approved travel and security procedures to minimize exposure to hazards and ensure their wellbeing.

5.5 Code of Conduct

All workers engaged under SABER IPF TA Component shall sign and adhere to a Code of Conduct that defines acceptable behavior and professional standards. Violations of the Code of Conduct shall result in disciplinary actions, which may include warnings, suspension, or termination of engagement depending on the severity of the offence.

Overall, these Labour policies and procedures establish a comprehensive framework to ensure that all workers under SABER IPF Component are treated fairly, work safely, and operate within a system of accountability and compliance. These measures are intended to create a safe, secure, and supportive working environment for all SABER IPF component workers, while ensuring full compliance with national regulations and international standards on occupational health and safety.

The Code of Conduct shall include provisions on Professional behavior and integrity, respectful workplace interactions, non-discrimination and equal treatment, confidentiality and data protection, prohibition of sexual exploitation and abuse (SEA), sexual harassment (SH), and any form of gender-based violence (GBV), appropriate conduct during field missions and interactions with stakeholders, compliance with organizational policies and applicable laws.

The Code of Conduct shall be communicated clearly during induction, enforced through supervision and disciplinary procedures, and supported by awareness training on SEA/SH and workplace ethics.

CHAPTER SIX

6.0 Worker Grievance Redress Mechanism

A worker grievance redress mechanism (GRM) is essential to ensure that project workers can raise concerns safely and have them resolved promptly and fairly. This section outlines the worker-specific grievance system for SABER IPF TA component, which builds on the SABER IPF TA component GRM and the SABER Program GRM.

The GRM is designed to be simple, transparent, confidential, non-retaliatory, and responsive to the needs of all categories of workers and aligned with World Bank ESS2 requirements.

6.1 Objectives

Provide workers with an accessible, confidential, and timely mechanism for workplace grievances. The objectives of the Worker GRM are to

- Ensure Accessibility and provide multiple, easy-to-use channels (in-person, phone, email, anonymous drop-box, digital forms) through which workers can submit complaints regardless of location or employment category.
- Guarantee Confidentiality and Safety, protect the identity of complainants, especially in sensitive cases (e.g., SEA/SH), and ensure information is handled on a need-to-know basis.
- Enable Timely and Fair Resolution acknowledge, assess, and resolve grievances within defined service standards, with clear communication to the complainant at each stage.
- Prevent Escalation and Workplace Disruption by addressing issues early to avoid conflicts, work stoppages, or reputational risks.

6.2 GRM Structure

The Worker Grievance Redress Mechanism (GRM) under the SABER IPF TA Component will operate through a structured, four-tiered system designed to ensure that grievances are addressed at the most appropriate level, in a timely, efficient, and transparent manner. This tiered approach allows for early resolution of issues at the point of occurrence while providing clear escalation pathways for more complex or sensitive cases. Each level of the GRM has defined roles, responsibilities, and timelines to ensure accountability and consistency in grievance handling across the SABER IPF TA Component.

- Level 1 - Immediate Supervisor / Contract Manager
- Level 2 - Employer Institution
 - FMF PCU
 - PEBEC PIU
 - DMO PIU

- NGF Secretariat
- IVA Firm
- QA Firm
- Level 3 - PCU Worker Grievance Committee
- Level 4 – Federal Ministry of Labour and Employment, World Bank Grievance Redress Service (GRS), and Competent Court of Jurisdiction

6.2.1 Level 1: Immediate Supervisor / Contract Manager

At the first level, the immediate supervisor or contract manager serves as the primary point of contact for most worker grievances. Workers are encouraged to raise their concerns directly with their supervisors, either verbally or in writing, in a manner that is convenient and accessible to them. Upon receiving a complaint, the supervisor is responsible for formally recording the grievance in a standardized register to ensure proper documentation and tracking.

The supervisor shall make reasonable efforts to resolve straightforward issues such as concerns related to working conditions, minor disputes, or clarification of roles and responsibilities within five (5) working days. During this process, the supervisor shall engage with the complainant and any relevant parties to understand the issue, facilitate dialogue, and identify practical solutions. Once a resolution is reached, the supervisor shall communicate the outcome to the complainant and document the actions taken.

In cases where a grievance cannot be resolved at this level, or where the issue is sensitive or complex in nature, the supervisor shall promptly escalate the matter to the next level of the GRM for further review and action.

6.2.2 Level 2: Employer Institutions

At the second level, the HR or Coordinator assumes responsibility for handling grievances that have been escalated from the site level or submitted directly. Upon receiving a complaint, the receiving officer shall conduct a thorough review, which may include fact-finding activities such as interviews with relevant parties, examination of supporting documentation, and assessment of compliance with Labour policies and contractual obligations. The HR/Coordinator shall act as a mediator where appropriate, facilitating dialogue between parties to achieve a fair and mutually acceptable resolution. Efforts shall be made to resolve grievances at this level within ten (10) working days from the date of receipt. All cases shall be properly documented in a GRM Register, including details of the complaint, actions taken, and final outcomes.

In addition, the HR/Coordinator shall prepare periodic summaries of grievances and resolutions, which shall be submitted to the Federal Program Coordination Unit (PCU) for oversight and monitoring purposes. Where grievances are particularly complex, involve significant risks, or remain unresolved after institutions' intervention, they shall be escalated to the Federal PCU level for further action.

6.2.3 Level 3: PCU Worker Grievance Committee

At the third level, the Federal Program Coordination Unit (PCU) shall establish a GRM Committee responsible for handling complex, high-risk, or sensitive grievances. This committee shall typically comprise key personnel such as the:

- National Program Coordinator
- Environmental and Social (E&S) Specialist,
- Program Manager of the PIUs
- Legal or Procurement officers, depending on the nature of the grievance.

The PCU Worker Grievance Committee shall ensure that all cases are handled in accordance with due process, national Labour laws, and World Bank ESS2 requirements. Upon receiving an escalated grievance, the Committee shall coordinate a comprehensive investigation, which may involve gathering additional evidence, consulting relevant stakeholders, and conducting independent assessments where necessary.

Based on the findings, the Committee shall determine appropriate corrective actions, which may include disciplinary measures, contract enforcement actions, or systemic improvements to prevent recurrence. The Committee shall issue a formal decision within fifteen (15) working days from the date of escalation. In cases where investigations require more time due to complexity, interim updates shall be provided to the complainant to maintain transparency and trust.

The PCU also maintains a centralized GRM database to track all grievances across the Program, monitor trends, and ensure consistency in decision-making. Furthermore, the PCU shall be responsible for reporting GRM performance and significant cases to the World Bank, in line with reporting requirements.

6.2.4 Level 4: External Escalation

Where internal resolution is not satisfactory or appropriate, complainants may escalate to National Labour institutions, Federal Ministry of Labour and Employment, World Bank Grievance Redress Service (GRS), and Competent Court of Jurisdiction, the PCU shall inform workers of these options and facilitate access where necessary.

6.3 GRM Principles

The Worker Grievance Redress Mechanism (GRM) under the SABER IPF TA component shall be guided by a set of core principles designed to ensure that all grievances are handled in a fair, transparent, timely, and respectful manner. These principles are essential to building trust among workers, promoting accountability, and ensuring compliance with national Labour laws and World Bank Environmental and Social Standard 2 (ESS2).

The Worker GRM shall be guided by the following core principles:

6.3.1 Confidentiality:

The SABER IPF TA Component's GRM shall ensure strict confidentiality in the handling of all grievances. Personal data and details related to complaints shall be protected at all stages of the

grievance process, and access to such information shall be limited to authorized personnel directly involved in case management. Where necessary, information shall be anonymized to prevent identification of complainants. The mechanism shall also allow for anonymous submissions, which will be reviewed and processed to the extent possible, ensuring that fear of exposure does not prevent workers from raising concerns.

6.3.2 Non-retaliation:

The SABER IPF TA Component adopts a zero-tolerance approach to retaliation. Workers who raise grievances in good faith shall be protected from any form of retaliation, including dismissal, intimidation, harassment, discrimination, or any adverse employment action. Any allegation of retaliation shall be treated as a serious violation of Labour policy and shall be investigated promptly and thoroughly, with appropriate disciplinary action taken where necessary.

6.3.3 Timeliness and Service Standards:

The GRM shall operate within clearly defined timelines to ensure prompt and efficient resolution of grievances. All complaints shall be acknowledged within 48 hours of receipt. Initial assessment and assignment of responsibility shall occur within three (3) working days. Grievances shall be resolved within fifteen (15) working days, except in cases where additional time is required due to complexity; in such instances, the complainant shall be informed of the delay and provided with periodic updates. All resolved cases shall be formally documented and communicated to the complainant to ensure closure and accountability.

6.3.3 Fairness and Impartiality:

All grievances shall be handled in a fair, objective, and impartial manner. Decisions shall be based on evidence gathered through appropriate fact-finding processes, and all parties involved shall be given the opportunity to present their perspectives. The GRM shall ensure that decisions are reasoned, documented, and free from bias or undue influence, thereby maintaining the integrity of the grievance resolution process.

6.3.4 Accessibility and Inclusiveness:

The GRM should be easily accessible to all categories of workers, regardless of their role, location, or status. Multiple channels for submitting grievances shall be provided, including in-person reporting, telephone hotlines, email, suggestion boxes, and digital platforms. The system shall consider language barriers, literacy levels, and cultural considerations to ensure inclusiveness. Additionally, reasonable accommodations should be made to enable people with disabilities to access and use the GRM effectively.

6.3.5 Transparency and Communication:

The procedures, channels, and timelines of the GRM shall be clearly communicated to all workers during induction and through ongoing awareness activities. Information on how to access the GRM shall be visibly displayed in offices and workspaces. Throughout the grievance process, complainants shall be kept informed of the status, progress, and outcome of their cases. This transparency is essential to building confidence in the system and ensuring accountability.

6.3.6 Special Pathway for SEA/SH Cases:

Grievances related to Sexual Exploitation and Abuse (SEA) and Sexual Harassment (SH) shall be handled through a specialized and confidential pathway that prioritizes the safety, dignity, and wellbeing of survivors. Such cases shall be immediately referred to trained focal people and managed using a survivor-centered approach that ensures confidentiality, informed consent, and respect for the wishes of the survivor. Survivors shall not be required to provide proof to access support services. The investigation process shall be clearly separated from service provision to avoid further harm. All SEA/SH incidents shall be reported in accordance with World Bank protocols, ensuring that no personally identifiable information is disclosed.

CHAPTER SEVEN

7.0 Roles and Responsibilities

The effective implementation of this Labour Management Plan (LMP) under the SABER IPF TA Component requires clearly defined roles and responsibilities across all levels of implementation, including the PCU/PIUs and contractor levels. Given the structure of SABER IPF TA component, it is essential to establish a coordinated institutional framework that ensures accountability, effective supervision, and full compliance with national Labour laws and World Bank Environmental and Social Standard 2 (ESS2).

Labour management responsibilities shall be integrated into the overall project governance and supervision structure. This includes embedding Labour compliance monitoring into routine project supervision missions, performance reviews, and reporting systems. All implementing entities shall ensure that Labour-related issues are regularly tracked, documented, and addressed in a timely manner.

At the Federal level, the Program Coordination Unit (PCU), housed within the Federal Ministry of Finance, shall have overall responsibility for the oversight and coordination of Labour management across the SABER IPF TA Component. The PCU shall maintain comprehensive records of all project workers, including direct and contracted personnel, to ensure transparency and accountability. It should monitor contractor compliance with Labour management requirements, including adherence to occupational health and safety (OHS) standards, Labour laws, and contractual obligations. The PCU shall also be responsible for organizing and facilitating capacity-building activities, including training for PCU and PIU as well as contractors on Labour management procedures, OHS, grievance mechanisms, and Codes of Conduct. In addition, the PCU shall consolidate Labour-related reports from PIUs, track key Labour indicators, and prepare periodic reports for submission to the World Bank and other relevant stakeholders.

At the Contractor level, all contractors, consultants, and service providers engaged under the SABER IPF TA component shall bear direct responsibility for the day-to-day management of their workforce. Contractors shall be required to prepare and implement Contractor Labour Management Procedures that are consistent with this LMP and proportional to the scope of their activities. They shall maintain accurate and up-to-date worker records, including records of employment, attendance, payments, and any disciplinary actions. Contractors shall ensure timely reporting of incidents, including accidents, near misses, and grievances, in accordance with established reporting timelines. Furthermore, contractors shall enforce compliance with Codes of Conduct, including provisions related to professional behavior, non-discrimination, and prevention of sexual exploitation and abuse (SEA) and sexual harassment (SH). They shall also ensure that all workers operate under safe and healthy working conditions, with appropriate occupational health and safety measures in place.

CHAPTER EIGHT

8.0 Monitoring and Reporting

This section outlines the framework for monitoring Labour management performance under the SABER IPF TA component project and ensuring continuous improvement throughout implementation. Effective monitoring and reporting are critical to ensuring compliance with national Labour laws, World Bank Environmental and Social Standard 2 (ESS2), and the provisions of this Labour Management Plan (LMP). Monitoring activities shall focus on assessing compliance with Labour policies and procedures, safeguarding worker welfare, preventing occupational and workplace-related incidents, and evaluating the effectiveness of the worker grievance redress mechanism. In addition, monitoring shall support early identification of emerging Labour risks and enable timely corrective actions.

A risk-based approach should be adopted in the monitoring process. This means that the implementing PCU and PIU contractors, or activities with higher Labour exposure such as those involving field operations, ICT installations, or multiple contractors shall receive more frequent supervision and oversight. Conversely, lower-risk activities should be monitored proportionately, ensuring efficient use of resources while maintaining compliance standards.

Monitoring shall be conducted at multiple levels, including contractor-level supervision, and federal-level coordination. The Program Coordination Unit (PCU) shall consolidate monitoring findings and ensure that identified gaps are addressed through corrective action plans and continuous capacity building.

8.1 Monitoring Indicators

To effectively track Labour management performance, SABER IPF TA Component shall utilize a set of key indicators that provide measurable insights into Labour conditions, compliance, and risk management. These indicators shall be regularly collected, analyzed, and reported across all levels of implementation.

The number of workers engaged under the SABER IPF TA Component shall be tracked to provide an overview of workforce size and distribution across federal PIUs, as well as across different categories of workers, including direct and contract workers. This information will support workforce planning and risk assessment.

The number of workers trained on occupational health and safety (OHS), as well as on issues related to sexual exploitation and abuse and sexual harassment (SEA/SH), shall be monitored to assess the effectiveness of capacity-building efforts and awareness programs. This will help ensure that workers are adequately informed about safety procedures, behavioral expectations, and reporting mechanisms.

The number of grievances received and resolved through the Worker Grievance Redress Mechanism (GRM) shall be tracked to evaluate the accessibility, responsiveness, and effectiveness

of the system. This indicator will also help identify recurring issues and inform improvements in Labour management practices.

The number of incidents and accidents, including occupational injuries, near misses, and safety violations, shall be recorded and analyzed to monitor workplace safety and identify trends that require intervention. Attention should be given to serious incidents and their root causes.

Contractor compliance status shall also be assessed regularly, including adherence to Labour laws, contractual obligations, occupational health and safety standards, and Codes of Conduct. This will ensure that all third-party service providers maintain acceptable Labour practices throughout the project lifecycle

8.2 Reporting

A structured reporting system shall be established to ensure timely documentation, communication, and review of Labour management performance across all levels of the SABER IPF TA Component.

At the contractor level, contractors shall prepare and submit quarterly reports detailing workforce statistics, occupational health and safety performance, incidents and accidents, grievances received and resolved, and compliance with Labour management procedures. These reports shall be submitted to the supervising state teams for review and follow-up.

At the federal level, the Program Coordination Unit (PCU) shall prepare Labour management reports. These reports shall provide an overall assessment of Labour performance across the SABER IPF TA Component, including trends, risks, compliance levels, and effectiveness of mitigation measures. The reports shall be submitted to the World Bank and other relevant stakeholders as part of the Program's Environmental and Social reporting requirements.

Overall, this monitoring and reporting framework is designed to ensure transparency, accountability, and continuous improvement in Labour management under the SABER IPF TA Component, while supporting informed decision-making and effective risk management.

CHAPTER NINE

9.0 Budget and Resource Requirements

Effective implementation of the Labour Management Plan (LMP) under the SABER IPF TA Component requires adequate financial, human, and institutional resources to manage labour-related risks, ensure compliance with national labour laws and World Bank Environmental and Social Standard 2 (ESS2), and promote safe and fair working conditions. Labour management costs will be integrated into the overall project budgeting framework, annual work plans, procurement processes, and contractor budgets to ensure sustainability and effective implementation. Key budget allocations will cover occupational health and safety (OHS) training, provision of personal protective equipment (PPE) and safety materials, operation of the Worker Grievance Redress Mechanism (GRM), awareness and training on gender-based violence (GBV), sexual exploitation and abuse (SEA), and sexual harassment (SH), as well as labour compliance monitoring and supervision activities. Contractors and service providers will be required to allocate sufficient resources for labour compliance as part of their contractual obligations. Integrating these costs into the project's financial management systems will ensure that labour management remains a core component of SABER IPF TA implementation, supported by adequate and predictable funding.

CHAPTER TEN

10. Disclosure, Communication and Review

Disclosure

The Labour Management Plan (LMP) shall be disclosed through the Federal Ministry of Environment and the SABER website hosted by PEBEC, in line with national requirements and World Bank ESS10. Copies will also be made available through appropriate government and project channels to ensure accessibility to relevant stakeholders.

Communication

All project workers, contractors, and implementing entities shall be informed of the LMP requirements through inductions, onboarding sessions, and regular project briefings. Communication activities will ensure that workers understand their rights, responsibilities, and available grievance mechanisms.

Review and Updating

The LMP shall be reviewed at least annually, or more frequently where significant changes in project activities, labour requirements, or risks occur.