REPUBLIC OF LEBANON
MINISTRY OF FINANCE

REPUBLIC OF LEBANON

Ministry of Finance (MoF)

Lebanon Fiscal Management Project (P181155)

Updated Occupational Health & Safety (OHS) Plan

BEIRUT

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Abbreviations and Acronyms

AF	Additional Financing
ASYCUDA	Automated System for Customs Data
CERC	Contingent Emergency Response Component
COVID-19	Coronas Virus
DGGDLRC	General Directorate of Land Registry and Cadastre
E&S	Environmental and Social
EHS	Environmental, Health, and Safety
ESCP	Environmental and Social Commitment Plan
ESF	Environmental and Social Framework
ESS	Environmental and Social Standard
GDP	Gross Domestic Product
GM	Grievance Mechanism
ICT	Information and Communication Technologies
IFMIS	Integrated Financial Management Information System
LFF	Lebanon Financing Facility
MoF	Ministry of Finance
OHS	Occupational Health and Safety
PCU	Project Coordination Unit
PPE	Personal Protective Equipment
SDS	Safety Data Sheet
SEA/SH	Sexual Exploitation and Abuse/Sexual Harassment
SIGTAS	Standard Integrated Government Tax Administration System
WB	World Bank

1. Introduction

Lebanon has been affected by a prolonged economic and financial crisis since 2019, compounded by the COVID-19 pandemic, the Port of Beirut explosion in August 2020, and successive episodes of conflict and political instability. The economic contraction deepened again in 2024, when real GDP declined by 7.1 percent, bringing the cumulative contraction in real GDP since 2019 to nearly 40 percent. Economic conditions showed signs of stabilization and modest recovery during 2025, with real GDP expanding by approximately 3.5 percent. Nevertheless, the recovery remains fragile, and the unresolved financial and banking crisis, high public debt, limited access to financing, and continuing institutional constraints continue to affect Lebanon's economic prospects.

The prolonged crisis has also contributed to staff attrition and reduced institutional capacity across the public administration. Currency depreciation and the decline in the real value of public-sector remuneration have affected the ability of public institutions to retain qualified personnel and maintain the human resources required for effective service delivery and implementation of reform programs.

The Lebanon Fiscal Management Project (P181155) aims to mobilize and allocate public resources in an accountable manner to support the crisis response and recovery in Lebanon. The Project was restructured in June 2025 and subsequently received Additional Financing (AF) to support its revised activities and objectives. Following the restructuring, the Project comprises five components: (i) Stabilizing Domestic Revenue Administration; (ii) Restoring Fiscal Controls; (iii) Revitalizing Oversight and Accountability Institutions and Procurement Capacity Building; (iv) Project Management; and (v) Contingent Emergency Response Component (CERC).

As part of the June 2025 restructuring, funds originally allocated for Ministry of Finance (MoF) staff allowances were reallocated to support the Integrated Financial Management Information System (IFMIS) and Integrated Tax Administration System (ITAS), and the Project closing date was extended to 31 December 2028. The Project subsequently received Additional Financing through a US$7.2 million grant from the Lebanon Financing Facility (LFF). The AF supports activities under Component 1, with a focus on stabilizing critical legacy systems, including SIGTAS, the Land Registry and Cadastre systems, and ASYCUDA. Under the AF, the General Directorate of Land Registry and Cadastre (DGGDLRC) was introduced as an additional implementing entity for the relevant activities.

The Project is being implemented under the World Bank Environmental and Social Framework (ESF). In accordance with the Environmental and Social Commitment Plan (ESCP) and Environmental and Social Standard 2 (ESS2) on Labor and Working Conditions, this Occupational Health and Safety (OHS) Plan has been prepared and updated to reflect the June 2025 restructuring, Additional Financing, and revised Project implementation arrangements.

The OHS Plan establishes the occupational health and safety requirements and measures applicable to Project activities that may expose workers to occupational risks. These include, as applicable, installation and upgrading of ICT systems and equipment; installation of servers and network equipment; hardware upgrades and legacy-system stabilization; associated electrical works; minor refurbishment and fitting-out works; transportation and manual handling of equipment; testing and commissioning; and other ancillary physical activities undertaken in connection with Project implementation. The Project does not finance major civil works. This is consistent with the more detailed scope already included later in the OHS Plan.

This OHS Plan establishes the minimum occupational health and safety requirements applicable throughout the Project lifecycle and provides a framework for the systematic identification of hazards, assessment of occupational risks, implementation of preventive and protective measures, monitoring of OHS performance, and continual improvement of workplace health and safety. The Plan applies to Project activities undertaken by or on behalf of the MoF and DGGDLRC, within their respective areas of responsibility, and to contractors, subcontractors, consultants, service providers and other personnel engaged in activities covered by the Project.

The Plan shall be implemented in conjunction with the relevant Project environmental and social management instruments and any activity-specific OHS measures required, as applicable and proportionate to the nature and risks of the activities. All parties engaged in Project activities shall comply with the requirements of this OHS Plan, applicable Lebanese occupational health and safety requirements, relevant provisions of the ESCP and ESS2, and the applicable World Bank Group Environmental, Health and Safety Guidelines.

2. Objective

The purpose of the OHS Plan is to provide safety guidelines and procedures for workers and to clearly define roles and responsibilities for its implementation. This OHS Plan focuses primarily on protecting workers in the workplace from various OHS risks such as accidents and injuries, in addition to maintaining their rights for a safe working environment. The MoF shall commit to ensure having and maintaining sound health, safety and environment practices in place especially during minor civil works, where applicable, relating to the installation and upgrading of ICT equipment, associated electrical works, and minor refurbishment activities.

The OHS Plan further aims to establish a proactive occupational health and safety management approach by ensuring that hazards associated with Project activities are systematically identified, assessed, and controlled before work commences. It also seeks to promote safe work practices, strengthen emergency preparedness and response, ensure compliance with applicable national legislation (in particular the 1946 Labor Code, as amended, and OHS Decrees No. 11802/2004 and No. 11958/2004 — see table below) and the World Bank Environmental and Social Framework (ESF), including the World Bank Group Environmental, Health and Safety (EHS) Guidelines, in particular the General EHS Guidelines and any applicable updates issued by the World Bank Group, and provide clear requirements for contractors and service providers to effectively manage occupational health and safety risks throughout the Project implementation period.

Table 1 - Applicable National OHS Legislation

Law / Decree	Date	Scope / Relevance to OHS Plan
Labor Code (Law of 23 September 1946, as amended)	1946	Establishes the general employer/worker framework underpinning OHS duties, including working-hour and rest provisions (arts. 31, 33, 34, 36) and protections for young workers (art. 23).
Decree No. 11802	2004	General regulations on occupational health and safety in establishments subject to the Labor Code, issued pursuant to ILO conventions. Covers prevention and safety, health, safe use of chemicals, and protection from benzene hazards; requires safety measures and PPE, limits on noise/vibration exposure, and adequate

Law / Decree	Date	Scope / Relevance to OHS Plan
		lighting, ventilation, sanitation, and drinking water.
Decree No. 11958	2004	Safety and protection requirements specific to construction activities.
Decree No. 136	1983	Covers work-related injuries and occupational accidents/emergencies.
Decree No. 8987	2012	Restricts the employment of adolescents/children under 18 in hazardous occupations.

3. Scope

The OHS Plan will be implemented throughout the project as stated in the ESCP. In addition, the risk management policies and procedures and the general safety guidelines in this document apply to all activities carried out in the project and shall be adopted by all the entities working under this Project. It should be noted this OHS Plan may be adjusted during the project execution phase to ensure maximum efficiency.

This OHS Plan applies to all occupational health and safety aspects associated with the implementation of the Project, including activities undertaken by the Ministry of Finance (MoF), the Project Coordination Unit (PCU), consultants, contractors, subcontractors, suppliers, and any other personnel engaged under the Project. Compliance with the requirements of this Plan shall be mandatory for all parties performing work on behalf of the Project.

The requirements of this Plan apply throughout all phases of the Project, including planning, mobilization, implementation, operation, maintenance, and demobilization, where applicable. The Plan specifically covers occupational health and safety risks associated with the installation and upgrading of ICT systems, installation of servers and network equipment, minor refurbishment works, electrical works, transportation and manual handling of equipment, testing and commissioning activities, and any other ancillary activities undertaken under the Project.

Where Project activities are carried out within occupied government buildings, appropriate measures shall be implemented to protect government personnel, visitors, and members of the public from hazards arising from construction, installation, or maintenance activities. Such measures shall include work area segregation, warning signage, controlled access, housekeeping, and coordination with facility management to minimize disruption and maintain a safe working environment.

4. Commitments and Responsibilities

The MoF shall adopt and implement the Occupational Health and Safety Plan (OHS) to include mitigation measures and actions to manage OHS risks and impacts, including fire and life safety measures, and following the World Bank EHS guidelines. The MoF shall commit to support the health, safety, and welfare of the workers including temporary workers, visitors and third parties. The MoF shall continuously support improvements in workplace health and safety by adopting a planned systematic approach to workplace health and safety. It shall commit to:

- Complying with the OHS Plan

- Documenting, implementing and communicating the OHS Plan to all workers
- Proactively pursuing the identification of all hazards and eliminate or, if not possible, manage the risk to as low as reasonably practicable
- Consulting with and promoting active participation of workers in the management of their own and others' health, wellbeing and safety through appropriate OHS instructions or briefings, communication of relevant hazards and safety measures, and opportunities to report unsafe conditions, near misses or OHS concerns to their supervisor and/or the PCU E&S Specialist. Workers may also raise OHS-related concerns through the Project Workers' GM.
- Providing resources to achieve a systematic approach to health, personnel safety and process safety management to ensure continual performance improvement
- Developing a culture where all workers are constantly aware of safety hazards around them and act accordingly at and away from work.
- Providing commitment, direction and leadership to site supervisors, coordinators and workers to empower them to achieve and maintain a safe and healthy work environment
- Maintaining appropriate workplace health and safety records
- Incorporate Contractors responsibility to abide by the OHS Plan and to manage OHS risks and impacts, including fire and life safety measures, and following the World Bank EHS guidelines into the Project tender documents and contract.
- Supervise, monitor and ensure Contractor's implementation of mitigation measures provided in the OHS plan and compliance with the World Bank EHS guidelines throughout Project implementation duration.
- Require contractors and service providers undertaking activities with OHS risks to document and report on OHS performance, incidents, identified hazards and corrective actions, as applicable and proportionate to the nature, duration and risk of the activities undertaken. Relevant OHS information will be incorporated into the Project E&S monitoring and progress reporting.
- Reporting, recording and investigating incidents and injuries

The MoF and Project Coordination Unit (PCU) shall be responsible for the implementation, promotion and effective management of workplace health and safety. The PCU E&S Specialist shall act as the Project OHS Focal Point and shall be responsible for coordinating and monitoring the implementation of this OHS Plan, including follow-up on OHS requirements applicable to contractors and service providers The MoF and PCU shall ensure that occupational health and safety requirements are integrated throughout the Project lifecycle, including procurement, contractor selection, planning, implementation, supervision, monitoring, and Project completion. Appropriate resources, competent personnel, and adequate oversight shall be maintained to ensure effective implementation of this OHS Plan and compliance with applicable legal and contractual requirements. All steps should be taken and implemented to reduce the risk of incidents and maintain a safe working environment.

Implementing the OHS Plan also generates numerous benefits including:

- Reduced risk of accidents, and injuries by identifying and mitigating potential hazards, including through reporting and reviewing near misses, identifying lessons learned, and implementing

appropriate corrective and preventive measures to avoid recurrence and prevent more serious incidents.

- Improved productivity and efficiency due to fewer workers being absent from work due to injury or illness
- Minimized costs associated with accidents and injuries
- Enhanced workers' relations and morale as a safer work environment creates a less stressful work environment
- Sound worker-management relationships enhance the development benefits of a project through treating all workers fairly and providing safe and healthy working conditions.

Prior to the commencement of any physical works, including ICT installation, minor refurbishment works, electrical works, or other site-based activities, the applicable OHS requirements and mitigation measures set out in this OHS Plan shall be incorporated, as relevant and proportionate to the nature and risk of the activities, into the relevant bidding and contractual documents. Contractors and service providers shall implement these requirements during the execution of their activities. Where warranted by the nature or risk of a specific activity, appropriate activity-specific safety procedures or risk assessments shall be prepared prior to commencement of the activity. The PCU E&S Specialist, as the Project OHS Focal Point, shall monitor compliance with the applicable OHS requirements and document relevant implementation in the Project E&S monitoring/progress reports.

Every consultant/contractor shall adopt the OHS Plan and commit to the following:

- Provide and maintain a safe and healthy working environment
- Monitor factors that may affect workers' workplace health, safety and welfare
- Provide safe facilities and equipment, and ensure it is maintained in a safe condition
- Investigate accidents and incidents and implement appropriate corrective actions
- Ensure workers are provided with proper information, instruction, training and supervision to enable them to perform their work in a safe manner
- Identify, assess and control workplace hazards and risks
- Maintain appropriate workplace health and safety records

Each contractor shall designate a competent Occupational Health and Safety (OHS) focal point with adequate knowledge of the applicable OHS requirements and the measures necessary to implement and monitor them during the assigned activities. The OHS focal point shall oversee compliance with the relevant requirements of this OHS Plan and ensure that identified hazards are addressed, workers receive appropriate OHS instructions or briefings, and any incidents, near misses or unsafe conditions are reported and followed up. The level of OHS oversight shall be proportionate to the nature, duration and risks of the activities undertaken.

The responsibilities of the workers are:

- Undertake training as required in safe work practices and understand and comply with the OHS Plan
- Protect their own health and safety, or that of any other person in the workplace
- Promptly report workplace hazards to their leaders

- Report and record workplace near misses, incidents and injuries

All Project workers shall actively participate in maintaining a safe and healthy workplace by promptly reporting unsafe conditions, unsafe acts, near misses, incidents, and occupational health concerns to their immediate supervisor. Workers shall have the right to refuse or stop work where they reasonably believe that an activity presents an imminent risk to their health or safety, or that of others, without fear of retaliation. Work shall only resume after the identified hazards have been adequately controlled and authorization has been provided by the responsible supervisor.

5. Hazard Identification and Risk Management

A hazard can be defined as something that has the potential to cause harm, injury or damage to people or property. Hazard management is a fundamental element of an effective workplace health and safety management system. Identifying, assessing and controlling workplace hazards and risks will eliminate or reduce the likelihood of their causing harm to workers who could become exposed to them.

The risk management process should be as follows:

1. Identify the hazard within the workplace
2. Assess the risk
3. Eliminate or control the risk (using a hierarchy of control[1])
4. Review and evaluate the effectiveness of the controls

OHS risks shall be identified and appropriate preventive and protective measures determined before undertaking activities presenting relevant OHS risks. Where warranted by the nature or risk of a specific activity, an activity-specific risk assessment shall be prepared and communicated to the workers concerned. Risk assessments shall identify the hazards, evaluate the associated risks, establish appropriate control measures in accordance with the hierarchy of controls, assign responsibilities, and communicate the required controls to all affected personnel prior to commencing work.

For this project, occupational health and safety risks may arise during minor associated works related to the installation and upgrading of ICT equipment. These may include the installation of servers and network equipment, associated electrical works, minor refurbishment/fitting-out activities, testing and commissioning, transportation and manual handling of equipment, and the use of hand and power tools. Appropriate preventive and protective measures shall be identified and implemented, proportionate to the nature and risks of the activity, before the relevant work commences.

5.1. Physical Hazards

Physical hazards represent potential for accident or injury or illness due to repetitive exposure to mechanical action or work activity. Single exposure to physical hazards may result in a wide range of injuries, from minor and medical aid only, to disabling, catastrophic, and/or fatal. Multiple exposures over prolonged periods can result in disabling injuries of comparable significance and consequence.

Prevention and control measures associated with physical hazards include:

[1] The WB mitigation hierarchy, stipulate that borrowers must first avoid, then minimize, then mitigate, and finally offset the negative impacts of a project

- **Access**: It is imperative for all workers to ensure they do not run-on work sites and use appropriate paths. All unsafe or inadequate access ways should be reported to the manager or immediate supervisor immediately. All hazards, hazard locations and all unsafe or inadequate access ways should be provided with clear hazard signs within a safe distance from the hazard site/source.
- **Housekeeping**: It is an essential safety requirement for all safe work environments. An untidy work area can cause accidents, inefficiencies, and creates fire and other hazards. Wet floors, spills, and clutter may cause slips, trips and falls. It is important to keep work areas clear of clutter and equipment. All workers are responsible for keeping their workplace and amenities clean and tidy. Food scraps, drink bottles, empty cartons or cans must be placed in the bin. Workers should use bins provided and not leave rubbish on the ground.
- **Manual handling**: It is defined as any work activity that requires human force to lift, lower, carry, push, pull, restrain or hold a load. Workers should identify, assess and control risks involved in manual handling that should take into account the actions and movements for the task, workplace layout, duration, frequency, load characteristics, location and distances to be moved.

Additional physical hazards associated with the Project may include slips, trips and falls, falling objects, the use of portable hand and power tools, repetitive movements, and manual handling activities. Appropriate preventive measures shall include maintaining good housekeeping, securing work areas, ensuring proper inspection and maintenance of tools and equipment, using appropriate personal protective equipment, and providing workers with appropriate training and supervision.

5.2. Electrical Hazards

Workers may be exposed to occupational hazards from contact with live power lines during construction, maintenance, and installation of ICT activities. Prevention and control measures associated with electrical safety and live power lines include:

- Only allowing trained and certified workers to install, maintain, or repair electrical equipment with strict adherence to specific safety and insulation standards.
- Deactivating live power distribution lines before work is performed on, or in close proximity to the lines
- Ensuring that the workers are wearing proper PPE and properly insulated from the energized part with gloves or other approved insulation

Electrical works shall only be performed by competent and authorized personnel in accordance with approved work procedures. Prior to commencing electrical works, electrical systems shall be isolated where practicable, verified as de-energized, and protected against accidental re-energization using appropriate lockout and isolation procedures where applicable. Temporary electrical installations, extension cables, portable electrical equipment, and electrical tools shall be regularly inspected and maintained to ensure their safe condition throughout the Project.

5.3. Chemical Hazards

Chemical hazards refer to the potential for illness or injury resulting from acute or repeated exposure to hazardous substances, including toxic, corrosive, sensitizing, or oxidizing materials. They may also arise from uncontrolled chemical reactions, including the risk of fire or explosion, where incompatible

substances are improperly stored, handled, or mixed. Within the scope of the Project, potential chemical hazards are expected to be limited and may arise from the use of paints, sealants, adhesives, cleaning agents, lubricants, and other chemical products associated with minor refurbishment works, electrical works, and the installation and maintenance of ICT equipment. Appropriate procedures shall be implemented for the safe handling, storage, use, and disposal of such substances in accordance with applicable safety requirements and manufacturers' instructions.

Chemical hazards can most effectively be prevented through a hierarchical control approach and by:

- Chemicals should be handled and used in full compliance with Material Safety Data Sheet (SDS) and the manufacturer instructions. Empty chemicals containers and expired chemicals should be collected and disposed as instructed in the SDS and in compliance with manufacturer instructions.
- Placing hazardous materials in a second containment
- Ensuring that the workers are wearing proper PPE (safety glasses and gloves)

All hazardous substances shall be appropriately labelled, stored, handled, and disposed of in accordance with applicable legal requirements and the manufacturer's recommendations. Safety Data Sheets (SDS) shall be readily available at locations where hazardous materials are used or stored, and workers handling such substances shall receive appropriate training regarding their hazards, required personal protective equipment, spill response measures, and safe handling procedures.

5.4. Environmental Hazard

Workers exposed to high noise levels for long periods could get irreversible damage in their hearing function. Also, poor air quality due to the release of contaminants into the work place can result in possible respiratory irritation, discomfort, or illness to workers. Fires and or explosions resulting from ignition of flammable materials or gases can lead to loss of property as well as possible injury or fatalities to project workers. The civil works envisaged under this Project are minor, and limited in space and time, therefore the environmental risks on workers remain low. Prevention and control measures associated with environmental hazards include:

- **Noise limits**: The duration of noise exposure should be limited and should be in compliance with national environmental standards set by the Ministry of Environment (Decision 1/52 dated 1996 which is 90 dB for a duration of less than 8 hours). The use of hearing protection should be enforced actively. ·
- **Air quality**: Given the limited nature and duration of the Project's physical activities, dust and other air-quality impacts are expected to be limited. Where such hazards arise, appropriate measures shall be applied proportionate to the nature and risks of the activity, including maintaining adequate ventilation, limiting exposure and providing appropriate PPE where necessary.
- **Fire and Explosions**: shall be managed in accordance with Section 6.6

All Project activities are undertaken within occupied government facilities, including Ministry of Finance (MoF) facilities and other facilities where Project-financed equipment is installed or upgraded. Accordingly, appropriate measures shall be implemented to protect building occupants, visitors, and the surrounding public from work-related hazards. Such measures shall include the installation of warning

signs, physical barriers, controlled access to work areas, safe routing of pedestrian movement, effective housekeeping, proper storage of materials, and coordination with facility management to minimize disruption and maintain a safe environment throughout the execution of the works.

6. General Safety Guidelines for Workers

Project activities shall be undertaken using safe work practices appropriate to the nature and risks of the activity. Required preventive and protective measures, including appropriate instructions, supervision and PPE where necessary, shall be in place before activities presenting OHS risks commence.

6.1. Drugs and Alcohol Consumption

To ensure the ongoing safety of all our workers, the consumption of alcohol or recreational drugs are not permitted in the workplace at any time. All workers reporting to work must be free of alcohol and drugs. Measures to identify whether alcohol or drugs are being taken will include:

- Employee experiencing poor coordination, poor concentration and/or visual disturbance
- Near miss incidents
- Violence
- Habitual lateness or absences; - Neglect of personal grooming

Appropriate means will be taken to remove the individual from the workplace and ensure actions are not repeated.

6.2. Smoking

The MoF, other implementing partners and all the Consultants/contractors shall commit to protecting the health and safety of all its workers and others who may be affected by environmental tobacco smoke at work by creating a smoke-free workplace. Smoking shall be prohibited in the workplace and is only permitted in designated areas.

6.3. Clothing and Personal Protective Equipment (PPE)

If any activity within the project requires the use of PPE, the PPE shall be appropriate to the nature of the task and the identified hazards. Contractors and service providers shall ensure that appropriate PPE is provided to their workers where required by the nature and risks of the activity. PPE shall be properly fitted, maintained and replaced when damaged or no longer effective. The provision of PPE shall not replace higher-level preventive and protective measures, in accordance with the hierarchy of controls.

The Selection of PPE should be based on the hazards associated with the relevant activity. **Table 2**. provides indicative examples of PPE that may be used, as applicable.

Table 2: Indicative Personal Protective Equipment According to Hazard[2]

Objective	Workplace Hazards	Suggested PPE
Eye and face protection	Flying particles, molten metal, liquid chemicals, gases or vapors, light radiation	Safety Glasses with side-shields, protective shades, etc.
Head protection	Falling objects, inadequate height clearance, and overhead power cords.	Plastic Helmets with top and side impact protection.
Hearing protection	Noise	Hearing protectors (ear plugs or earmuffs)
Foot protection	Falling or rolling objects, pointed objects. Corrosive or hot liquids.	Safety shoes and boots for protection against moving & falling objects, liquids and chemicals.
Hand protection	Hazardous materials, cuts or lacerations, vibrations, extreme temperatures.	Gloves made of rubber or synthetic materials (Neoprene), leather, steel, insulating materials, etc.
Respiratory protection	Dust, fog, fumes, mist, gases, smoke, vapor.	Facemasks with appropriate filters for dust removal and air purification (chemicals, mist, vapors and gases). Single or multi-gas personal monitors, if available.

Where Project activities are undertaken within occupied public buildings, including during normal working hours, appropriate measures shall be taken to protect employees, visitors and other building users from OHS risks associated with the activities. Active work areas shall, as appropriate, be clearly demarcated and access restricted to authorized personnel. Warning signs shall be placed near the activity area to prevent inadvertent access by employees and visitors. Where access to an active work area is necessary, visitors shall be informed of the applicable safety requirements and provided with appropriate PPE where required by the nature and risks of the activity. Where normal access or circulation routes are temporarily affected, clear signs shall indicate a safe alternative route.

[2] Adapted from: https://documents1.worldbank.org/curated/en/157871484635724258/pdf/112110-WP-Final- General-EHS-Guidelines.pdf

6.4. First Aid

First-aid arrangements shall be appropriate to the nature and scale of the Project activities and the associated OHS risks. Before commencing the relevant activities, the contractor or service provider shall confirm that adequate first-aid arrangements are available and readily accessible. Where activities are undertaken within occupied government facilities, existing first-aid arrangements and trained first-aid personnel may be relied upon, where available and adequate. The names and contact details of the available trained first-aid personnel shall be communicated to Project workers before commencing the relevant activities and shall be readily accessible during the activities.

An adequately stocked first-aid box shall be readily accessible during Project activities. Workers shall be informed of the location of the first-aid box, the available first-aid arrangements and the relevant emergency contacts. First-aid supplies shall be checked periodically and replenished or replaced as necessary. Where existing facility arrangements are not adequate for the nature or risks of the activities, the contractor or service provider shall provide appropriate additional first-aid arrangements.

6.5. Incident reporting

All reported occupational accidents, occupational diseases, dangerous occurrences, and incidents together with near misses (when a serious accident could have occurred had it not been for intervention) should be investigated with the assistance of a person knowledgeable/competent in occupational safety.

The investigation should at least:

- o Establish what happened
- o Determine the cause of what happened
- o Identify measures necessary to prevent a recurrence

All workplace related accidents where an employee, contractor or visitor is injured must be reported immediately to the relevant manager and an accident/incident report form must be completed within 24 hours of the accident. The Incident Report Form (presented in Annex A) should be submitted to the PCU at the MoF. The PCU shall report any incident or accident to the World Bank within 48 hours after becoming aware of its occurrence. A report shall be provided within 10 days of the initial notification to the World Bank, as requested, and a closure report shall be submitted within 30 days or within another timeframe agreed with the World Bank, in accordance with the ESCP. These notification and reporting requirements shall apply throughout Project implementation.

All incidents, near misses, dangerous occurrences, occupational illnesses, and unsafe conditions shall be reported promptly and investigated to identify immediate, underlying, and root causes. Appropriate corrective and preventive actions shall be implemented, monitored, and documented to prevent recurrence. Lessons learned from incident investigations shall be communicated to relevant workers and incorporated into future planning, risk assessments, and toolbox talks, as appropriate.

Workers may also submit occupational health and safety concerns, unsafe working conditions, labor-related grievances, or complaints regarding the implementation of this Occupational Health and Safety (OHS) Plan through the Project Grievance Mechanism (GM), in accordance with the procedures established in the Project GM, which is publicly available on the Ministry of Finance website at: https://www.finance.gov.lb/en-us/Finance/FiscalManagementProject/Pages/default.aspx. The GM complements, but does not replace, the mandatory incident reporting and notification procedures

described in this section. Immediate reporting of occupational accidents, dangerous occurrences, and incidents shall remain mandatory.

6.6. Fire Emergency Procedure

Basic fire safety precautions shall be applied during Project activities. Prior to equipment installation, associated electrical works, cabling or minor refurbishment/fitting-out activities, the contractor or service provider shall identify the nearest accessible emergency exit and evacuation route and ensure that workers are informed accordingly. Work areas, corridors and evacuation routes shall be kept unobstructed, and Project activities shall not block or interfere with existing fire-fighting equipment.

In the event of a fire, workers shall stop work, alert persons in the immediate area and evacuate the affected area through the nearest safe exit. Emergency services shall be contacted where required. Workers shall not attempt to extinguish a fire unless it is safe to do so and they are familiar with the use of the available fire-fighting equipment.

The operation and maintenance of the existing fire-protection systems and equipment at the premises where Project activities are undertaken remain the responsibility of the Ministry of Finance (MoF) or the General Directorate of Land Registry and Cadastre (DGGDLRC), as applicable. The contractor or service provider shall be responsible for managing fire risks arising from its own activities and shall take appropriate preventive measures, including safe use of electrical equipment and tools, proper management of combustible materials, and maintaining unobstructed access to existing fire-fighting equipment and evacuation routes.

Before commencing activities presenting a fire risk, the contractor or service provider shall verify that appropriate fire-fighting equipment is accessible in the vicinity of the work area and that workers are aware of the applicable emergency and evacuation arrangements. Any visible fire-safety deficiency that could directly affect the safe execution of Project activities shall be reported to the PCU E&S Specialist and brought to the attention of the relevant MoF or DGGDLRC personnel. Where such a deficiency presents an immediate risk to Project workers, the affected activity shall not proceed until appropriate precautions are in place.

Any fire-related incident occurring in connection with Project activities shall be reported and managed in accordance with the incident reporting requirements set out in Section 6.5.

6.7. Emergency Contact Details

The below **Table 3** is to be completed, shared with all the workers and also displayed in the workplace.

Table 3: Emergency contact details

Emergency Contact Numbers	
Ambulance	140
Police	112
Civil Defense	125
Internal Information	
PCU contact person for Emergencies	Georges Khoury
Contact Details	georgeskh@finance.gov.lb +9613989475

Emergency contact information shall be reviewed periodically and updated whenever there are changes to responsible personnel, emergency service contact numbers, Project locations, or organizational arrangements to ensure the information remains accurate and readily available to all Project personnel.

7. Training

The PCU at MoF shall share the OHS Plan in an accessible manner with relevant Project workers and service providers, as applicable to their activities.

Workers involved in activities presenting OHS risks, including equipment installation, associated electrical works, cabling, manual handling or minor refurbishment/fitting-out activities, shall receive appropriate OHS instructions or briefing before undertaking the relevant activities. Such instructions or briefings shall be proportionate to the nature and risks of the work and shall cover, as applicable, relevant hazards and preventive measures, emergency arrangements, incident and hazard reporting, and the appropriate use of PPE. The provision of such instructions or briefings shall be documented, as applicable, through appropriate records, such as attendance sheets or briefing/training records.

Workers shall also be informed of the Project Grievance Mechanism (GM) and their right to report unsafe working conditions, labor-related concerns and grievances without retaliation, including through the dedicated Project GM channels.

Contractors and service providers shall be responsible for ensuring that their workers receive the OHS information, instructions or briefings necessary for the activities assigned to them and have the required competency to perform such activities safely. Where specialized or higher-risk activities are undertaken, including electrical works, appropriate task-specific instruction or training shall be provided.

The PCU E&S Specialist shall monitor the application of these requirements, proportionate to the nature and risks of the Project activities.

8. Monitoring

OHS Plan shall be undertaken and monitored by the PCU E&S Specialist, with the support of contractors and service providers, as applicable.

OHS monitoring shall be proportionate to the nature, scale and risks of the Project activities. For activities involving equipment installation, associated electrical works, cabling or minor refurbishment/fitting-out, monitoring shall focus, as applicable, on safe work practices, use of appropriate PPE, identification of unsafe conditions, incidents and near misses, and implementation of any required corrective actions.

Contractors and service providers shall be responsible for monitoring the OHS performance of their workers during their activities and for promptly addressing any identified unsafe condition or practice. The PCU E&S Specialist shall follow up on relevant OHS issues as part of Project E&S monitoring.

Relevant OHS implementation information, including any significant incidents, identified OHS issues and corrective actions taken, shall be included in the regular E&S Progress Reports submitted to the World Bank, as applicable.

9. Summary of OHS Plan

A summary of the OHS Plan is presented in the **Table 4** below.

Table 4: Action Plan for Prevention/Minimization of Potential Labor Hazards

Measure	Responsible Party	Timeline
General Workplace Safety		
Keep work areas, access routes and circulation areas tidy and free from equipment, cables, packaging and other obstructions that could create slip, trip or access hazards.	Contractor/Service Provider	During applicable activities
Identify manual-handling risks and use appropriate handling techniques or assistance when moving ICT equipment, servers or other heavy/bulky items.	Contractor/Service Provider	During applicable activities
Electrical Safety		
Ensure that electrical works are undertaken only by workers with the appropriate skills and experience for the assigned task.	Contractor/Service Provider	During applicable activities
De-energize electrical equipment or circuits before electrical work is undertaken, where practicable, and apply appropriate precautions where work near energized equipment cannot be avoided.	Contractor/Service Provider	During applicable activities
Provide and use appropriate PPE and insulated tools/equipment where required by the nature of the electrical work.	Contractor/Service Provider	During applicable activities
Personal Protective Equipment (PPE)		
Provide and use PPE appropriate to the nature and risks of the activity, where required.	Contractor/Service Provider	During applicable activities
Fire and Emergency Safety		
Ensure that Project activities do not obstruct emergency exits, evacuation routes or access to existing fire-fighting equipment, and inform workers of the nearest safe exit before commencing relevant activities.	Contractor/Service Provider	Before and during applicable activities
Report any visible fire-safety deficiency that could directly affect Project workers and bring it to the attention of the relevant facility management. Where an immediate risk exists, the affected activity shall not proceed until appropriate precautions are in place.	Contractor/Service Provider; PCU E&S Specialist for follow-up, as applicable	As required
Ensure workers have access to appropriate first-aid and emergency contact arrangements during Project activities, as applicable.	Contractor/Service Provider	During applicable activities
Protection of Building Occupants and the Public		

Measure	Responsible Party	Timeline
Demarcate or restrict access to work areas, as appropriate, and ensure that equipment, tools and cables do not create hazards for employees, visitors or other building occupants.	Contractor/Service Provider	During applicable activities
OHS Information and Safe Work Practices		
Identify relevant OHS risks and appropriate precautions before undertaking activities presenting OHS risks.	Contractor/Service Provider	Before applicable activities
Provide workers undertaking activities presenting OHS risks with appropriate OHS instructions or briefing proportionate to the nature and risks of their assigned work.	Contractor/Service Provider	Before applicable activities
Ensure appropriate supervision of OHS requirements during activities presenting OHS risks.	Contractor/Service Provider	During applicable activities
Grievance Mechanism		
Inform Project workers of the Workers' GM and their right to report unsafe working conditions, labor-related concerns and grievances without retaliation, including the confidential procedures for SEA/SH-related grievances.	Contractor/Service Provider; PCU E&S Specialist	During Project implementation
Incident and Near-Miss Reporting		
Promptly report work-related incidents, accidents, near misses and significant unsafe conditions through the applicable Project reporting arrangements.	Contractor/Service Provider	As required
Document Project-related incidents and accidents and implement appropriate corrective actions, in accordance with the OHS Plan and ESCP requirements.	Contractor/Service Provider; PCU E&S Specialist	As required
OHS Monitoring		
Monitor relevant OHS conditions and safe work practices during Project activities and address identified deficiencies or unsafe practices.	Contractor/Service Provider; PCU E&S Specialist for monitoring/follow-up, as applicable	During applicable activities

Annex A

Details of incident (e.g. to a worker or visitor) and treatment			
Date of incident			
Time of incident			
Nature of incident	☐Near miss	☐ First aid	☐ Medical treatment/doctor
Name of injured person			
Address			
Occupation			
Date of birth			
Telephone			
Employer			
Activity in which the person was engaged at the time of injury			
Exact site location where injury occurred			
Nature of injury–e.g. fracture, burn, sprain, foreign body in eye etc.			
Body location of injury			
Treatment given onsite and Name of Treating Person			
Referral for further treatment? ☐ **Yes** ☐ **No**	Name of doctor or hospital	Medical certificate received? ☐ **Yes** ☐ **No**	
Injury management required? ☐ **Yes** ☐ **No**	Return date		
Witness to incident (Include all witnesses)			
Witness name and contact			

Details of incident	
Date of incident	
Time of incident	
Details of damage to equipment or property	
Name of person who received the report	
Description of incident	
Supporting documents attached, as applicable (e.g., medical report/certificate, photographs, witness statements or other relevant incident-related documentation): ☐ **Yes** ☐ **No** **Specify:** _____	