



Annual Report

2024

National Institute of Occupational Safety & Health

Annual Report - 2024

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National Institute of Occupational Safety and Health

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Colombo 05, Sri Lanka
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Chairman's Report

The National Institute of Occupational Safety and Health (NIOSH) was established as an affiliated institution to the Ministry of Labour by the National Institute of Occupational Safety and Health Act, No. 38 of 2009. The institute, which was initially funded by the government, is currently operating as a self-financing institute with a limited staff, working with the expectation of providing an international standard of occupational safety and health service.

The institute conducts conferences, public awareness campaigns, and training programmes on occupational safety and health. It also runs certificate courses, diploma courses, and higher diploma courses required to create trained officers in occupational safety and health. The Institute also plays a key role in ensuring safer working environments through field audits, environmental measurements—including assessments of light, noise, and dust—and basic medical examinations to evaluate employees' health status.

Recognizing the importance of establishing a strong safety culture nationwide, NIOSH has taken steps to focus its future initiatives primarily on the Small and Medium Enterprise (SME) sector—a segment that has historically received limited attention—and on vocational training students, who represent the country's future workforce. Accordingly, activities such as conducting awareness programmes on occupational safety, carrying out field inspections on environmental conditions, obtaining expert assistance for curriculum development of the courses, and initiating the process to fill long-standing vacancies have been planned.

Furthermore, steps have been initiated to amend the NIOSH Act, No. 38 of 2009, in order to rectify its identified shortcomings and align it with current needs. These necessary amendments will allow industry experts to be involved with the institute, enabling us to continuously work towards focusing significant attention on occupational safety and health within both the industrial sector and among the general public.

R.P.A. Wimalaweera
Chairman

Board of Directors of National Institute of Occupational Safety and Health

By Act		
Name	Position	Post held in the Board
Mr. R.P.A.Wimalaweera	Secretary, Ministry of Labour & Labour Relations	Chairman
Dr. (Mrs.) N.C. Amarasinghe	Director General, National Institute of Occupational Safety & Health	Board Member
Mr. Prabhath Chandrakeerthi	Commissioner General of Labour-Department of Labour	Board Member
Mr. K.A.B. Kuruppu	Chief Accountant – ministry of Industries	Board Member
Dr. (Mrs.) Inoka Suraweera	Community Medical Consultant, Ministry of Health	Board Member
By Minister		
Mr. L.T.S. Karunaratne	Deputy Director, National Planning Department	Board Member
Mr. K.M.U.B. Kulasekara	Chief Factory Inspecting Engineer-Industrial Safety Division	Board Member
Mrs. Surani Amarasinghe	Director, Human Resources Division, Ansel Lanka Limited	Board Member
Mr. Nimal Gamage	Director, Fonterra Limited	Board Member
Mr. Deepa Velayutham	Assistant Secretary, South Asian Region Trade Association	Board Member
Mr. H.M.K.B. Dayaratne	Chairman, Jathika Sevaka Sangamaya	Board Member
Dr. Timothy Wickremasekara	Nutrition Consultant, Teaching Hospital, Kalubowila	Board Member
Dr. Sai Neranjan	Medical Officer	Board Member
Mr. Gayan Fernando	Chief Occupational Safety Manager, Hayleys Limited	Board Member

Professional Profile R.P.A. Wimalaweera

Secretary – Ministry of Labour and Foreign Employment, Sri Lanka

Mr. R.P.A. Wimalaweera is a Special Grade Officer of the Sri Lanka Administrative Service with over 25 years of distinguished service in the public sector. He currently serves as the Secretary to the Ministry of Labour and Foreign Employment, and has previously held senior leadership roles including Additional Secretary at the Ministries of Economic Policies and Plan Implementation, Industries, and Youth & Sports, as well as Commissioner General of Labour at the Department of Labour.

He possesses extensive experience in labour administration, policy formulation, and industrial relations, with a proven record of ensuring effective enforcement of labour laws, promoting industrial harmony, and strengthening Sri Lanka’s international labour commitments under the ILO and EU-GSP+ frameworks.

Mr. Wimalaweera holds a Master’s Degree in Human Resource Planning and Development from Guru Gobind Singh Indraprastha University, India, a Master’s in Economics from the University of Colombo, and a Special Degree in Economics (Second Class Upper Division) from the University of Kelaniya.

He has represented Sri Lanka at numerous international forums and conferences organized by the ILO, World Bank, and ADB, contributing as both panelist and resource person. His leadership in developing the National Policy on the Elimination of Child Labour (2017) and in formulating the One Employment Law initiative has been widely recognized.

A dedicated public servant and policy expert, Mr. Wimalaweera is also an accomplished lecturer and researcher, with several publications including the study “COVID-19 and Beyond – The Impact on the Labour Market of Sri Lanka” (2020).

Professional Profile Dr. Nirmalie Champika Amarasinghe

Dr. Nirmalie Champika Amarasinghe

MD, M. Med (Occ. Med), D. Occ. S&H, MSc. Comm. Med, MD Comm. Med

Director General / Consultant Occupational Physician

National Institute of Occupational Safety & Health (NIOSH), Sri Lanka

Dr. NirmalieChampikaAmarasinghe is a highly accomplished medical professional and an eminent leader in the field of Occupational Safety and Health (OSH) in Sri Lanka. With over three decades of experience in medicine, occupational health, and public health management, she has made significant contributions to promoting workplace safety, employee well-being, and national OSH policy development.

As the **Director General of NIOSH**, Dr. Amarasinghe has successfully transformed the institution into a **financially stable, self-financing government organization**, recognized nationally and internationally for its excellence in OSH training and research. She was instrumental in initiating the development of the **National Safety and Health Policy (2014)**, designing and accrediting national training curricula such as the **National Diploma and Certificate Courses in Occupational Safety & Health**, and establishing the **National Safety and Health Excellence Awards**.

Her academic background is equally distinguished, holding multiple postgraduate qualifications from leading institutions including the **National University of Singapore**, the **University of Turin, Italy**, and the **University of Colombo, Sri Lanka**. She has also represented Sri Lanka in numerous international forums organized by the **ILO**, **WHO**, and **NIOSH Malaysia**, and has been recognized with prestigious fellowships such as the **Presidential Scholarship Award (2004)** and **Japan Industrial Corporation Agency Fellowship (2001)**.

A prolific researcher and visiting lecturer, Dr. Amarasinghe has published extensively in international journals and served as a guest speaker at global OSH conferences. Her research focuses on occupational hazards, musculoskeletal disorders, and the health status of industrial and plantation workers in Sri Lanka.

Through her visionary leadership, academic excellence, and commitment to public service, Dr. NirmalieChampikaAmarasinghe continues to elevate occupational health standards and promote a culture of safety and well-being in workplaces across Sri Lanka and beyond.

Professional Profile - Mr. Prabath Chandrakeerthi

Mr. Prabath Chandrakeerthi is a senior Sri Lankan civil servant with extensive experience in environmental management, plantation & community infrastructure, and public-sector leadership. As of 2023, he held the role of Secretary at the Ministry of Environment, Sri Lanka. In his role, he has:

- Led major environmental policy initiatives, including the signing of project documents for biodiversity and sustainable land-management programmes. [Ministry of Environment](#)
- Held leadership positions in other key ministries including the Ministry of Plantation Industries and/or the ministry responsible for plantation & community infrastructure. plantation.gov.lk
- Engaged with international frameworks and organizations in relation to environment and sustainability.

Mr. Chandrakeerthi has a strong track record of public-administration in sectors that intersect environment, plantations, and community development. This includes oversight of policy, regulatory frameworks, stakeholder consultation, and implementation of programmes aimed at sustainable land-use and plantation community welfare.

His leadership style emphasises collaboration with multiple stakeholders (government bodies, civil society, international donors) and prioritises sustainable development outcomes.

Key Strengths & Competencies

- Strategic policy-formulation in environment, biodiversity, land-use & plantation sectors
- Programme leadership & project negotiation, especially in public-sector and donor-funded initiatives
- Stakeholder management across government, industry, international agencies & community levels
- Oversight of regulatory frameworks and institutional strengthening in key sectors
- Commitment to sustainable development, environmental stewardship and community welfare

Recent Highlights (as of 2023)

- As Secretary of the Ministry of Environment, he signed the Project Document for “Partnership and Innovative Financing to Mainstream Biodiversity and Sustainable Land Management in Wet Zone of Sri Lanka” funded by the Global Environment Facility (GEF) in April 2024 (announcement made in late 2023) by his ministry. [Ministry of Environment](#)
- Served as Secretary to the Ministry of Plantation & Community Infrastructure (or Plantation Industries) – referenced on the official ministry listing. plantation.gov.lk+1
- Engaged publicly via social media (e.g., X/Twitter) emphasising Sri Lanka’s commitment to climate pledges and environment-policy implementation. [X \(formerly Twitter\)](#)

Professional Profile – K.A. Bandula Kuruppu

Mr. K.A. Bandula Kuruppu is an accomplished **Senior Accountant** in the **Sri Lanka Accountants’ Service (SLAcs)** with over **25 years of progressive experience** in government financial management, auditing, and procurement administration. He has served in key finance leadership roles across multiple national institutions, demonstrating a consistent record of fiscal discipline, policy compliance, and strategic contribution to public sector financial governance.

He began his professional career in the **Auditor General’s Department** as an **Audit Examiner**, where he gained a strong foundation in auditing, public finance management, and accountability mechanisms. Since joining the **Sri Lanka Accountants’ Service in 2005**, Mr. Kuruppu has held several senior positions, including **Deputy Director (Finance)** at the **Sri Lanka Army Headquarters**, **Accountant** at the **Ministry of Law and Order**, and **Chief Accountant (Procurement)** at the **Ministry of Industries**.

Throughout his service, he has played a key role in managing **large-scale procurement operations**, including coordination of **Cabinet Appointed Tender Committees (CATC)**, **Domestic Textile Allocation Committees (DTAC)**, and **Procurement Committees for the Three Armed Forces**. His expertise extends to the preparation and supervision of **annual budget allocations**, **appropriation accounts**, and **financial performance reporting** for high-value government institutions.

Mr. Kuruppu holds a **Bachelor of Commerce (Special) Degree** from the **University of Kelaniya** and a **Master’s Degree in Financial Economics** from the **University of Colombo**. He is also a member of the **Association of Public Accountants of Sri Lanka (APFA)** and has completed the **Intermediate Level of the Chartered Institute of Sri Lanka**. Additionally, he holds a **Diploma in Public Procurement and Contract Administration (DIPPCA)**, strengthening his credentials in financial governance and procurement management.

A committed public servant with strong analytical, administrative, and leadership abilities, Mr. Kuruppu continues to contribute to the effective and transparent management of public funds, upholding accountability and integrity in government financial operations.

Professional Profile – Dr. Inoka Kamalinie Suraweera

Dr. **InokaKamalinieSuraweera** is a highly accomplished **Consultant Community Physician** with over two decades of experience in **environmental and occupational health, public health policy development, research, and teaching**. She currently serves as the **National Programme Manager for Occupational and Environmental Health** at the **Ministry of Health, Sri Lanka**, where she provides strategic leadership in national initiatives related to climate change and health, chemical safety, and occupational disease prevention.

Board-certified in **Community Medicine** by the Postgraduate Institute of Medicine, University of Colombo, Dr. Suraweera has played a pivotal role in shaping Sri Lanka’s public health responses to environmental and occupational challenges. Her expertise extends to **climate change adaptation in health, hazardous waste management, chemical accident prevention, and occupational health policy formulation**. She has served on multiple national expert committees, including those developing Sri Lanka’s **National Adaptation Plan for Climate Change, Occupational Safety and Health Policy, and Basel, Rotterdam, and Stockholm Convention** frameworks.

An experienced academic and mentor, Dr. Suraweera lectures and supervises postgraduate research at several leading universities, including the **University of Colombo** and **University of Kelaniya**. She has authored numerous **peer-reviewed publications and conference papers** on occupational stress, small-scale industry health issues, and children’s environmental health, and has represented Sri Lanka at regional and international scientific forums.

With postgraduate training and postdoctoral research at **Monash University, Australia**, Dr. Suraweera brings a strong global perspective to her work. Her research and policy contributions continue to advance the field of environmental and occupational health in Sri Lanka and across the South Asian region.

Professional Profile – Ms. LiyanageThakshila Surangani Karunaratne

Ms. **LiyanageThakshila Surangani Karunaratne** is an accomplished **development planning and finance professional** with over **15 years of experience** in the **Ministry of Finance, Sri Lanka**, specializing in **national planning, public investment management, and external resource mobilization**. She currently serves as a **Deputy Director** at the **Department of National Planning**, contributing to national and sectoral policy formulation, project appraisal, and preparation of the Medium-Term Investment Framework and Public Investment Programme for the Transport and Aviation sectors.

Throughout her career, Ms. Karunaratne has held key positions in the **Department of External Resources**, where she successfully led **mobilization, negotiation, and coordination of development assistance** from major bilateral and multilateral partners including **China, the Asian Infrastructure Investment Bank (AIIB), the Asian Development Bank (ADB), and the United Nations agencies**. Her experience also includes project monitoring, procurement oversight, and strategic coordination of infrastructure and development initiatives at both national and international levels.

Ms. Karunaratne holds a **Master’s Degree in Regional Development and Planning** from the **University of Colombo**, a **Diploma in Planning and Development** from the **Sri Lanka Institute of Development Administration**, and a **BSc. in Physical Science** from the **University of Ruhuna**. Her academic and professional background reflects a strong commitment to evidence-based policy planning, sustainable development, and effective resource management within the public sector.

Professional Profile Mrs. Surani Amarasinghe

A dynamic and results-driven **Human Resources Leader** with over **25 years of international experience** across diverse industries including manufacturing, FMCG, banking, and hospitality. Currently serving as **Director – Human Resources, Sri Lanka at Ansell Limited**, Surani provides strategic HR leadership for multiple entities while partnering with global leadership teams to drive organizational effectiveness, talent development, and business transformation.

Throughout her career, she has held key HR leadership positions at globally recognized organizations such as **Lion Brewery (Ceylon) PLC, Hayleys PLC, British American Tobacco, and Standard Chartered Bank (Singapore)**. Her extensive exposure to **multi-country operations** — spanning Asia and the UK — has honed her ability to lead large-scale change, build leadership pipelines, and manage complex industrial relations environments.

Recognized for her strategic mindset, strong interpersonal skills, and pragmatic leadership approach, Surani has successfully aligned people strategies with business objectives, improved organizational agility, and built high-performing teams. Her broad expertise covers **strategic HR management, organizational design, talent acquisition and retention, leadership development, industrial relations, and cultural transformation**.

With an **MBA from the American City University, USA**, and a **Diploma in Hotel Management from Hotel Consult Cesar Ritz, Switzerland**, Surani combines business acumen with a people-centered leadership philosophy — empowering teams to achieve excellence while fostering sustainable organizational growth.

Professional Profile – H.M.K.B. Dayarathne

A results-driven and detail-oriented **IT professional** with over **17 years of progressive experience** in the **banking and information technology sector**, specializing in **data center operations, enterprise systems administration, and disaster recovery management**.

Currently serving as a **Manager – IT, Data Center Operations** at the **Bank of Ceylon**, Mr. Dayarathne has demonstrated proven expertise in managing complex IT infrastructures, ensuring zero downtime, and implementing business continuity solutions for mission-critical systems. His strong technical acumen spans **IBM Power Systems, Oracle Exadata databases, VMware virtualization, and enterprise backup and recovery solutions**.

Recognized for his **strategic leadership and operational excellence**, he has effectively led multidisciplinary IT teams, supervised vendor performance, and driven continuous service improvements to meet stringent performance and compliance standards. His ability to integrate technology solutions with organizational goals has consistently enhanced operational efficiency and service reliability across 600+ branches.

In addition to his technical proficiency, Mr. Dayarathne holds a **Master’s Degree in Business Administration** from the **London Metropolitan University**, alongside multiple professional certifications in **Oracle Database Administration, VMware vSphere Management, and Strategic Management & Leadership**. He is also a **Professional Member** of both the **British Computer Society (MBCS)** and the **Computer Society of Sri Lanka (MCS)**.

Beyond his professional career, he has shown commendable **leadership in community service**, serving as **President of the Jathika Sevaka Sangamaya (JSS) Trade Union** of the Bank of Ceylon and **President of the Lions Club of Gampaha City**, underlining his commitment to social responsibility and leadership excellence

Professional Profile Dr. Thimathi Dhananjaya Wickramasekara

Dr. Thimathi Dhananjaya Wickramasekara is a board-certified **Consultant Nutrition Physician** with extensive clinical and academic experience in **clinical nutrition, metabolic care, and patient management**. With over 15 years of service in the Sri Lankan health sector and advanced fellowship training in the United Kingdom, he has developed a strong foundation in evidence-based nutrition practices, multidisciplinary care, and leadership in medical nutrition education.

As the **Founder President of the College of Nutrition Physicians of Sri Lanka**, Dr. Wickramasekara has played a key role in advancing the field of clinical nutrition nationally. His career highlights include spearheading nutritional rehabilitation programs for internally displaced populations in collaboration with UNICEF and the Ministry of Health, leading nutrition services at major teaching hospitals, and contributing to multiple national and international research publications.

He is deeply committed to improving patient outcomes through individualized nutrition therapy, capacity building among healthcare professionals, and continued engagement in clinical research, particularly in **enteral and parenteral nutrition** and **sarcopenia in liver disease**.

Professional Profile Dr. Balakrishnan Sai Niranjana, MBBS, MSc (Medical Administration)

Dr. Balakrishnan Sai Niranjana is an accomplished **medical administrator and clinician** with over **16 years of experience** in healthcare delivery and hospital management within Sri Lanka's public health sector. His expertise spans **clinical governance, hospital administration, policy implementation, and healthcare system strengthening**.

Currently serving as **Deputy Director at the Colombo South Teaching Hospital**, Dr. Niranjana plays a vital leadership role in ensuring the delivery of high-quality tertiary healthcare, resource optimization, and staff development. He has previously contributed to the **Office of the Director General of Health Services (DGHS)**, where he supported **national-level health policy execution**, including coordination efforts for the **COVID-19 pandemic response**.

Dr. Niranjana began his medical career at the **District General Hospital, Mannar**, later serving as a **Medical Officer in Surgery and Emergency Care** at Colombo South Teaching Hospital. His clinical experience has been complemented by advanced administrative expertise gained through a **Master's in Medical Administration** from the **Postgraduate Institute of Medicine, University of Colombo**, and an **MBBS from the University of Jaffna**.

He is a **life member** of both the **College of Medical Administrators of Sri Lanka** and the **Sri Lanka Medical Association (SLMA)**, and has held leadership positions within the **Government Medical Officers' Association (GMOA)**, including Assistant Secretary and Assistant Editor.

A passionate advocate for evidence-based healthcare management, Dr. Niranjana has presented multiple **research papers** at international conferences and contributed to national health publications such as *"We Are Healthy,"* a Ministry of Health initiative promoting health education among schoolchildren. He has also participated in **international training on Enterprise Architecture** in Malaysia, enhancing his capacity in health systems development and digital transformation.

Driven by a commitment to **improving patient outcomes and public health standards**, Dr. Niranjana combines clinical expertise with administrative acumen to advance Sri Lanka's healthcare system through innovation, leadership, and service excellence.

Professional Profile Eng. Gayan Fernando

Health, Safety, and Sustainability Leader | Chartered Engineer | Occupational Safety Specialist

Eng. Gayan Fernando is a dynamic and results-driven professional with over 15 years of progressive experience in **Occupational Safety, Health, Environment, and Sustainability (OHS & EHS)** across diverse industrial sectors including power generation, cement manufacturing, logistics, and infrastructure.

He holds dual Master’s Degrees — **M.Sc. in Occupational Safety and Health** from the **University of Moratuwa, Sri Lanka**, and **M.Sc. in Sustainable Management** from the **University of Bedfordshire, UK** — complemented by a **B.Sc. (Hons) in Chemical and Process Engineering** from the University of Moratuwa.

Throughout his distinguished career, Eng. Fernando has served in senior leadership roles such as **Head of Health and Safety (Sri Lanka & Maldives) at LafargeHolcim, Corporate OH&S Manager at Holcim Lanka, and General Manager – OHS & CS at HayleysAdvantis Limited**. His professional journey reflects a proven track record in developing and implementing integrated safety systems, driving behavioral safety culture transformation, and achieving significant reductions in workplace incidents and fatalities.

Recognized internationally, he has received multiple **Global Health & Safety Awards** from Holcim Group (Zurich) for his leadership in the “Journey to Zero Fatalities on Road” initiative in 2014, 2016, and 2018. He has also represented Sri Lanka as a **Speaker at the 21st World Congress on Safety and Health at Work** (Singapore, 2017) and continues to contribute to national OSH advancement as a **Technical Advisory Committee Member** for the **National Occupational Safety and Health Authority (NIOOSH)**.

An active contributor to professional development and industry capacity building, Eng. Fernando co-authored “*SurakshithaWedabimak*” (Safe Workplace) and participates in the development of National Vocational Qualifications (NVQ) for OSH. His global training portfolio includes programs conducted in **Switzerland, Jordan, Singapore, and the UK**, focusing on lead auditing, risk management, behavioral safety, and environmental systems integration.

Eng. Fernando’s leadership philosophy centers on sustainable business excellence, employee wellbeing, and continuous improvement, making him a transformative leader in the field of occupational safety and sustainable management.

Professional Profile Mr. Velayutham Ruthiradeepan

Mr. Velayutham Ruthiradeepan (also known as DeepaVelayudam) is an experienced trade union leader, social activist, and development professional with over 20 years of political leadership and more than a decade of experience in trade union and NGO sectors. He currently serves as the Administrative Secretary of the Lanka Jathika Estate Workers Union (LJEWU), Vice President of the National Trade Union Federation (NTUF), President of the Migrant Workers Front (MWF), and Deputy General Secretary of the South Asian Regional Trade Union Council (SARTUC).

Deepa has played a central role in organizing informal sector workers, including those in construction, plantations, and migrant labor, while advocating for the rights and welfare of youth, women, and children. His extensive experience spans leadership development, social mobilization, labor rights advocacy, gender equality, and community capacity building. He has served as Advisor to the Minister of Labour and Trade Union Relations and previously as Member of the Uva Provincial Council and LunugalaPradeshiyaSabha, demonstrating strong governance and policy engagement.

A skilled communicator and trainer, Deepa has led numerous national and regional workshops on human rights, occupational safety, gender development, and conflict resolution, and has represented Sri Lanka at international forums, including programs organized by the ILO, ITUC-AP, JILAF (Japan), and the U.S. International Visitor Leadership Program (IVLP).

Holding a Bachelor of Commerce from Bharathidasan University, India, and multiple diplomas in Human Rights, Political Education, and Gender Auditing (ITC-ILO, Italy), Deepa combines strategic leadership with grassroots commitment — working tirelessly to strengthen trade unions, promote decent work, and empower underrepresented communities across South Asia.

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Chapter One

National Institute of Occupational Safety & Health

National Institute of Occupational Safety and Health

1.1 Introduction

The National Institute of Occupational Safety and Health was established by the National Occupational Safety and Health Act, No.38 of 2009 as an institute affiliated to the Ministry of Labour and Labour Relations with the objective of producing a safe and healthy labour force adhering to decent occupational safety measures and sound health practices.

It is axiomatic that in the journey towards development of a country, the main contributor is that country's labour force. If sustainable development is required to be achieved through them, keeping their safety and health levels at a higher pedestal is obligatory. As the sole and exclusive public sector institution shouldering this arduous task, we are unflinchingly committed towards this national endeavor. Through our routine activities as well as special training programmes, we strive to uplift safety and health of the Sri Lankan labour force.

We ensure that a productive labour force is created in Sri Lanka through with our day to day activities such as environmental measurement surveys, risk assessments, medical tests as well as trainings, projects and activities conducted as part of international cooperation with other countries.

Our prime goal is to bestow to the country a labour force required to fast track the development process preserving occupational safety and health of the working people who directly contribute to improve the Gross Domestic Product of our country which remains as a developing country.

1.2 Vision, Mission and Objectives

Vision

“Occupational safety, health and welfare to all”

Mission

“To empower through education, trainings, research, and other relevant interventions for preventing and controlling all forms of work- related hazards to ensure safety, health and welfare at work places”

Objectives of the Institute

- a. to advice the Government in the formulation of a national policy on Occupational Safety and Health and on the working environment for both of employers and employees taking into consideration the nature of the occupation and the safety of the employers and employees
- b. to advice the Government on measures required for the prevention of accidents and injuries relating to occupation at work places
- c. to conduct, undertake and assist in investigations, study programmes, surveys and research in the field of occupational safety and health
- d. to provide advisory services to any institution or person on the correct use of equipment, hazardous substances, physical, chemical or biological agents or products or any other hazards
- e. to educate and provide necessary training to employees, occupiers, workers or any other person required of knowledge and training in Occupational Safety and Health and related subjects either in collaboration with any other institution or university in Sri Lanka or abroad, or by the Institute and award certificates or diplomas on completion of such education or training
- f. to provide required services on the correct use of equipment, hazardous substances, physical, chemical, biological agents or product and psychosocial hazards and avoidance of known hazards

- g. (i) to advise the Minister on legislative requirements with regard to standards, codes, practices and guidelines in matters relating to occupational safety and health

(ii) to evaluate and determine the work process, the substances and agents, the exposure to which is be prohibited, limited or made subject to supervision
- h. to undertake or collaborate in the collection, preparation, dissemination and publishing of information relating to Occupational Safety and Health
- i. to organize or to sponsor conferences, seminars, workshops, symposiums or such other similar programme and publish papers in connection with Occupational Safety and Health
- j. to co-ordinate inter-ministerial projects, programmes and activities on Occupational Safety and Health
- k. to establish and maintain libraries and laboratories for the purpose of promoting and furthering of the practice of Occupational Safety and Health
- l. to develop research and special laboratories
- m. to liaise and establish links and networks with relevant national and international institutions, universities or any other organizations in the field of Occupational Safety and Health
- n. to establish national standards in the field of Occupational Safety and Health

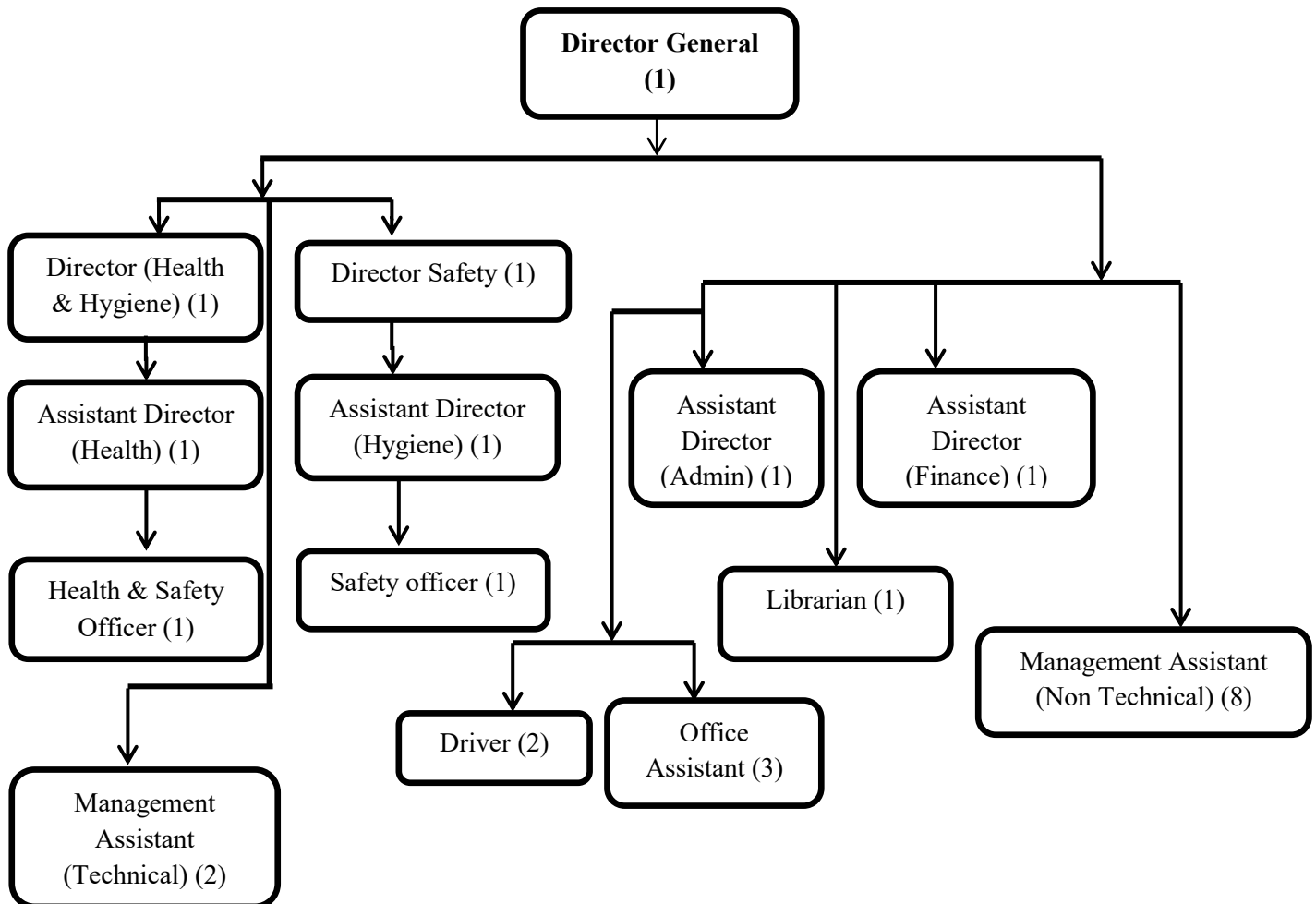
1.3 Special Priorities

1. Taking necessary measures to build occupational safety and health as per timely needs in pursuance of the Occupational Safety & Health Act.
2. Initiating action to enhance manufacturing productivity through awareness and training programmes relevant for the creation of an environment required to be engaged in work with robust health within a safe working environment.
3. Creating the necessary background for to maintain health and safety measures of high standard in workplaces, improving knowledge of Occupational Safety Officers and giving them understanding on new technological equipment.
4. Pursuing action to find remedies for occupational safety and health issues that arise in workplaces from time to time.

1.4 Composition of the staff of the Institute

Senior Level		Tertiary Level		Secondary Level		Primary Level		Total		
Number approved	Number employed	Number approved	Number employed	Number approved	Number employed	Number approved	Number employed	Number approved	Number employed	Vacancies
07	02	03	01	10	07	05	05	25	15	40%

Composition of the staff of the Institute



Chapter 2

Key functions of the Institute

2.1 Key functions of the Institute

The foremost function of the Institute is to create a culture of safety by raising awareness on occupational safety and health of the Sri Lankan labour force and establish a healthy workforce by improving knowledge, skills and attitudes required for that purpose.

2.2 Delivery of services

The foremost function of the National Institute of Occupational Safety & Health is to offer an optimal service required to create a safe work environment in Sri Lanka. In addition to routine services offered by the institute, services are provided by means of special programmes and programmes based on international collaboration.

2.3 Routine activities

- Environmental measurement surveys
- Conducting courses on occupational safety & health
- Risk assessment
- Medical tests

2.3.1 Environmental Monitoring

Environmental measurement surveys are conducted to assess whether the work environment of workplaces are at a level conducive for workers to engage in work. Working environmental monitoring has to be conducted by obtaining technical parameters such as air quality, stack emissions, dust, sound level and temperature in the work place. In order to ensure that the work environment of factory is at an appropriate level, tests are carried out using state of the art equipment in line with the international standards and recommendations and regulations are provided to employers thus building an environment with occupational safety and health conducive for work. These surveys are conducted at a reasonable price for factories scattered across the country.

2.3.2 Risk Assessment

Risk assessments are carried out to assess potential occupational risks that may be encountered by workers in the workplace. The officers of NIOSH visit workplace premises to conduct risk assessments. The identified risks will be summarized, in the closing meeting and a report with risk prioritizations including the improvement recommendations will be provided to the management. Institutions can benefit in numerous ways through risk assessments such as employers being able to allocate funds productively, minimizing the possibility of occurring accidents by effectively ensuring safety of workers and ensuring the safety of human and physical resources of the institution.

2.3.3 Medical Tests

These tests are conducted to identify the risk of occupational related diseases of office and factory employees, to change the work environment of employees suffering from other types of diseases as well as to produce a healthy labour force by recommending the required medical treatment. The medical tests conducted by our institute are as follows.

01. Audiometric examination
02. Blood testing
03. Lung function testing
04. Vision testing
05. Fitness to work certification

The tests are conducted by a panel of experienced medical professionals with our technical officers and the relevant institutions are notified whether the workers are fit enough to work and of any disease they may have and the tests are carried out at the premises of the relevant workplace.

2.3.4 Special Programmes

In addition to the provision of routine services, one of the primary functions of our institute is to conduct special programmes. These include training programmes, conducting the occupational safety and health awards ceremony, organizing conferences and engagement in research associated with the field. In addition to these routine services, customized programmes are conducted upon requests made by industries.

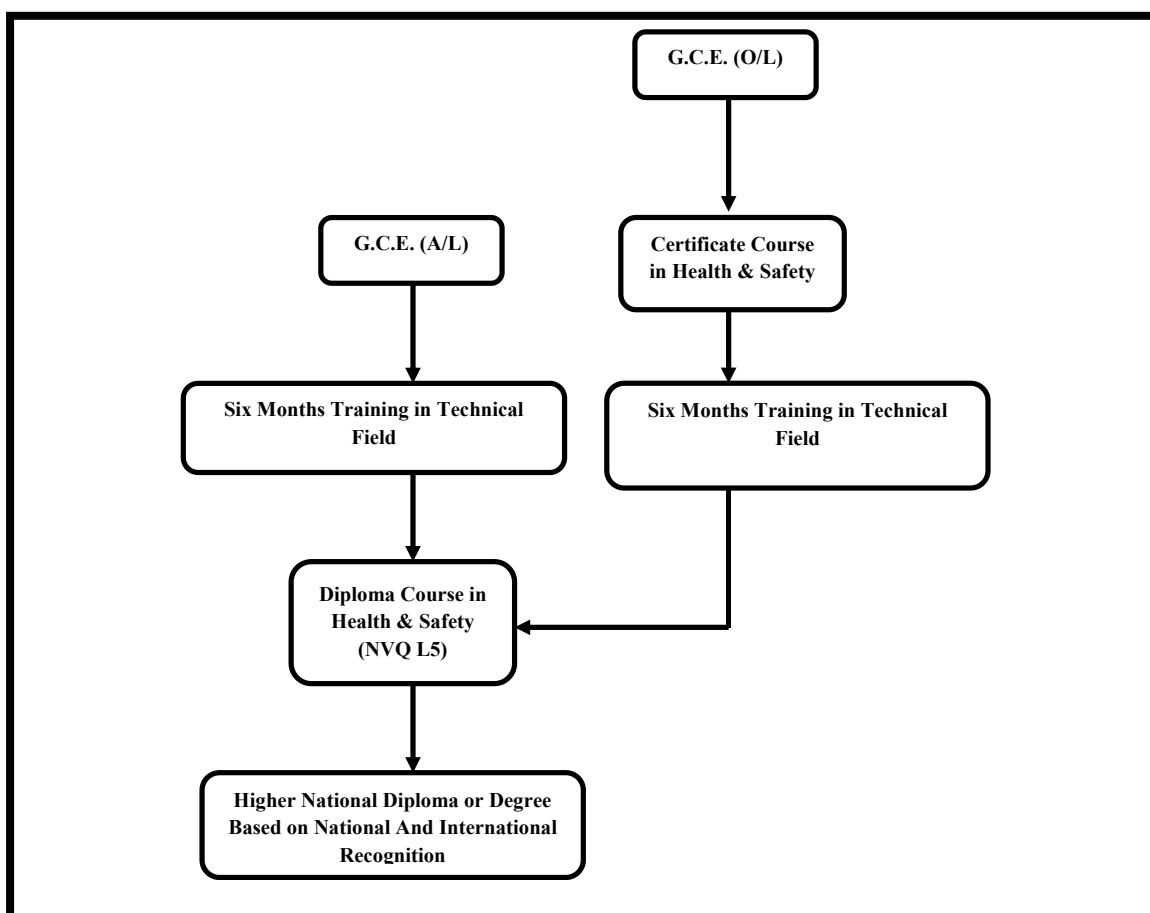
2.3.5 Special trainings

A large number of students who have completed diploma and certificate courses on occupational safety and health during the past 16 year period are employed at factories and worksites across the country. Their contribution to protect occupational safety and health of their co-workers has been immensely helpful in reducing workplace hazards and accidents and there is an increased tendency of reporting workplace related accidents. This has led to the development of a new occupational safety culture in the country.

These courses and trainings have been designed taking cognizance of the educational levels and service experience of trainees expected to undergo the training. NIOOSH conducts Higher National Diploma in Occupational Safety (NCQ 6), National Diploma in Occupational Safety (NVQ 5) and Certificate Course in Occupational Safety (NVQ 4) and special short term trainings are developed specially based on requests by the industries. NIOOSH training course path is as follows.

2.4 Course Structure

Future path for students aspiring to enter the field of occupational safety.



2.4.1 Level One

The short-term training workshops conducted by NIOSH are the special trainings included in Level One. .

- ❖ Workshops for the construction sector
- ❖ Waste management training workshop
- ❖ Occupational safety awareness workshops
- ❖ Workshops for nurses
- ❖ Workshops on occupational safety for health workers
- ❖ Workshops on occupational safety for office employees
- ❖ Workshops on laboratory safety for laboratory employees
- ❖ Workshops on occupational safety for food management
- ❖ Safe chemical handling workshops for industrial workers
- ❖ Workshops for works on maintaining a sound mental health

These training programmes are conducted on industrial requirements. These workshops are Level One trainings and at the end of the relevant training, a special certificate is given for all the participants.

2.4.2 Level Two

As the second level training programmes, we primarily conduct the Certificate Course on Occupational Training. This programme is appropriate for new entrants to the field of occupational safety. Also, despite the low level of education, this certificate course enables a person with more than two years of experience in this field to gain an understanding of theoretical knowledge, and this certificate course is conducted for a period of four months. After the four-month study period, an examination is held to test their knowledge, and certificates are awarded to those who pass the test. The minimum entry criterion for this course is the passing of G.C.E. (Advanced Level) Examination and any person interested in occupational safety and health can follow this course.

2.4.3 Level Three

Level three trainings conducted by the institute leads to the producing of occupational safety officers required for the creation of safe and secure worksites within Sri Lanka. The Advanced Diploma Course and Diploma Course on National Occupational Safety can be cited as training courses for this purpose. As of now, the National Diploma Course and Advanced Diploma Courses in Occupational Safety and Health are conducted for a period of one year

2.5 Organizing the National Occupational Safety and Health Conference

The second week of October of every year has been designated as National Occupational Safety Week and a slew of programmes are organized by NIOSH to mark the week with the primary focus on awareness raising programmes for both the employer and the employee. The conference provides a window of opportunity to impart new technical knowhow on Occupational Safety Officers and create awareness on modern technical equipment. Foreign resource persons too are involved in the conference providing an opportunity to share their knowledge on emerging trends in the occupational safety and health. Practical and theoretical training is provided to Occupational Safety Officers as part of this conference.

2.6 Engaging in research relating to the field of occupational safety and health

Since keeping Occupational Safety Officers updated as to the constantly evolving knowledge and information is one of the key functions of our institute, research has to be conducted to gain new information. For this reason, we are aware of research being conducted in the field of occupational safety and health and are constantly working to contribute to it in any way we can.

2.7 Conducting welfare activities

We constantly strive to offer welfare services to professionals who are unable to maintain a desirable level of occupational safety and health due to various shortcomings. Similarly, we contribute to programmes required for creating awareness amongst schoolchildren with the aim of inculcating good health habits. We are committed to taking on that national responsibility and acting voluntarily whenever necessary to establish national occupational safety and health in Sri Lanka.

2.8 International Collaborations

NIOSH constantly pays attention to occupational safety standards introduced by international organizations and out of the standards thus introduced, those required for local industries are adopted. Further, by working in tandem with international institutes on occupational safety and health and universities, occupational safety and health in Sri Lanka has been elevated to greater heights.

In the year 2023, our institute entered into an agreement with Changshin University, South Korea fulfilling the national task of laying the groundwork to enable Sri Lankan students to pursue Safety Engineering Degree Course in that University and as the preliminary step thereof, 25 students were selected in the year 2024 to follow the diploma course on Occupational Safety and Health at our institute thus paving the way to refer them to the said degree course.

Seven (07) students who fulfilled the eligibility criteria and obtained visas first were accorded the initial opportunity. It gave Sri Lankan students the opportunity to gain professional competence under E-7 category and it was agreed to allow them to pursue the degree course with 50%. There, Sri Lanka students will get employment opportunities in South Korea with 10-year work permits.

Further, necessary arrangements are now being made for twenty five (25) students who passed the GCE Advanced Level in 2024 and are following the occupational safety and health course to pursue Safety Engineering Degree at the Changshin University, South Korea.

Chapter Three

Progress of the Institute

3. Progress of the Institute

3.1 Progress of Service Delivery

As a routine activity, the institute conducted 196 environmental measurement surveys during the year 2024. The table below provides an understanding of the services provided by us.

Environmental Surveys	No. of survey units
Survey on light	2150
Survey on sound	1350
Survey on heat	1050
Survey on dust	1370
Survey on emissions	300
Survey on air	270

3.2 Risk Assessment

Having identified potential risks of accidents and diseases for employees in workplaces, NIOSH submits a report with recommendations to be adopted by the relevant institutions.

3.3 Conducting Medical Tests

It is mandatory to have a healthy and wholesome workforce for the improvement of production and in order to contribute to this purpose, NIOSH visits worksites upon requests made by different institutions to assess the health of workers and propound relevant medical recommendations. NIOSH has conducted the following medical tests.

No. of institutions in which tests were conducted	Type of tests conducted	No. of tests conducted
	Lung functioning	1020
	Hearing test	267
	Sight test	50
Total		1337

3.4 Progress of Programmes

One of the key programmes of the Institute is to offer trainings for Health and Safety Officers. The progress of special programmes conducted in the year 2024 is tabulated below.

S.No	Programme conducted	Batch	Duration
1	Higher Diploma course on National Occupational Safety and Health (English Medium)	Batch No. 01	This higher diploma course commenced in the year 2023 was completed in the year 2024
2	Diploma course on National Occupational Safety and Health (English Medium)	Batch No. 26	Commenced in October 2023 and concluded in October 2024
3	Diploma course on National Occupational Safety and Health (English Medium)	Batch No. 27	Commenced in May 2024 and is due to be concluded in May 2025.
4	Diploma course on National Occupational Safety and Health (English Medium)	Batch No. 28	Started in September 2024 and due to be completed in August 2025
5	Diploma course on National Occupational Safety and Health (Sinhala Medium)	Batch No. 04	Was started in June 2024 and scheduled to be completed in June 2025
6	Certificate course on National Occupational Safety and Health	Batch No. 52	Commenced on 05 January 2024 and ended on 30 June 2024.
7	Certificate course on National Occupational Safety and Health	Batch No. 53	Commenced in February 2024 and ended in April 2024.
8	Certificate course on National Occupational Safety and Health	Batch No. 54	Commenced in June 2024 and ended in September 2024.
9	Certificate course on National Occupational Safety and Health	Batch No. 55	Commenced in July 2024 and ended in October 2024.
10	Foundation course on National Occupational Safety and Health	Batch No. 10	Commenced on 02 August 2024 and concluded on 08 November 2024

11	Environmental Management course for officers of the Executive Grade	Batch No. 04	Commenced in July 2024 and concluded in August 2024
12	Certificate course for care givers conducted in collaboration with Surado Campus Private Institute	Batch No. 12	Conducted on 18,19,20 January and 03 February 2024
		Batch No. 13	Conducted on 05,10,12 March, 2024
		Batch No. 14	Conducted on 02.03 May and 02 June 2024
		Batch No. 15	Conducted on 27,28 July and 04 August 2024
		Batch No. 16	Conducted on 06,07 & 29 September, 2024
		Batch No. 17	Conducted on 27 October & 02 November 2024
13	Three-day programme on occupational safety & health for hospital nursing staff		Conducted on 12.13 and 14 March, 2024
14	Conducting diploma course on national occupational safety and health (English medium) enabling Sri Lankan students to pursue degree course on Safety Engineering at Changshin University, South Korea.	Batch No. 01	Commenced on 12 August 2024
		Batch No. 02	Commenced on 16 December 2024

The higher diploma course was introduced for improving knowledge on occupational safety and health of students who have successfully completed the Diploma course and for providing expertise in the relevant sector. This course was commenced in the year 2023 and was completed in the year 2024.

During the year 2024, diploma courses were conducted in English and Sinhala medium. In the year 2024, two courses were conducted in English medium and one in Sinhala medium.

In addition, four certificate courses on National Occupational Safety and Health were conducted during the year 2024. Batches 52, 53, 54 and 55 were commenced during the year. A foundation courses on National Occupational Safety and Health were conducted by our institution in the year 2024. The 10th batch comprised 10 students and upon completion of the course, they were referred to institutional training. In the year 2024, a course on environmental management was launched for executive grade officers.

3.5 National Occupational Safety Week

The Cabinet has designated 2nd week of October every year as the National Occupational and Health Week geared towards consolidating and promoting health and safety of employees.

As part of the programme, the Occupational Safety Conference organized by NIOOSH was held on 28th November at ShangriLa Hotel under the patronage of Minister of Labour Hon. Anil Jayantha and Deputy Minister of Labour Hon. Mahinda Jayasinge.

Insightful lectures were delivered by local and foreign resource persons and representing employers, more than 500 project managers and Occupational Safety Officers participated at the event.

Special Programmes

- An awareness and training workshop for professionals (Training of Trainers) on 'Work at height' was conducted in collaboration with Ericsson Limited on August 04, 05 and 06, 2024. Not less than 50 officers involved in the relevant field participated in the workshop.
- An awareness programme on Safety Engineering Course in Changshin University, South Korea for Sri Lankan students and registration of students for same was held on August 02, 03 & 04 at Edu Expo at BMICH.

- The national occupational safety and health policy was developed in the year 2024 in consultation with professionals engaged in diverse fields of professions and the policy was developed with their views and suggestions. The consultation process was held on 13 & 14 February, 2024 at Renuka Hotel.
- National Occupational Policy Awareness Programme, a project conducted in partnership with the International Labour Organization was conducted in Galle, Hatton and Nuwaraeliya in October 2024 at the District Estate Superintendent's Office with the participation of estate superintendents. Nearly 150 estate superintendents were in attendance.

Chapter Four

Financial Progress of the Institute

4. Financial Progress of the Institute

4.1 Statement of Financial Position

Statement of financial position as at 31 December 2024		
Assets	2024	2023
Non-current Assets		
Plant Machinery & Equipment	46,705,464	50,691,587
Other Financial assets		
Development Fund(Investment)	327,366,449	268,964,862
	<u>374,071,913</u>	<u>319,656,449</u>
Current Assets		
Cash & cash equivalents	12,802,045	9,076,033
Receivables	21,586,285	31,192,902
	<u>34,388,330</u>	<u>40,268,935</u>
Total Assets	<u>408,460,243</u>	<u>359,925,384</u>
Equity & Liabilities		
Accumulated Surplus	<u>400,018,169</u>	<u>351,203,344</u>
Non Current Liabilities		
Provision for Gratuity	<u>2,507,210</u>	<u>2,254,720</u>
	<u>2,507,210</u>	<u>2,254,720</u>
Current liabilities		
Payables & Accrued Expenses	5,934,863	6467319
Total Liabilities	<u>5,934,863</u>	<u>6,467,319</u>
Total Equity & Liabilities	<u>408,460,242</u>	<u>359,925,383</u>

It is the responsibility of the Board of Directors to prepare these financial statements in compliance with the Sri Lanka Public Sector Accounting Standards (SLPSAS). These financial statements were signed and presented for and on behalf of Board of Directors.



S.M.Piyatissa
Chairman

Eng.E.Abeysiriwardena
Director General

Dr.Inoka suraweera
Member of the Board

P.M.K.Perera
Accountant

4.2 Statement of Financial Performance – as at 31 December 2024

Income	2024	2023
Revenue		
Operational Income	79,712,625	56,086,463
Non Operational Income		
Interest Income	30,350,832	43,981,585
Assets Revaluation Surplus	2,491,800	
Conducting National Safety Events	9,334,285	13,833,665
	121,889,542	113,901,713
Less:		
Expenses		
Cost of Training and Testing	20,914,262	16,674,793
Administrative expenses	23,458,527	22,527,196
Treasury Contribution for the Year	3,000,000	3,000,000
National Safety Events Expenses	8,496,378	14,365,231
Withholding tax	-	3,070,950
Depreciation	7,072,222	7,059,714
Total Expenses	62,941,389	66,697,884
Surplus / (Deficits) for the Period	58,948,153	47,203,829

Note 01

Cash & cash equivalents	2024	2023
Bank Balance	12,798,795	9,072,783
Petty cash	3,250	3,250
	12,802,045	9,076,033

Note 02

Other receivables	2024	2023
Staff loan	1,251,042	2,135,654
Advances	9	0
Debtors	8,499,874	7,698,034
Interest Receivable	11,835,360	21,359,214
	21,586,285	31,192,902

Note 3

Note 3
Cost of Property Plant and Machinery

	Balance as at 01/01/2024	Additions	Assets revalue in 2024	Deduction :Disposal of Assets at 31/12/2024	Balance as at 31/12/2024
Plant & Machinery	5,075,047	78,700	620,520	3,775,599	1,998,648
Motor Vehicles	23,300,000				23,300,000
Medical Equipment	23,558,802	8,520	4,000	1,050,296	22,521,026
Furniture & Fittings	7,916,619		167,500	1,356,879	6,727,240
Computers Equipment	6,985,222	55,259	335,000	1,550,196	5,825,285
Other Equipment	190,221			3,600	186,621
Sound System Items	2,013,148		1,355,000	2,005,648	1,362,501
Building	21,140,552				21,140,552
	<u>90,179,611</u>	<u>142,479</u>	<u>2,482,000</u>	<u>9,742,217</u>	<u>83,061,873</u>

Depreciation of Property Plant and Machinery

	Balance as at 01/01/2024	Depreciation for the Year	prior Year correction Adjustment	Disposal Assets	Balance as at 31/12/2024
Plant & Machinery	4,432,988	415,090		4,048,339	799,679
Motor Vehicles	13,650,000	233,000			15,980,000
Medical Equipment	10,409,882	2,239,350		1,050,296	1,1598,936
Furniture & Fittings	4,534,666	647,715		1,356,879	3,825,502
Computers Equipment	4,384,258	1,154,005	-451819	1,287,196	3,799,248
Other Equipment	69,080	15,062		3,600	80,542
Sound System Items	2,007,149	271,000		20,005,648	272,502
Building					0
	<u>39,488,023</u>	<u>7,072,222</u>	<u>-451819</u>	<u>9,752,017</u>	<u>36356409</u>

Note 04

Accumulated Surplus	2024	2023
Balance as at 31st December	351,203,344	294760328
Revaluation of Assets		
Capital Grants from Ministry of Labour	-	-
Prior Year Adjustment	10,133,328	9961887
Surplus for the year 2024	58,948,153	47203829
Cumulative Fund at 31.12.2024	400,018,169	351203344

Note 05

Payables	2024	2023
Accrued Expenses	4,830,337	6,222,783
Payroll Liabilities	380,327	12,336
Advance Received from Clients	724,200	232,200
NIOSH Welfare Fund Total	5,934.863	6,467,319

Note 06

Operational Income	2024	2023
Income from Safety Courses		
Certificate courses	11,489,775	6,876,500
Diploma courses	31,421,175	12,454,904
Industrial Courses	3,121,750	1,079,610
Income from Environmental Monitoring	18,820,302	15,630,975
Income from other Contract Assignments	12,689,248	18,467,444
Income from Medical Test	1,916,705	1,406,970
Membership fee	0	6,500
Other Income	253,670	163,560
	<u>79,712,625</u>	<u>56,086,463</u>

Note 07

Interest Income	2024	2023
Gross interest income	31945562.00	43981585.00
WHT expenditure	-1594730.00	-3070951.00
	<u>30,350,832.00</u>	<u>40,910,634.00</u>

Note 08

Administrative Expenditure	2024	2023
Expenses from Safety Course		
Certificate Courses	2,646,944	2,447,347
Diploma Courses	10,625,257	7,343,492
Industrial Course	213,750	173,800
Expenses from Environmental Monitoring	1,919,86	1,226,089
Expenses from Other Contract assignments	4,962,429	4,958,418
Expenses from Medical Testing	546,018	525,647
	<u>20914262</u>	<u>16674793</u>

Note 09

Administrative Expenditure	2024	2023
Salary	7,450,580	8,257,545
EPF	962,040	866,925
ETF	240,510	220,327
Gratuity provisions	417,280	467,090
Insurance	241,800	182,000
Allowances	3,279,357	2,632,430
Cost of Living Allowances	2,779,422	1,396,200
Overtime	420,996	349,425
Professional fees	32,850	-
Annual Bonus	385,417	806,966
Stationery	373,938	898,740
Postage	41,890	34,335
News papers	65,090	58,340
Promotion	1,309,909	1,039,810
Cleaning work	690,986	537,931
Welfare Expenses	131,514	95,259
Utilities	441,608	448,005
Audit fees provision	210,000	204,240
ISO certification fee	181,531	52,925
Meeting expenses	272,005	275,336
Repair & Maintenance (building & Equipment)	742,660	831,969
Travelling Expenses	317,844	282,988
Vehicle Maintenance	1,182,021	1,035,216
Fuel	588,929	1,033,748
Other Expenses	23,190	45,815
Library Expenses	-	133,150
Assets Disposal Loss	-	191,100
CSR Programme	675,161	-
Training & Development	-	149,131
Bank charges	-	250
	23,458,527	22,527,196

Note - 10

Depreciation	2024	2023
Depreciation on computers	1154005	1091510
Depreciation on Other Equipment	15,062	18,662
Depreciation on Furniture & Fittings	647,715	653,965
Depreciation on Medical Equipment	2,239,350	2,201,080
Depreciation on Plant & Machinery	415,090	374,868
Depreciation on Motor Vehicle	2,330,000	2,330,000
Depreciation on Sound System	271,000	389,630
	7,072,222	7,059,715

Note - 11

Retirement Benefit Obligation	2024	2023
Retirement Benefit Obligation 01/01/2024	2,254,720	1,787,630
Add:		
Provision for the year	417,280	467,090
Less:		
Gratuity Payments for the year	-164,790	
Balance as at 31/12/2024	<u>2,507,210</u>	<u>2,254,720</u>

National Institute of Occupational Safety and Health

Statement of cash flows

Cash Flows from operating activities	2024	2023
Profit /(loss) before tax	58,948,152.30	47,203,828.77
Adjustments for:		
Revaluation adjustment in Accumulated fund	(2,482,000.00)	(722,700.00)
PPE Disposal adjustment	(9,800.00)	
PPE Other adjustment	451,819.00	
Depreciation	7,072,222.00	7,059,714.44
Gratuity Provision	417,280.00	
Prior year adjustment in accumulated surplus	10,133,328.00	
prior year adjustment in PPES	-	1,202,676.54
Interest Income		43,981,585.00
Operating profit before working capital changes	53,360,707.00	20,723,822.04
(Increase)/Decrease in trade and other receivables	9,606,617.00	4,299,460.83
(Increase)/Decrease in trade and other payables	532,456.00	4,337,440.27
Cash generated from operations	62,434,868.30	20,761,801.48
Gratuity paid	164,790.00	
Net cash from operating activities	62,270,078.30	20,761,801.48
cash flows from financing activities		
Purchase of PPE	142,479.00	40,000.00
Investment in FD	58,401,587.00	11,000,000.00
Re Investment of Interest from FD	-	55,421,025.31
Interest received from FD		48,917,880.57
Interest received Staff Loan		108,299.79
Net cash from Investment activities	58,544,066.00	17,434,844.95
Cash flows from Financing Activities		
Staff loan	-	672,480.87
Net cash flows from financing activities		672,480.87
Net increase in cash & cash equivalents	3,726,012.30	2,654,475.66
Cash and cash equivalent at the beginning of the year	9,076,032.66	6,421,557.00
Cash and cash equivalent at the end of the year	<u>12,802,044.96</u>	<u>9,076,032.66</u>

Notes to the financial Statements

1. Significant Accounting Policies

1.1. Reporting entity

The National Institute of Occupational Safety and Health was established on 28th April 2005, under the Ministry of Labour in Sri Lanka. NIOSH is committed to develop better working conditions for all employees, through increasing awareness of and adherence to proper health and safety measures. The institute is located No.97, Jawatta Road, Colombo-05

1.2. Principal activities and nature of operations

NIOSH is committed to develop better working conditions for all employees, through increasing awareness and adherence to appropriate health and safety legislation. There activities include the dissemination of updated information and advisory and consultancy services. They educate and train employers, employees and all other categories of people who will benefit from such training as well as co-operate in investigations studies surveys and research in the field of Occupational Safety and Health (OSH).

1.3. Basis of preparation

(a) Statement of compliance

The financial statements of the institute comprise the balance sheet, income statement, statement of changes in equity, cash flow statement, and note to the financial statement. These statements are prepared in accordance with Sri Lanka public sector Accounting Standards (SLPSAS).

(b) Basis of measurement

The financial statements have been prepared on the historical cost basis. No adjustments have been made for inflationary factors in the financial statements.

(c) Functional and presentation currency

These financial statements are presented in Sri Lankan rupees, which is the company's functional currency.

(d) Use of Estimates and Judgments

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

(2) Property, plant and equipment

2. 1. Property Plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The provision for Depreciation is calculated by using the straight-line method on the cost or valuation of all property, plant and equipment in order to write off such amounts at the percentages stated below.

2.2 Depreciation

Depreciation is recognized in the income statement on a straight-line basis over the estimated useful lives of the asset according to the SLPSAS 07.

The estimated useful lives for the current and comparative figures 2024 are as follows:

	Depreciation Rates
Motor Vehicles	10
Plant and Machinery	20
Computers	20
Furniture and fittings	10
Sound system items	20
Medical equipment	10
Other items	10

Full provision is made in the year of sale and no provision in year of purchase.

3. Income and Expenditure

(a) Revenue Recognition

The Revenue represents the amount derived from the provision of services which fall within the Institution's ordinary activities and recognized on accrual basis.

(b)

National Institute Occupational safety and Health is operating as a self-finance institution with effect from 2023 and institute has been assigned to the Department of Public Enterprises with effect from 16.11.2023.

(c) Expenditure Recognition

Expenses are recognized on an accrual basis in the Statement of Comprehensive Income on the basis of a direct Institution between the cost incurred and the earning of specific items of income. All expenditure incurred in the running of the business and in maintaining the property, plant and equipment in a state of efficiency has been charged to income in arriving at the net income for the year.

4. Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits and short term highly liquid investments, readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

5. Liabilities

All known liabilities have been accounted for in preparing the Financial Statements.

a) Define contribution Plans-Employees Provident Fund and Trust fund

Employees are eligible for EPF & ETF contributions in line with the respective statutes and regulations. The institute contributes 12% and 3% of gross emoluments of employees to Employee's Provident fund & Employee Trust Fund respectively.

b) National Institute of Occupational safety and Health is operating services in No.97, Jawatta Road, Colombo 5 which building belongs to the Department of Labour. NIOSH occupies the ground floor, small section of the first floor, and some sections of the second floor. Though this building does not belong to NIOSH, the renovations & repairs

and maintenance has to be carried out as the building is in a deteriorating stage. Accordingly, NIOSH developed ground floor and partly developed first and second floors as to attract the private sector customers for its service provision spending a total cost is Rs. 21,140,552.08 which shows under the note No.3 in financial statement. Day to day maintenance work in all aspects such as electrical works, water, building structure maintenance, and washroom maintenance is also carried out by NIOSH since its inception to date. NIOSH clearly updated the department of Labour regarding the expenditure as to avoid the duplication. The Department of Labour has requested a monthly rental for the building but it was not provisioned in the accounts 2023 as this matter is still under discussion, because NIOSH has spent large amount for the modification as a value addition to the building.

c) During the year 2017, mistakenly over calculated Rs. 992,711.20 for the Junior management category new recruiters' which NIOSH detected by the NIOSH management forwarded and the Governing council board approval was obtained for the recovery plan. It shows in financial statement Note No.2 under the staff Loan. As at month of February 2024, 86% of the due amount was recovered.

d) National Institute of Occupational safety and Health started link with international university as a pilot project in Korean university and saving to institute Rs.8,794,083.00. It shows in financial statement Note No.6 and Note No.8 .

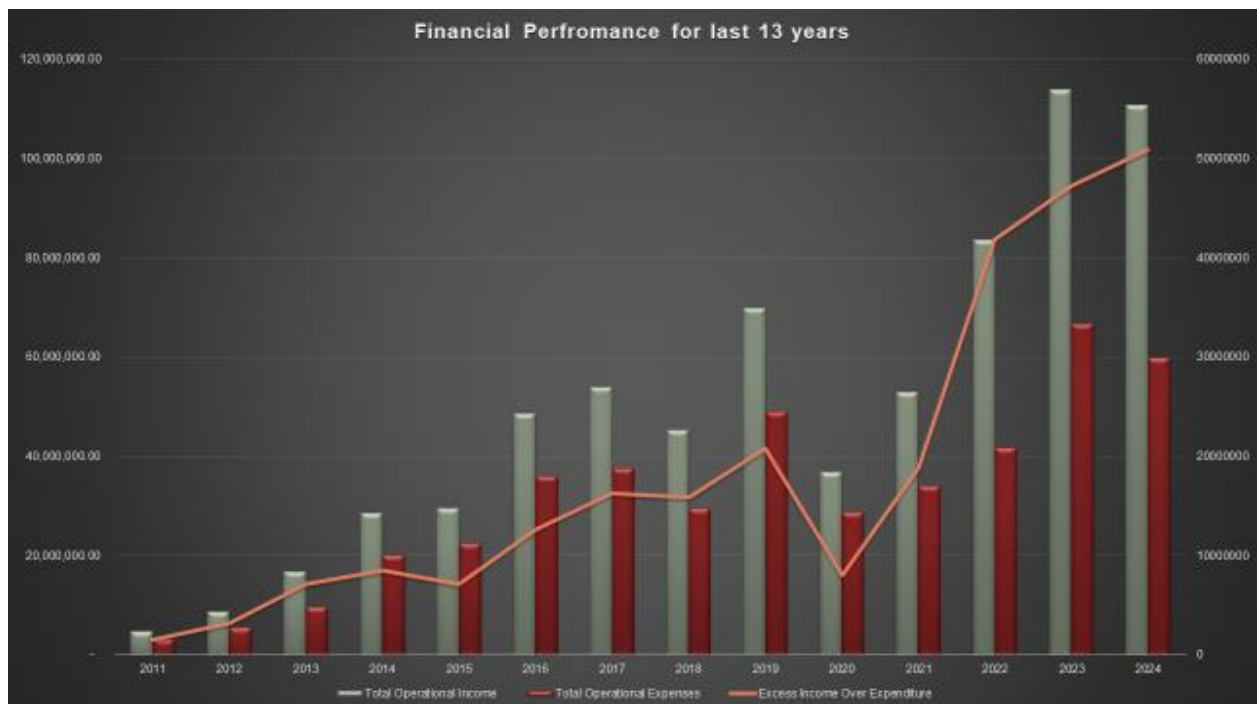
Financial Highlights Report as of December 31, 2024

Higher financial progress was reported in 2024 compared to the previous 11 years. The financial stability of the institution was strong from the beginning and it reported a net profit of 58 million in 2024.

The fact that the financial net profit, which had been growing steadily since 2024, declined during the COVID pandemic in 2020 is a notable feature.

The organization's management was primarily responsible for achieving these goals by working more efficiently using limited resources.

The fact that this institution has achieved positive goals both financially and physically since it began services in 2011 can be considered a remarkable development as a state institution.





Audit Report

Audit Report

Chairman

National Institute of Occupational Safety and Health

Report of the Auditor General on the Financial Statements and other legal and regulatory requirements of the National Institute of Occupational Safety and Health for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the National Institute of Occupational Safety and Health for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. In terms of Article 154(6) of the Constitution, my report will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in section on qualified opinion of my report, the accompanying financial statements give a true and fair view of the financial position of the Institute as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) During the year under review, 6 types of assets worth Rs.9,742,217 had been disposed and Rs. 9,752,017 had been transferred to the assets disposal account from the depreciation allocation account without correctly recognizing the depreciation allocation amounts relevant to machines, machinery and computer accessories.
- (b) As a result of the false note entered in revaluating the sound system, a debit balance of Rs. 161,849 exceeding the opening cumulative depreciation value of Rs. 1,572,798 and a credit balance after the revaluation of the furniture items account of Rs.798,956 were indicated and in calculating the assets revaluation profit, though the profit should be calculated by comparing the revalued amount having deducted cumulative depreciation value from the existing cost of the asset, Rs.2,491,800 which was the total of revalued amounts of assets had been stated as the revaluation profit in the financial statements without correctly adjusting the amounts in cumulative allocation accounts’
- (c) In preparing accounts on the accrued basis in terms of Sri Lanka Public Sector Accounting Standard 01, though accounting should be carried out having identified transactions and events at the time of occurrence, without so recognizing, an income of Rs. 1,488,000 received on 09 occasions for the year 2025, was stated in the financial statements as Diploma fees income of the current year and as a result of recognizing an income of Rs.400,480 relevant to the safety day of the year 2023 within that income as income of the current year, the income had been over-calculated by Rs. 1,888,480.
- (d) In preparing the statement of cash flows, though Rs.10,133,328 deducted as adjustments made to the surplus of the previous year had been shown, a cash inflow or outflow was not observed in this amount.
- (e) As a result of not removing the gratuity of Rs. 164,790 paid to an employee who left the institution from the gratuity allocation account and overstating the gratuity allocation of the year under review by Rs. 137,368, a sum of Rs.302,158 had been overstated in the gratuity allocation account.

- (f) The interest income relevant to two fixed deposits relating to the year under review had respectively been understated by Rs.674,604 and overstated by Rs.50,535, and the interest income of Rs. 688,882 of a fixed deposit relevant to the year under review was not shown in financial statements. The net interest value of Rs.343,477 of two fixed deposits which would not mature at the year under review had been stated as reinvestment amount without indicating as receivable interest.
- (g) Within the debtor balance of the year, a sum of Rs.305, 150 received as payments made in advance from institutions, had been indicated in accounts as a credit balance.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Other information contained in the Annual Report 2024 of the Institute

Other information means information, though included in the Annual Report 2024 of the Institute which is expected to be handed over to me after the date of this audit but not included in the financial statements and in my audit report thereon. Those charged with management shall be responsible for other information.

My opinion on the financial statements does not cover other information and I do not provide an assurance of any manner or express an opinion thereon.

My responsibility in relation to my audit regarding financial statements is to read other information whenever available and consider whether there are material inconsistencies between the financial statements or my knowledge gained otherwise and other information.

If I concluded that there are material misstatements, on the basis of other information that I obtained prior to the date of this audit report and on the basis of activities carried out by me, I am required to report such matters. I have nothing to report in this regard.

1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Institute is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Institute.

1.5 Audit Auditor's responsibilities in connection with the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I will communicate with those charged with governance regarding the significant audit findings, including any significant deficiencies in internal control that I have identified during the audit.

2. Report on other legal and regulatory requirements

2.1 Special provisions are included in respect of the following requirements in the National Audit Act No. 19 of 2018.

2.1.1 In terms of the requirements of section 12 (a) of the National Audit Act No. 19 of 2018, except for the effects of the matters described in the section on the 'Basis for the Qualified Opinion' of this report, I obtained all information and explanations required for the audit and as far as it appears from my inspection, the Institute had maintained proper financial reports.

2.1.2 In terms of the requirement indicated in Section 6(1)(d) (iii) of the National Audit Act No. 19 of 2018, the financial statements presented by the Institute are consistent with the preceding year.

2.1.1 The recommendations made by me in the previous year have been included in the financial statements as per the requirement of Section 6(1)(d) (iv) of the National Audit Act No. 19 of 2018.

2.2 On the basis of the procedures followed and evidence obtained and being restricted within the material matters, nothing that warrants the making of the following statements did not come to my attention.

2.2.1 In terms of the requirement of section 12 (d) of the National Audit Act No. 19 of 2018, whether any member of the governing body of the Institute has any interest, direct or otherwise, outside normal business status in any contract entered into by the Institute.

2.2.2 In terms of the requirement of section 12 (f) of the National Audit Act No. 19 of 2018, except for the following observations, whether the Institute has not complied with any applicable written law, or other general or special directions issued by the governing body of the Institute;

Reference to laws, rules, regulations etc	Non-compliance
(a) Regulation 446(2) of the Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka	Though entries on all receipts and payments must be written up-to-date and the entries should be numbered consecutively, and the same numbers affixed to the corresponding supporting documents, vouchers which had not been thus numbered were observed.
(b) Public Enterprises Circular No. 04/2023 dated 11 December 2023	Though 30% of the profits of the year 2023 (previous year) should be remitted to the General Treasury, prior to the payment of bonuses and incentives to the staff, contrary to this, only Rs. 3,000,000 had been remitted and bonuses had been paid and Rs.12,082,434 payable to the Treasury had not been disclosed in financial statements.

2.2.3 In terms of the requirement of Section 12(f) of the National Audit Act No. 19 of 2018, whether the Institute has not performed according to its powers, functions and duties, except for the following observations.

Powers, functions & duties	Non-compliance
(a) Subsection 20 (1) of the National Institute of Occupational Safety and Health Act, No. 38 of 2009.	Though the Minister may make regulations in respect of matters which are required to be prescribed or in respect of which regulations are authorized to be made or where it is necessary for giving effect to the principles of this Act, such regulations had not been made.

2.2.4 In terms of the requirement of Section 12(f) of the National Audit Act No. 19 of 2018, other than the following observations, whether the resources of the Institute had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

2.1 Other Matters

- (a) For five senior level vacancies that remains vacant out of the approved staff of the institute, i.e. Director (Health & Sanitation), Director (Safety), Assistant Director (Health), Assistant Director (Sanitation) and also the post of Director General which is the chief executive post of the Institute, appointments have been made on contract basis and it was observed in the audit that it could adversely affect the performance of the institute.
- (b) Out of 330 occupational safety and health foundation courses planned to be conducted online as per the Action Plan, only 107 had been conducted.
- (c) Though 3,750 environmental monitoring programmes had been planned, only 3,172 had been conducted.

G.H.D. Dharmapala

Auditor General (Acting)