



# ANNUAL REPORT 2020

**NATIONAL INSTITUTE OF  
OCCUPATIONAL SAFETY & HEALTH**

## ANNUAL REPORT - 2020

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## Message of the Director General to the Institute

The National Institute of Occupational Safety and Health was established under the Act No. 38 of 2009 and started its functions since 2011. The goal of the Institute is to provide a world class Occupational Safety and Health (OSH) service to the industry while being a self-financing body. NIOSH is the leader in delivering professional Safety and Health information to all our stakeholders. Within the few years of its inception NIOSH could be able to create occupational Safety and Health awareness among the industry and the general public through carrying out various activities

such as organizing seminars, training sessions and qualifying safety officers etc. Since its inception in 2011, the National Institute of Occupational Safety and Health had served as the premiere platform for Occupational Safety and Health professionals in Sri Lanka, to share and update their OSH knowledge and skills to meet the dynamic changes in the Sri Lankan working environment. NIOSH brings together regulators, practitioners, expert, researchers and suppliers towards a common aspiration which is to achieve a safer and healthier workplace for all.

NIOSH is committed to improve, maintain and sustain a safe working environment for all people, through increasing awareness and adherence to proper health and safety measures. NIOSH always respects all our stakeholders and committed to deliver an unbiased and technical services based on the industrial requirement. We provide solutions for any occupational Safety and Health issue arising while in industrial operations, in order to minimize occupational diseases and injuries. We are the pioneers in providing technical training and creating awareness, provision of top-level occupational healthcare and safety practices in terms of business operators, prevention of occupational diseases, and occupational accidents, impact on occupational Safety and Health outcomes, provision of necessary OSH training for students, providing fitness to work services to industry, providing environmental monitoring services to the industry etc. The trainings offered by our organization will ensure the safety of worker while at work, while ensuring safety of others in the workplace. The trainings enable individuals to identify specific hazards at their workplace and identify places where risk is high.

We utilize only the best scientific practices, the best scientific knowledge and resource to deliver our services. We maintain the best quality of our services by occupying the most qualified experts who has the hands-on experience to deliver the services. We provide the best quality OSH services looking for the future of the Sri Lankan industry.

We are the only government organization representing Ministry of Labour in connecting partnerships with the local industry, employers, employees, International organizations, universities and with professional communities in accordance with the global concepts. Furthermore we work with employers, employees and all other stakeholders and committed to maintain *the relationships with all tripartite constituents*.

Dr. N C Amarasinghe

**Director General**

National Institute of Occupational Safety and Health

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# Chapter One

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National Institute of  
Occupational Safety  
and Health

## 1.1 Introduction

The National Institute of Occupational Safety and Health was established in April 2005, as a policy making institution in the Ministry of Labour and Labour Relations with the objective of developing Occupational Safety and Health culture in the country. The mandate of the institution is to create awareness on OSH, training and research on occupational safety and health. Currently, functioning as a professional organization, dedicated to the advancement of workplace health and safety. The institute was founded upon the need to promote total physical, mental, and social wellbeing among the Sri Lankan employees, through providing information, training, education research, surveys, solutions, and management systems that ensure Safety and Health in working environments.

Having received the statutory powers in 2009 under the Ministry of Labour and Labour Relations of Sri Lanka, NIOSH empowers employees and employers to raise the awareness, assess the risks and implement world class solutions in improving health, safety and welfare of employees and stakeholders in any organization.

As we all know, healthy workforce is the building block of sustainable economic development of any country and NIOSH is mandated to promote the fundamental human right for individuals to operate from safe and healthy working environment nurturing a safety culture and prevention of work related diseases across Sri Lanka.

It is very important to maintain the work life balance by all employees. But, it is evident that the work pressure gives bad repercussions in person's life and the society as a whole. Due to poor working conditions, poor behaviour practices, unsafe behaviour and unsafe acts among the employees trigger work related accidents and diseases. These factors result in higher levels of absenteeism and turnover among the 8.7 million labour force of Sri Lanka.

The institute encourages and facilitates constant dialogue between organisations and stakeholders on relevant health and safety topics. Individual accountability is encouraged to proactively reduce economic implications due to occupational injuries and improve productivity in the work places, nurturing a healthier and motivated workforce.

NIOSH offers highly focused training programmes conducted by the experts in the field of OSH, to provide information, tools, and skills with resources that helps organizations to address Occupational Safety and Health challenges. These efforts are complemented by liaising with national and international Occupational Safety and Health institutes, and universities and such other organizations, to establish links and networks in order to further develop research work on the subject.

The institute facilitates medical inspections, environmental monitoring safety and health compliance auditing, risk assessments and training on a larger regional scale, forums, conferences, and networking events.

NIOSH as an institution always provide an unbiased, world class OSH service and create a safe and healthy working environment with the objective of minimizing occupational accidents and diseases and focuses to establish and sustain as a self-financing institute.

NIOSH staff is extremely happy to state that we could provide productive service to

the consumers to their best satisfaction by performing the above activities in a very successful manner. It is evident that NIOSH has successfully accomplished the given objectives stated in the NIOSH Act No 38 of 2009 within a very short period with great success which we can be very proud of. The follow-up study has further proved this fact that many institutions have constantly obtained the services of National Institute of Occupational Safety and Health.

During the recent past NIOSH has undertaken various programmers and steps to create awareness in terms of protection and safety of the health of employees in the respective institutions in collaboration with those institutions. During this year, too NIOSH has provided quality services to minimize occupational accidents and diseases among many industries.

NIOSH could establish “NIOSH Brand” among all the industries in all free trade zone industries as well as in all industrial sectors such as manufacturing sector, textile and garment agriculture sector, etc. providing a very successful service based on their requests in improving employee’s safety and health.

## 1.2 Vision, Mission, Objectives

### Vision

“Occupational safety, health and welfare to all”

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### 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”

### NIOSH Objectives

- a. to advise 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 advise 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 programm 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

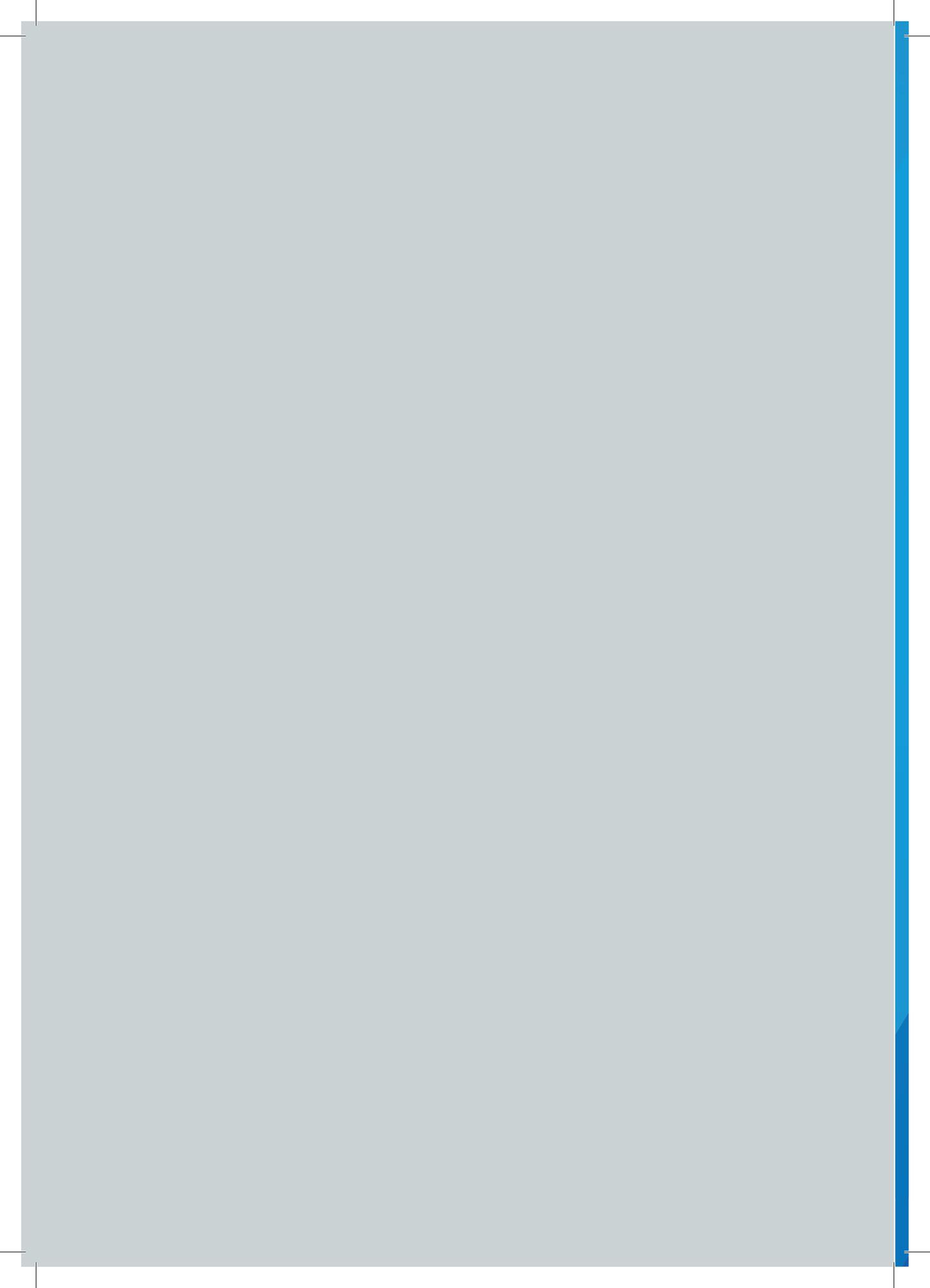
### 1.3 Special priorities

- Create a safety culture based on the objectives specified by the Act No. 38 of 2009 considering the timely needs and challengers in the country
- Provision of a safe and healthy work place for the employees
- Develop and improve technical competencies among the safety officers, through training and awareness creation of the most updated knowledge sharing
- Find solutions for the timely existing OSH challengers in industry

### 1.4 Institutional employee hierarchy

Senior level		Tertiary level		Secondary level		Primary level		Total		
Approved number	Number employed	Percentage of the number of vacancies								
07	02	03	03	10	06	05	05	25	16	36%

Table No 1.1 Institutional employee hierarchy



# Chapter Two

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## Institution Service Provision

# Activities of the Institution

This institution is mandated to carry out training, research and awareness related to Occupational Safety and Health improve the safety culture in the country. Accordingly, there are two broad categories of activities carried out by the institution which is shown as follows.

## 2.1 Service Provision

The institutional mandate is to create awareness, training and research related to Safety and Health for in all employers, employees and for all occupational groups in the country. Accordingly, NIOSH is delivering its quality and unbiased services through its routine activities and specific activities with international and national collaborations.

### 2.1.1 Routine Activities

- Environmental monitoring
- OSH risk assessments
- Fitness to work assessments

#### a. Environmental monitoring

Objective of this activity is to measure and monitor the working environmental conditions as to ensure the its standards and to provide a conducive and healthy workplace for the workers. Working environmental monitoring has to be conducted by obtaining technical parameters such as noise, temperature, chemical components in the work place, lighting levels, flue gas levels in a given area using very sophisticated equipment by specially qualified officers. According to the obtained results the working environmental improvements should be suggested and the recommendations have to be provided. Following facilities are available for environmental monitoring.

Obtaining measurements for indoor air quality and stack emissions using flue gas analyser. Obtaining dust level measurements using dust pumps in industry. Obtaining noise level measurements using sound level meters. Temperature measurements using heat stress monitor

#### b. Occupational Safety and Health Risk Assessments

The safety and health risk assessments are carried out in the factory premises by Occupational Safety and Health Officers and the risks are assessed by a walk through survey and reviewing related documents. The identified risks will be summarized, in the closing meeting and a report with risk prioritizations including the improvement recommendations will be provided.

#### c. Fitness to Work Assessments

All workers in any workplace need to be assessed timely, to avoid and assess the exposure to the working environmental hazards. Accordingly, NIOSH team visits the factory premises, and monitor the employee exposure levels or they will visit NIOSH

premises and get the testing done by competent technicians. A reliable medical report will be generated based on the test reports as to ensure the fitness to their specified job task. Following testing facilities are available at NIOSH.

- Audiometric examination
- Blood testing for different chemical exposures
- Fitness to work certification
- Lung function testing
- Vision testing

### 2.1.1. Special Activities

NIOSH is conducting special activities such as to support the industry to improve the safety and health status in industry and to minimize occupational injuries in industries such as tailor-made special training, Occupational Safety and Health related projects, safety and health conferences and seminars, Safety and Health Excellence Awards Ceremony etc. Most of these tailor-made programmes and projects are designed based on special requests from the industry and to cater the new challenges faced by the industries due to new technology, processes and human behaviours. Accordingly, special programmes are designed and implemented.

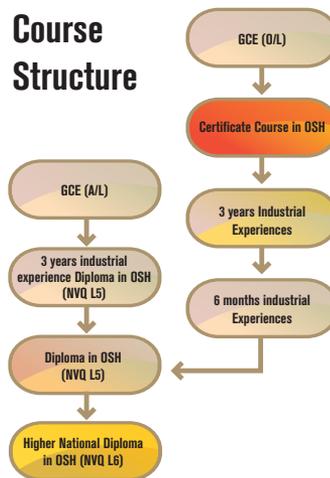
#### a. Special trainings

NIOSH has designed following levels of special trainings

- Level one
- Level two
- Level three

These trainings are designed considering the educational levels of the trainees. The Higher National Diploma in OSH, National Diploma in OSH (NVQ 5) Certificate Course in OSH (NVQ 4) and special short term trainings are developed specially based on the requests by the industries.

NIOSH training path is as follows:



Diagrams 2.1 Course Structure

## ■ Level One Trainings

The short term trainings are considered as the level one trainings which the duration of the trainings are one to five days. Following training sessions were organized by the institution during the year 2019

- Waste and environmental management for industrial workers
- Construction safety work shop
- Occupational Safety and Health introductory session
- Occupational Safety and Health for Industrial nurses
- Safety and Health for health care workers
- Occupational Safety and Health for office workers
- Safe chemical handling for laboratory workers
- Food safety for hotel workers
- Safe chemical handling for technical officers
- Stress management

All these trainings carried out in-house premises or outdoor premises based on the industrial requirement considering the time allocation by the industry and a special certificate is given for all the participants.

## ■ Level Two Training

The second level trainings are considered as long-term training which were designed to provide a competence to manage Occupational Safety and Health in any industry. These types of trainings are important for the employees who are working in the safety and health section in industries as to conduct safety committees, or to manage safety and health management systems of for the executives who would involve with decision making. This training is designed to complete within 15 days completing 750 notional hours and a special consideration was given for the industrial employees. Accordingly, a special consideration was given for the training location and weekend schedules as most of the employed participants does not have enough time during week days. Based on the request by the industries NIOSH has a flexibility to organize these trainings on 15 consecutive days. The session ends with an exam conducted by NIOSH and a certificate will be given only for the participants who successfully complete the exam. The entry criteria for the course are the G.C.E (A/L) qualification.

## ■ Level Three Training

Safe workplace is the building block in occupational injury preventing strategy. In order to do so, qualified Safety Officers play a key role in industry. The Safety Officers should be qualified with the National Diploma in OSH which is the top most qualification accredited as NVQ 5 in Sri Lanka. This diploma curriculum was developed to assist the needs of safety related issues of the industries. There are three modules which should be completed within 1500 notional hours as to qualify as a Safety Officer and there are module exams to be completed successfully. Furthermore, the students have to submit

a project report as a partial fulfillment to get the required marks in order to get the certificate. The employability assessment will be carried out prior to the convocation.

The next development of NIOSH training will be the Higher National Diploma in OSH, which will commence in the year 2020.

## b. Occupational Safety and Health Projects

NIOSH in collaboration with the International Labour Organization and many other national and international organizations carries out OSH related projects with the objective of improving safety culture in industry. Mostly these projects are implemented focusing for selected burning OSH issues in the country.

## c. National Safety and Health Excellence Awards Competition

National Safety and Health Excellence Awards Competition was initiated by NIOSH during the year 2014 and currently we have completed three competitions. The best Occupational Safety and Health practicing industries were selected through a step wise process, including a desk review, filed verification, expert review. The award ceremony for the year 2018 was held at Nelum Pokuna Theater with the participation of the Hon. Prime Minister of the country.

## d. The National Occupational Safety and Health Conference

The National Occupational Safety and Health Conference is one of the major events organized by NIOSH annually. Objective of this conference is to disseminate most updated international and national OSH related information among Sri Lankan industries as to benchmark with the international arena. More than 500 employers and top management participate in this conference. Most of the OSH related products displays also will be one of the key activities in this conference. The conference organizers create a national OSH network among the participants which provide a platform to share the knowledge.

## e. Occupational Safety and Health Research

The National Institute of Occupational Safety and Health carried out research projects in collaboration with universities, industry or any other organization which needs assistance to make critical decisions based on evidence.

## f. National Occupational Safety and Health Professional Association

This was initiated by NIOSH to develop a strong network with our students and industrial stakeholders. All NIOSH students are qualified to join as a student member and with the upliftment of their qualifications and the support to the national arena they will be awarded associate membership, technical membership, graduate membership and chartered membership respectively. The pinnacle of this ladder will be fellow membership which will be awarded after assessing their achievements in the carrier development.

## g. CSR Projects

NIOSH is always supporting the needy groups in national disasters such as floods, droughts etc. NIOSH assess the situation based on evidence and try to uplift the OSH status while supporting to overcome the disastrous situation.

### 2.1.3 International Collaborations

According to the given objectives, NIOSH is collaborating with many international partners to develop Safety and Health status in Sri Lankan industries. The international agencies such as the National Institute of Occupational Safety and Health in Malaysia, Singapore, and Asia Occupational Safety and Health Research Institutes in India, Brunei, Indonesia, China, Japan, Korea etc are collaborating with NIOSH Sri Lanka and sharing most updated knowledge.

## 2.2 Service Quality Improvements

The National Institute of Occupational Safety and Health is continuously upgrading its service delivery. NIOSH always believes that all our customers should have user friendly working environment and easily accessible systems. Accordingly, two strategies are taken into consideration in relation to service quality improvements such as; infrastructure developments and quality management system certification developments.

### 2.2.1 Quality Management System Certification

NIOSH believes that the service quality improvements can be achieved through systemizing the service delivery. In order to do so NIOSH has obtained the ISO 9001 quality management system certification and the NVQ standards for all our trainings.

### 2.2.2 Infrastructure Developments at NIOSH

Customers are our asset. Therefore, NIOSH has taken all the steps to develop its infrastructure to provide a happy and comfortable environment to our customers. Furthermore, NIOSH believes that the highest efficacy of the employees could be obtained by providing a conducive working environment for its employees. To fulfill these requirements, NIOSH is devoted to develop its infrastructure as the institution is functioning in an old building. NIOSH has taken initial steps such as, the new laboratory development, and the new auditorium and library development for the institution.

# Chapter Three

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Institutional Progress  
for the Year 2020

## Institutional Progress

The National Institute of occupational safety & health has monitored the working environmental conditions of more than ..... industries with the objective of improving the working environmental status as to create a healthy work force as a routine working activity. The table 3.1 shows the number of industries monitored specifically in relation to different parameters.

Parameters obtained	Number accomplished
Noise levels	706
Light levels	1185
Temperature levels	698
Dust levels	768
Indoor Air quality	159
Air quality	150

Table 3.1 – environmental monitoring

### 3.2.1 Progress of the special activities

Training is one of the key activities conducted by NIOSH. Following table shows the progress of some of the special training activities which was conducted by NIOSH during the year 2020.

Training level	Training program	Duration of training
Level 3	National Diploma in Occupational safety & health	2020 September 02 - Batch No 19
		2020 September 26 - Batch No 20
		2020 October 18 - Batch No 21
Level 2	Certificate course in OSH	2020 January 25 - Batch 35
		2020 February 08 - Batch 36
		2020 September 26 - Batch 37
		2020 October 28 - Batch 38
Level one	Access engineering – Technical staff – Construction safety 6 day training	2020 January 03
	One day training on confined space entry	2020 February 03
	Safe handling of hazardous material – one day work shop	2020 February 14
	Foundation course on OSH – School dropouts	2020 February 17
	One day workshop on route cause analysis	2020 March 12

Table 3.1 Progress of the special activities

NIOSH schedules two Diploma courses for our clients. Due to the Covid 19 pandemic situation which the country had to face and due to the curfew and lockdown situations the scheduled courses were unable to commence. Only two certificate courses were completed among the scheduled six certificate courses.

But as a new foundation course which was commenced on the 14th February was successfully completed with the collaboration of the Access Engineering Pvt. Ltd. despite the Covid 19 pandemic. 25 participants were selected as scholars and the training fee and a stipend was given to all students by the Access engineering Pvt. Ltd. At the end of the training these students were absorbed as junior safety professionals by the INCCI cement and Access Engineering Pvt.

During the year 2020 despite the Covid Pandemic following trainings were completed successfully; Construction safety 6 day training, One day training on confined space entry, Safe handling of hazardous material – one day work shop, One day workshop on route cause analysis. Annual convocation and the safety & health conference also was unable to organize due to the pandemic as all of us had to follow the health guidelines and distance maintaining.

Special project; healthy socioeconomic recovery of the micro & small enterprise sector of sri lanka

## **1. Brief Description of the Context /Background in which Activities are Carried Out**

The project activities were carried out among the Micro and Small enterprise sector in selected districts specifically at Gampaha and Kalutara. This selection was given by the international Labour Organization as per the assessment conducted by the Small Enterprise Division Officers at the ground level. As the objective of the project was to develop occupational safety & health among the MSE's for re-start the businesses under the pandemic situation and sustainable development of the businesses. Accordingly, National Institute of Occupational Safety and Health (NIOSH) conducted 200 risk assessments among the given enterprises as to identify the gaps in OSH and assess the physical status and OSH status among these industries. The risk assessment conducted by physical visit and data gathered through the online KOBO tool. Followed by the risk assessment NIOSH identified the existing gaps on occupational safety in the establishments and developed a training plan and conducted virtual trainings and physical training workshops for these Micro and Small business holders. Training material was developed, and Covid preventive guideline was developed considering their educational levels focussing the inability to read in English. This guidebook was developed in Sinhala language since the target group mostly using the Sinhala language. .

The posters and the guidebook which was developed by NIOSH is attached here with;

Some of follow up activities after the training in both virtual and physical are as follows:

1. Komariaka food manufacturer at Bulathsinhala – Linked with Sri Lanka Standards intuition and currently proceeding to obtain the Good Manufacturing Certification (GMP) which he opened the access to large food chains such as Cargils Pvt. Ltd.

2. Yougout and Watalappan Manufacturer at - Processing to obtain the GMP certification with the support of NIOSH
3. Cap manufacturer (JK caps) at Kelaniya - This SME holder expanded his workplace based on the information NIOSH gave based on the risk assessment
4. Lady owned garment factory at Kelaniya shifted to her house from the business premises and expanded her business entity based on the guidelines given by NIOSH
5. Garment manufacturer who had few machines sewing garments transformed his business to preparing polyethene safety coveralls based on the information's and instructions given by NIOSH
6. Some of the participants who registered with the virtual trainings requested to give the links for the neighbours who run different SME's
7. Most of the SME' owners networked through viber/whats-app after the physical trainings as to share their needs, products, etc.

Outputs achieved during the reporting period are as follows;

- Completed 200 OSH risk assessments among the nominated MSME establishments.
- Identified the OSH gaps for further developments among the MSMEs's. (report attached)
- Training materials were developed and virtual trainings were done and 45 participated for the virtual trainings from Gampaha and Kalutara districts
- 6 OSH workshops were carried out at Beruwala, Moratuwa, Bulathsinhala, Negambo, Kelaniya, and Kadjugama – mention here the DS division
- Conducted the poster campaign among the MSMEs
- Conducted the follow up activities such as few visits were done and the correctiveactions for electrical safety & kitchen safety were taught individually.
- Entrepreneurs called Mr. Weerasinghe from wewel industry, and tew of the shoe manufactures from Kelaniya district were linked with "SHILPASABAH" which they have agreed to find the market for them.

A poster campaign was carried out among the SME's and all the other industries with the objective of creating awareness on preventive strategies of Covid 19. The specially created posters are as follows;

A special guidebook was developed and distributed among the SME's in Sinhalese language.





# COVID-19 Prevention Guidelines for All Industries

The novel corona virus infection, - COVID-19 which is a respiratory disease that spreads through a virus. This virus is a close member of the SARS/MERS family having similar implications

The World Health Organization has declared this situation as a world "Pandemic". Accordingly, all industries should engage with the public health authorities and the guidelines given by the National Institute of Occupational Safety & Health, Ministry of Labour to implement action to prevent and control the spread of the virus among the industry.

## EIGHT STEPS TO FOLLOW

### 1 SAFETY COMMITTEE TO BE ESTABLISHED AND FUNCTIONED

- Follow the guidelines given by the government
- Hand washing/sanitation measures to be strictly followed
- If any employee has fever, immediately contact industrial nurse, call 1990 – SUWASARIYA
- Contact area MOH
- Follow instructions as per the doctor's advise
- Sanitize the employees working premises with disinfectant
- Inform the area PH and aid the screening process of the contacted employees

### 2 TRANSPORT ARRANGEMENTS

Try to provide office transport as much as possible and to avoid public transport as it may spread and give flexible working arrangements even at home wherever possible

### 3 INSTRUCTIONS TO EMPLOYEES

Instruct the employees to keep at least 2 meters distance while talking, seated in the meal room and not to give breaks at the same time just to avoid mass gatherings at the meal rooms and follow safety measures prepared by employers.

### 4 FINGER PRINT CAPTURING MACHINES

Provide washing facilities/hand sanitizers near the finger print capturing machines

### 5 MAINTAIN HEALTH & NUTRITION

### 6 LEAVE ARRANGEMENTS

Deploy only employees required to maintain essential services.

### 7 IF THE INDUSTRIES WANT TO CHANGE THEIR WORK SCHEDULES RELATED TO COVID INFECTION AND CRISIS SITUATION REPORT TO NEAREST LABOUR OFFICE OR TO THE COMMISSIONER GENERAL OF LABOR – 0112581998/0718022128 0712482571

### 8 FOR ANY HEALTH-RELATED INFORMATION PLEASE CONTACT - 0774457566



#### IN CASE OF DETECTION OF A CORONA INFECTED CASE IN INDUSTRY

- If worker comes with fever/cough, runny nose etc. or related symptoms & history with any foreign visitor, or corona patient, immediately give leave
- Instruct him/her to hospitalize, following the nearest Doctors advise.
- Disinfect the factory with disinfectant
- If it is a small factory, give leave for two weeks and home quarantine should be instructed.
- If it is a large factory, employing thousands of workers, give leave for the section where she/he was working and the entire factory should be disinfected.
- All contacts such as company transport, canteen workers and canteen premises should be disinfected and if there any contacts with the workers in these special sections should be given leave
- Inform the nearest MOH, PH to take necessary action

# කොරෝනා වයිරසය සමඟ චිදිතෙද, කටයුතු කරගෙන යාම

මුළු ලෝකයටම

කර්ජනයක් වෙලා ඇති මාරාන්තික 'කොරෝනා වයිරසය' ශ්‍රී ලංකාවටද විශාල තර්ජනයක් විය හැකිය. මේ වයිරසය ගැන හිඟයාකාරව දැනුවත් වීම, මෙම අවධානයෙන් ආරක්ෂා වීමට අපට උදව් වේවි.

## රෝග ලක්ෂණ

- හෙම්බිරිස්සාව • උගුරේ වේදනාව
- හිසරදය • උණ
- කැස්ස • ඇඟපත රුදව

## රෝග බෝවන ක්‍රම

- රෝගය වැළඳුණු රෝගියකු මගින්
- කැස්ස හා කිවිසුම් යාමෙන් වාතයට එක්වන කෙළ බිඳිති මගින්
- වැළඳුණු අයකු සමීපව හෝ වැළඳ ගැනීම මගින්
- වෛරසය තැවරුණු තැනක් හෝ දෙයක් ස්පර්ෂ කොට මුඛය, නාසය හෝ ඇස ඇල්ලීම මගින්

## ආරක්ෂාවට පියවර

- විෂවිජනාශක දියර හෝ සබන් මගින් දෑත් නිවැරදි ලෙස පිරිසිදු කර ගන්න



- ජනතාව වැඩි වශයෙන් ගැවසෙන තැන්වලදී මුඛ ආවරනයක් (N95/Surgical Mask) පැළඳීම සහ කැස්ස හෝ කිවිසුම් ඇති විට මුඛ ආවරණයක් භාවිතා කරන්න



- ඇඟ සිතල හෝ උණ වැනි රෝග ලක්ෂණ ඇති රෝගී අයකු සමඟ සමීප ඇසුර හෝ වැළඳ ගැනීමෙන් වැළකින්න



- කැස්ස හෝ කිවිසුම් ඇති වන විට මුඛ ආවරණයක් නොමැති නම් වැඳුම්පෙට් නාසය, මුඛය ආවරණය කරන්න



- සේවා ස්ථානයේ හා පොදු ස්ථාන වල මීටරයක දුරින් සිටීම

ඉහත රෝග ලක්ෂණ ඇත්නම් වහාම වෛද්‍යවරයකු වෙත යොමු වන්න

ශ්‍රී ලංකා සෞඛ්‍ය සේවා දෙපාර්තමේන්තුව හා සමාජ-ආර්ථික ප්‍රයෝගී ව්‍යාපෘතිය



ජාතික වෘත්තීය පුරවැසිතනා හා සෞඛ්‍ය ආයතනය  
 nos, 91, මහලංගිය, කොළඹ 09 | 011 2 585 425, 011 2 588 672  
 www.niosh.gov.lk

A poster campaign was carried out among the SME's and all the other industries with the objective of creating awareness on preventive strategies of Covid 19. The specially created posters are as follows;





# මෙහෙයුම අවසන් නැත ගමනාගමනයේදී වගකීම ඉටු කරමු

කොවිඩ්-19 වෛරසය උවදුරු තවමත් අවසන් වී නොමැති අතර නිරන්තරයෙන් ආරක්ෂිත සෞඛ්‍ය පුරුදු අනුගමනය කිරීමට සිදු වී ඇත. කාර්යාල වාහන භාවිතයේදීත් අප ඉතා ප්‍රවේශම් විය යුතු අතර ඒ ප්‍රවේශම් වෛරසය හවිත් කෙරෙනුටු පැතිරීම් නැවැත්වීමටය. අප ආරක්ෂා වී කොවිඩ්-19 මර්දනයට සහාය වෙමු!



## කාර්යාල වාහන භාවිතයේදී

<p>කවුලු (shutters) විවර කල හැකි, වාහන ලෙහෙසියෙන් එතා මේතා ගමන් කල හැකි වාහනයක් වීම</p>	<p>ගමන් ගන්නා පිරිස අතර ආරක්ෂිත දුර ප්‍රමාණය තබා ගෙන යාම</p>	<p>වාහනයේ දොර අසල අත් පිරිසිදු කර ගැනීමට විෂබීජනාශක දියර භෝතල් සවි කිරීම</p>	<p>රියැදුරු අනෙක් මඟින්ගෙන් වෙන් කිරීම (ඉවි හෝ සුදුසු අමු උවැසයක් යොදා)</p>
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## රියැදුරුගේ වගකීම

<p>දිනපතා ස්වයං සෞඛ්‍ය ඇගයීම් හා එහි වාර්තාවක් පවත්වාගෙන යාම</p>	<p>රාජකාරිය අතර හෝ හිමි වීමෙන් පසුව කිසිවෙකුට රජය තුලට ඇතුලු වීමට ඉඩ නොදීම</p>	<p>විෂබීජනාශක නිතරම වාහනය තුල තැබීමට වග බලා ගැනීම</p>	<p>වාහනය මඟින් සම්භ පදවන වේලාවන්වලදී මුහුණ ආවරණයක් පැළඳීම</p>
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## වාහනය විෂබීජනරණය කිරීමේදී

සෑම ගමනකට පෙර වාහනය හොදින් විෂබීජනරණයට ලක් කිරීම

විෂබීජනරණය කිරීමේදී විශේෂයෙන් සැලකිය යුතු කරුණු අතර

- වාහනයේ පිටත හා රෝද විෂබීජනරණය
- වාහනයේ ඇතුළත විෂබීජනරණය

විෂබීජනරණයෙන් පසුව වාහනය අඩුම තරමින් විනාඩි 15 වත් වාතයට හිරුවරනය කර තැබීම

## මඟින්ගේ වගකීම

වාහනයට ඇතුළුවීමේදී හා පිටවීමේදී විෂබීජනාසනයකින් දෑත් පිරිසිදු කර ගැනීම

මුඛ ආවරන ගමනාන්තය දක්වා පැළඳ සිටීම

තුමන හෝ රෝග ලක්ෂණයක් ඇත්නම්, ලෙසු අය අනතුරු නොදමා හිටපේ රැඳීම හා වයාම් වෛද්‍යවරයකු ඇමතිම

# වෛෂයිම අවසන් නැත



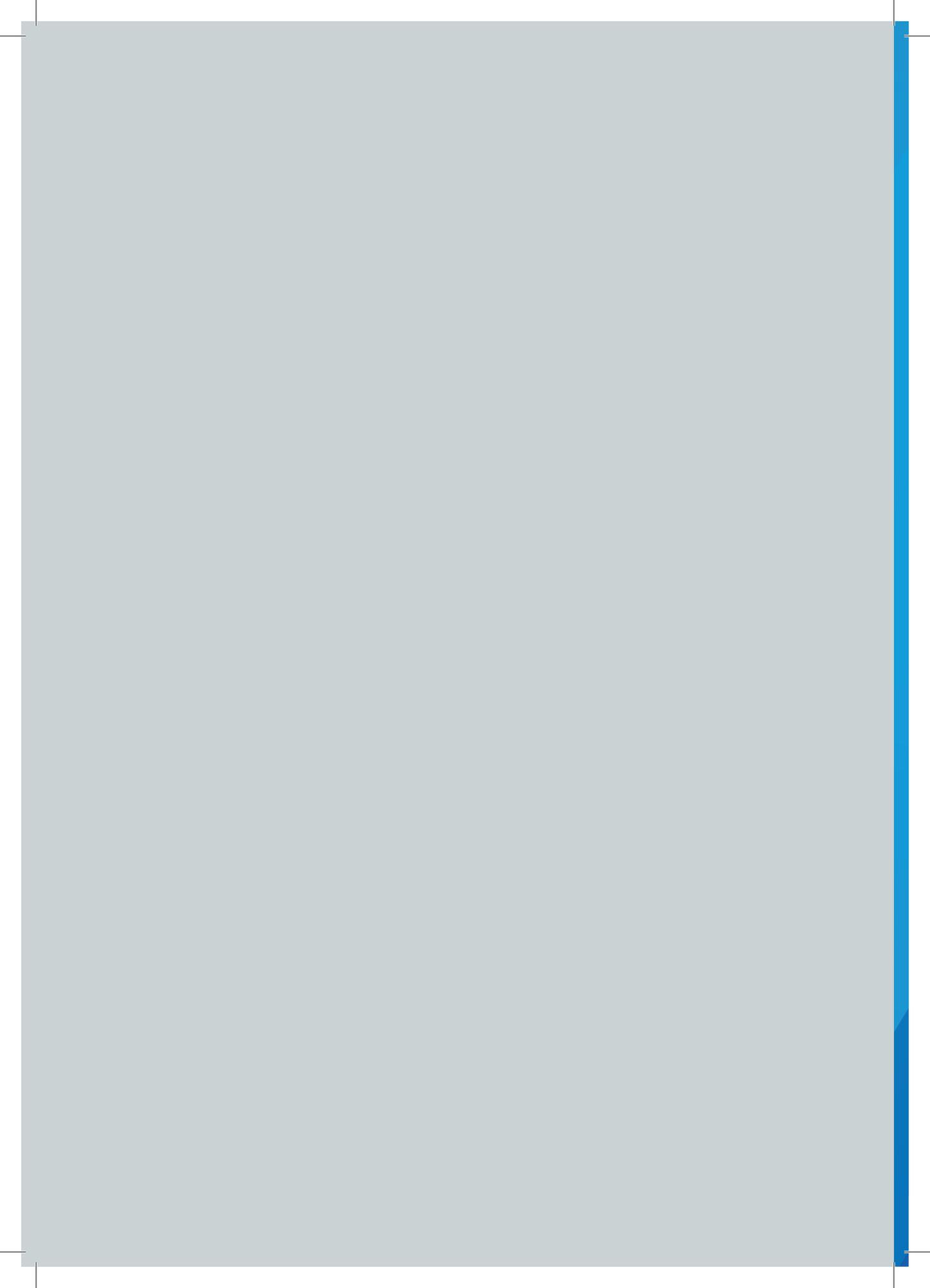
තවදුන් ව්‍යසනයකදී රටේ මුලිකත්වය ගත් විරෝධාර රණවිරුවෝ, කොරොනා උවදුරේදීත් මෙතෙක් පෙරමුන ගත් අය අතර පෙරමුණේ වුහ. කොවිඩ්-19 වෛරසය තවම මුළුමනින්ම පහ වී නැති අතර, මේ... තවදුරටත් විරෝධාර ඔබගේ සේවය රටට අත්‍යවශ්‍යම කාලයයි. ජනතාව ආරක්ෂා කරන ඔබ... ආරක්ෂා වී සිටිය යුතුමයි.

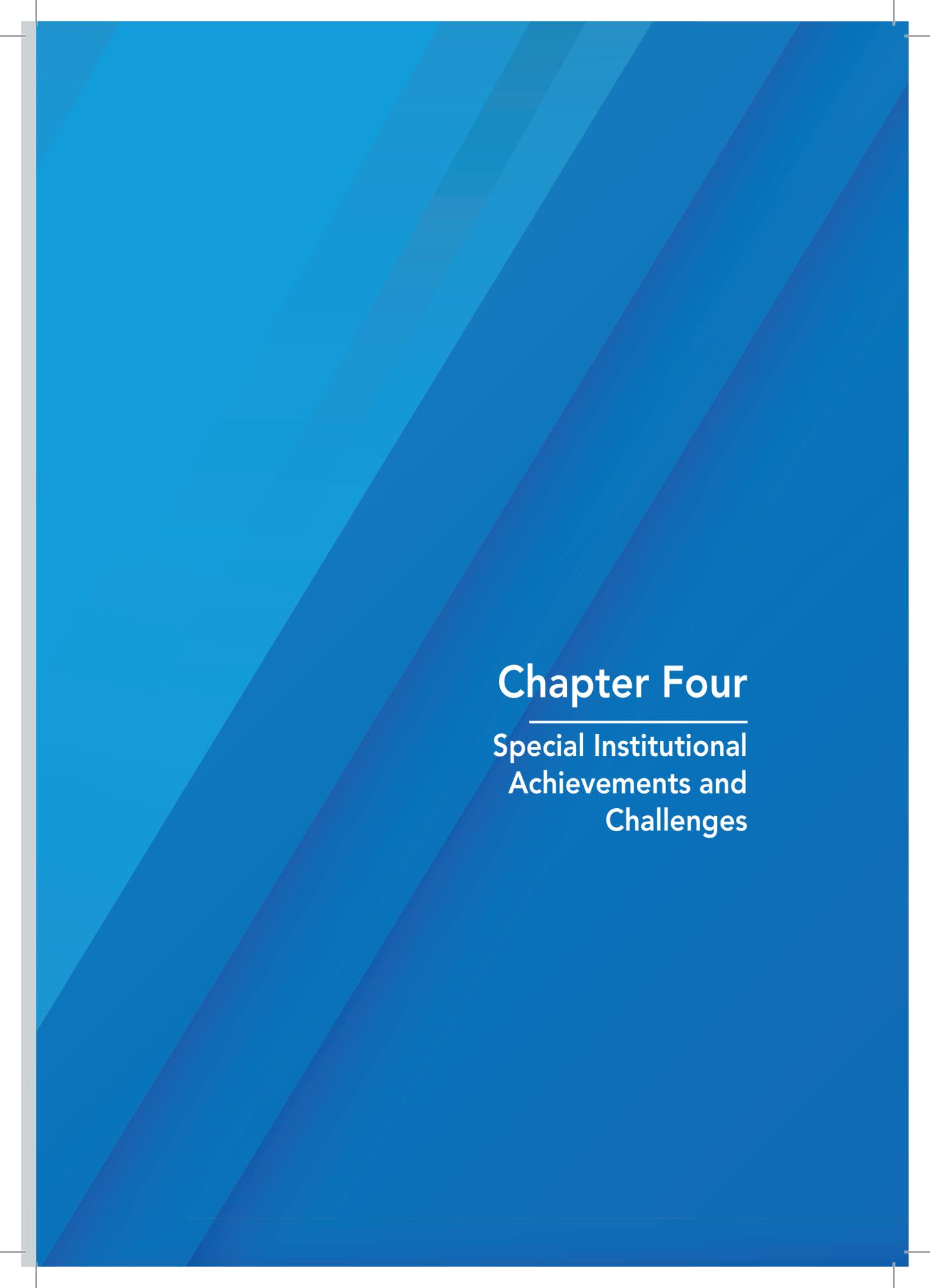
**එබැවින් මේ පුරුදු, පුරුදු කර ගමු !**

<p>දිනපතා ස්වයං පරීක්ෂණයකට යුක් වීම</p>	<p>වේගයකු හෝ සාපයකින් පුරුදුගත පරීක්ෂාවට පෙර අවිච්ඡිද්‍යමයව ආරක්ෂිත ආචාරයක් පැදවීම</p>	<p>සමාජ දුරස්ථතාවය නම් කෙරීම</p> <ul style="list-style-type: none"> <li>• වෛරස ස්ථානයේදී</li> <li>• සේවා ස්ථානයේ</li> <li>• තෝරාගැනීමේදී</li> <li>• පිටත රාජ්‍යයේදී</li> <li>• සේවා ස්ථානයේ සිටීමේදී</li> </ul>
<p>තිරිඳුරුව සමත් හෝ වසරික නාශකයක් යොදා ගත්තේ 20 පමණ තොරුන් දැක් සේවීම</p>	<p>ඔවසින් පිටතදී, ගමනාගමනයේදී සහ රාජ්‍යයේදී මුඛ ආවරනයක් පැදවීම</p>	<p>ආහාර සහ අනෙකුත් අය සමඟ ප්‍රතිමාරයක් වළකින්න</p>
<p>වේවාසිතාගාරයේ තුළ ආහාර පැකට්ටු හෝ ආහාර පැකට්ටු වළකින්න</p>	<p>තම පිටම සිඳුන අලුතින් නාවීමේදී පමණක් අලු අලුතින් හා කෙටිම පමණක් නාවීම සිරිම</p>	<p>ඔබගේ සිඳු අලුතින් (UNIFORM) පිටතින් පැදවා පිරිසිදු වී, තෝරාගැනීමට අනුදු වීම</p>
<p>තොව්වි මෙහෙයුමකට පෙර හා පසු නාවීම කරන ආයුධ හා උපකරණ විනෝදකරණය කිරීම</p>	<p>සෑම විටම එක් කණ්ඩායම් ප්‍රමවේදයකට දිනම පෙරවෙන් යෙදීම</p>	<p>ඔවසු අවස්ථා වලදී සමාජ සම්බන්ධතා අවම කිරීම</p>

ජාතික වෘත්තීය පුරක්ෂිතතා හා සෞඛ්‍යය ආයතනයේ පණිවිඩයකි

කොවිඩ්-19 රෝග ලක්ෂණ ඇති වූ හෝත් දුක්ඛණීන් සෞඛ්‍යය පරීක්ෂකවරයෙකු හෝ වෛද්‍යවරයකු අමතන්න



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# Chapter Four

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## Special Institutional Achievements and Challenges

## Special Institutional Achievements and Challenges

The World Health Organization declared a Public Health Emergency of International Concern on 30 January 2020, and later declared a pandemic on 11 March 2020. As of 27 December 2020, more than 4 million new COVID-19 cases have been confirmed, with more than 72,000 confirmed deaths attributed to COVID-19, making it one of the deadliest pandemics in history. The severity of COVID-19 symptoms is highly variable, ranging from unnoticeable to life-threatening. Accordingly, NIOSH also had a devastating 2020 year. Although NIOSH could not achieve the set targets as we expected due to lock downs, curfew, and travel restrictions, NIOSH is proud to declare that we could achieve Rs. 11,057,350/- profit at the end of the year, while most of the other institutions failed to become profitable. It was a commendable achievement even within the recession we had in Sri Lanka. The key factor for this achievement was due to the correct decision making by the top management and diversifying our tasks and using adopting new technology into the service provision.

Furthermore, NIOSH could visit 200 small scale industries during the latter part of the year from October to December and supported them in business continuity and Covid prevention among them. It also was considered as a special achievement by NIOSH as 65% of the Sri Lankan work force belongs to the small-scale industries.

The Covid 19 pandemic has resulted in significant global social and economic disruption, including the largest global recession since the Great Depression of the 1930s. It has led to widespread supply shortages exacerbated by panic buying, agricultural disruption, and food shortages. However, there have also been decreased emissions of pollutants and greenhouse gases. Like in all educational institutions and public areas have been partially or fully closed, and many events have been cancelled or postponed. Accordingly, NIOSH also had to face the serious implications of Covid 19 pandemic as the physical trainings had to postpone. The staff could not present in office due to travel restrictions and the promotional campaigns had to be stopped as it took a while to convert our work into online based tasks. Furthermore, NIOSH was unable to carry out the risk assessments, OSH audits, environmental monitoring and even the medical assessments including lung function testing and physical examinations as to avoid the risk of contamination.

NIOSH could not fill two staff vacancies as two of our staff members left due to their personal reasons. Therefore it also gave bad repercussions during the pandemic.

# Chapter Five

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## Financial Analysis

## Financial Analysis 2019 – 2020

	2020	2019
Income from Occupational Safety and Health Course	8,752,050.00	24,399,651.00
Income from Environmental Measurements	10,123,400.00	13,797,050.00
Income from the services rendered by co-operative Agreement made with other institutes	4,558,200.00	3,831,351.00
Income from Medical Test Activities	1,140,933.00	2,220,710.00
Income on Occupational Safety and Health Day	138,000.00	13,317,793.00
Income from Interest (NOISH Development Fund)	11,643,159.00	111,628,062.00
Income from NIOSH Membership	131,000.00	62,250.00
Other Income	204,928.00	468,260.00
<b>Total</b>	<b>36,691,670.00</b>	<b>69,725,171.00</b>

Table 5.1 Financial Analysis 2019-2020

# National Audit Office

My No: LEW/A/NIOSH/01/2020/06

Date: 08th September 2021

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 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018.

The above report is submitted herewith.

W.P.C. Wickremaratne

Auditor General

Copies: 01. Secretary – Ministry of Labour

02. Secretary – Ministry of Finance

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 2020 in terms of Section 12 of the National Audit Act No. 19 of 2018.

## 1. Financial Statements

### 1.1 *Qualified Opinion*

The audit of financial statements of the National Institute of Occupational Safety and Health for the year ended 31 December 2020 comprising the statement of Financial Position as at 31 December 2019 and the statement of financial performance, statement of changes in equity and statement of cash flows for the year then ended and the summary of significant accounting policies and other explanatory information 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 Section 12 of the National Audit Act No. 19 of 2018 and the provisions of the Finance Act No.38 of 1971. My report will be tabled in the Parliament in due course, in terms of sub section 154 (6) of the Constitution.

In my opinion, except for the effects of the matters described in the basis for 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 2020, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

### 1.2 *Basis for the Qualified Opinion*

- (a) As a result of not reviewing the useful life of fixed assets annually according to Sri Lanka Public Sector Accounting Standard 07, assets amounting to Rs.17,387,806 which had been fully depreciated by the end of the year were still being used. No action had been taken to correct the estimation error thus occurred in accordance with the SLPSAS 03.
- (b) Investment interest income receivable had been understated in accounts of Rs.832,890 for the year. The surplus for the year and the interest income receivable were understated by that amount in the financial statements.
- (c) When preparing the cash flow statement, it was observed that the cash flow statement had not been correctly prepared as a result of the capital grant of Rs. 1,040,449 received from the Treasury for the year 2020 not being mentioned as cash received under the financial activities, non adjustment of cash received for Investment interest income of Rs.11,583,055 and employee loan interest income of Rs.60,104 and non inclusion of the cash received for disposal of goods of Rs.51,000 in the cash flow statement and the inclusion of prior year adjustments of Rs.456,020 in the cash flow statement.

- (d) Although the institute had purchased and used a van in 2018 for Rs. 9,700,000 had not depreciated annually. Furthermore, the depreciation rate for vehicles was not disclosed in the notes. The cost of the vehicle was not included in the institute's fixed assets register.
- (e) Although the annual depreciation has been deducted from the asset account by Rs.165,000 in respect of medical equipment valued at Rs. 1,650,000 purchased on a donation was not included as an expense in the financial performance statement. Furthermore, annually amortized donations amount equal to that depreciation value had not been included in the financial performance statement as deferred income.
- (f) The receipts in respect of 54 payment vouchers for goods and services procured during the year under review to the value of Rs. 3,189,463 had not been submitted to the audit.
- (g) The institution had not formulated a capital grant accounting policy and the capital grants made by the Treasury were first accounted for as Treasury grants and subsequently only the grants received in previous years had been deposited in the accumulated fund as capital grant reimbursements. Therefore, instead of the total amount of Government Capital Grants, only the Capital Grants received in the relevant year were shown in the financial statements. Accordingly, the amount stated in the financial statement as capital grant for the year under review was only Rs. 1,040,449.

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 2020 of the Institution**

Other information means information, though included in the Annual Report 2020 of the institution 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 on it.

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

In reading the annual report 2020 of the institution, if I concluded that there are material misstatements, such matters shall be communicated to those charged with management. If there still are misstatements which have not been corrected, they will be included in the report to be tabled in Parliament by me in due course in terms of Article 154(6) of the Constitution

#### **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 Sub-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 Auditor's Responsibility for the Audit of 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 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 have communicated 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.
- 2.1.3 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 (d) of the National Audit Act No. 19 of 2018, 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;

Even though the Chief Accounting Officer is required to submit the Annual Financial Statements, along with the Annual Performance Reports to the Auditor General as per the requirements of Section 16.2 of the National Audit Act No. 19 of 2018, the Performance Report had not been submitted with the Financial Statements.

2.2.3 Other than the following observations, whether the institute has performed according to its powers, functions and duties as per the requirements of Section 12 (e) of the National Audit Act, No. 19 of 2018.

Although the institute was supposed to establish national standards in the field of occupational safety and health, those standards had not been established until April 30, 2021;

2.2.4. In terms of the requirement of section 12 (d) of the National Audit Act No. 19 of 2018, 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;

### 3. Other Matters

- (a) In the Annual Board of Survey Report for the year 2019, only the balance was mentioned according to the ledger of all the items and the actual balance was not mentioned. Deficits and surpluses were not calculated and the accuracy of the annual inventory report could not be verified.
- (b) Due to failure to identify the bank balance required to maintain the operations of the institution successfully and to invest the surplus money effectively, at the end of each month of the year under review, amounts ranging from Rs. 4.6 million to Rs. 19.3 million remained idling in the current account. As a result, the fund had lost interest income that could have been earned.
- (c) The stationery cost of the institution in 2019 was Rs. 427,308. That expenditure in the year 2020 was Rs. 1,223,216 and the remaining stock of stocks as on 31st December 2020 had not been calculated and mentioned in the financial statements under the year under review, the institute's operations were less than in 2019, but the reasons for the increase in stationery expenditure by Rs.795,908 or 186 percent were not disclosed to the audit.

**W.P.C. Wickremaratne**

Auditor General

## National Audit Office

My No: LEW/A/NIOSH/01/2020/06

Date: 29th October 2021

Chairman

National Institute of Occupational Safety and Health

Detailed report of the Auditor General on the activities of the National Institute of Occupational Safety and Health for the year ended 31 December 2020 inclusive of financial statements submitted to the Chairman in terms of Section 13(7)(j) of the Finance Act No. 38 of 1971.

The above report is submitted herewith.

02. Your attention is wished to be drawn in this regard to Section 13(8) of the Finance Act quoted below.

T.G.I. Padmini

Assistant Auditor General

For the Auditor General

- Copies -
1. Secretary, Ministry of Labour
  2. Secretary of Finance

Section 13(8) of Finance Act

“The reports referred to in paragraphs (a) and (b) of sub-section (7) shall be considered by the governing body of a public corporation and after such consideration that body shall inform the Auditor-General of the steps that they propose to take with regard to the matters pointed out in the audit reports within three months of the submission of the reports to the corporation.”

# National Audit Office

My No: LEW/A/NIOSH/01/2020/06

Date: 29th October 2021

Chairman

National Institute of Occupational Safety and Health

Detailed report of the Auditor General on the activities of the National Institute of Occupational Safety and Health for the year ended 31 December 2020 inclusive of financial statements submitted to the Chairman in terms of Section 13(7)(j) of the Finance Act No. 38 of 1971.

The audit on the functions of the National Institute of Occupational Safety and Health inclusive of financial statements thereof for the year ended 31 December 2020 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 Section 13(1) of the Finance Act No.38 of 1971 and the provisions of the National Audit Act No. 19 of 2018. The outcomes of the audit conducted in terms of Section 13(7)(j) of Section 13 of the Finance Act, Act. 38 of 1971 are issued by this report.

## **1.2 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 Sub 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.

In terms of Section 39 of the National Audit Act No.19 of 2018, the Governing Council is required to submit to me the remedial actions within three months from the submission of the reports to the auditee entities.

## 1.2 Scope

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 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.

The scope of the audit has been expanded for the inspection of the following to the fullest possible extent and whenever required.

- In respect of the submission of information, whether the organization, systems, procedures, books, reports and other documents have been properly and adequately planned so as to enable the continuous evaluation of the functions of the institution and whether such systems, procedures, books, reports and other documents are being maintained effectively;

- Whether the institution has acted in compliance with an applicable law or a general or special order issued by the governing council of the institution;
- Whether the institution has acted in compliance with its powers, functions and duties;
- Whether resources have been procured and utilized economically, efficiently and productively within timeframes and in compliance with the applicable laws;

## 1.4 Financial Statements

### 1.4.1 Non compliance with Sri Lanka Accounting Standards

Non Compliance with the reference to particular Standard	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management	Recommendation
(a) As a result of not reviewing the useful life of fixed assets annually according to Sri Lanka Public Sector Accounting Standard 07, assets amounting to Rs. 17,387,806 which had been fully depreciated by the end of the year were still being used. No action had been taken to correct the estimation error thus occurred in accordance with the SLPSAS 03.	Existing	It is required to upgrade the existing system	This was identified in 2020 but could not be carried out due to the prevailing Covid-19 pandemic. Necessary actions have already been taken to dispose of the assets to disposed of during the year 2021 and to recalculate other usable assets.	In terms of the standard, useful life of the fixed assets should be reviewed annually and the depreciable amount should be determined.
(b) A stock of medical equipment costing Rs. 676,665 had been revalued at Rs. 340,000 in the year 2017. However, both the cost of the cost of the revalued medical equipment and the cumulative depreciation values had been maintained in accounts without removing from accounts.	New	It is required to upgrade the existing system	Instructions were given in 2021 to correct this error of removing from accounting notes taken place in the year 2017 as an adjustment of the previous year.	Should be accounted in terms of Sri Lanka Public Sector Accounting Standards.

Non Compliance with the reference to particular Standard	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management	Recommendation
<p>(c) Although the institute had purchased and used a van in 2018 for Rs. 9,700,000 had not depreciated annually. Furthermore, the depreciation rate for vehicles was not disclosed in the notes. The cost of the vehicle was not included in the institute's fixed assets register.</p>	New	It is required to upgrade the existing system	<p>Agree with the audit observation and this error occurred in maintaining the fixed assets register in Excel Sheets in the year 2020 and assure that it will not recur in future.</p> <p>Instructions have been given to enter the depreciation adjustment relevant to the year 2020 under the previous year adjustments.</p>	Purchasing and depreciation of fixed assets should be carried out in terms of the standard.
<p>(d) Although the annual depreciation has been deducted from the asset account by Rs.165,000 in respect of medical equipment valued at Rs. 1,650,000 purchased on a donation was not included as an expense in the financial performance statement. Furthermore, annually amortized donations amount equal to that depreciation value had not been included in the financial performance statement as deferred income.</p>	New	It is required to upgrade the existing system	<p>at the time of purchasing these items of equipment, the accounts of the year 2018 were amended and submitted again.</p> <p>As proposed by you, you are kindly requested to submit a clear recommendation as to how accounting notes should be made regarding the depreciation of this asset.</p>	Should be accounted in terms of Sri Lanka Public Sector Accounting Standards

## 1.4.2 Accounting deficiencies

Non Compliance with the reference to particular Standard	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management	Recommendation
(a) Investment interest income receivable had been understated in accounts of Rs.832,890 for the year. The surplus for the year and the interest income receivable were understated by that amount in the financial statements.	New	It is required to upgrade the existing system	The accountant was instructed to correct the omissions in the calculation by 2021 as an adjustment of the previous year.	Interest should be calculated taking into account agreed interest rates and correct periods of time.
(b) Even though the deduction of payable accounts under working capital movements in the cash flow statement was Rs. 630,191, it had been overstated by Rs. 163,878 as Rs. 466,313.	New	It is required to upgrade the existing system	The institution has calculated the movements in working capital as Rs. 466,313 by adjusting the difference after deducting the bonuses from the total liabilities payable in the years 2018 & 2019.  Therefore, you are informed that we are not in agreement with the audit observation which says that Rs. 163,378 had been overstated.	The institution should take action to prepare financial statements in terms of accounting standards and in compliance with the specific guidelines therein.
(c) When preparing the cash flow statement, it was observed that the cash flow statement had not been correctly prepared as a result of the capital grant of Rs. 1,040,449 -	New	It is required to upgrade the existing system	Instructions were given to take proper care in preparing the cash flow statement.  The sum of Rs. 51,000 is an income from the sale of scarp materials and is not an investment.	Cash flow statement should be prepared in terms of Accounting Standard 02.

<p>received from the Treasury for the year 2020 not being mentioned as cash received under the financial activities, non adjustment of cash received for Investment interest income of Rs.11,583,055 and employee loan interest income of Rs.60,104 and non inclusion of the cash received for disposal of goods of Rs.51,000 in the cash flow statement and the inclusion of prior year adjustments of Rs.456,020 in the cash flow statement.</p>	New	It is required to upgrade the existing system	Interest income generated from investment activities amounting to Rs. 456,020 was taken to the cash flow statement as prior year adjustment by comparing with the previous year.	Cash flow statement should be prepared in terms of Accounting Standard 02.	
<p>(d) Even though the expenditure relevant to the acquisition of plant property and equipment during the year under review was Rs. 175,638, it was indicated as Rs. 159,329 according to the fixed assets register. Therefore a difference of Rs.16,309 was observed between the balances.</p>		New	It is required to upgrade the existing system	instructions were given to identify the difference between the fixed assets register and the accounts and correct the accounts	Action should be taken to prepare financial statements accurately with correct figures.
<p>(e) The institution had not formulated a capital grant accounting policy and the capital grants made by the Treasury were first accounted for as Treasury grants and subsequently only the grants received in..</p>		New	It is required to upgrade the existing system	All accounting activities of the institute are accounted through the Quick Book computer software and are presented under separate headings in the financial statements submitted in the capital expenditure sheet.	An accounting policy should be formulated and disclosed in...

<p>the accumulated fund as capital grant reimbursements. Therefore, instead of the total amount of Government Capital Grants, only the Capital Grants received in the relevant year were shown in the financial statements. Accordingly, the amount stated in the financial statement as capital grant for the year under review was only Rs. 1,040,449.</p>	<p>New</p>	<p>It is required to upgrade the existing system</p>	<p>(Expenditure Excel Sheet) for the year 2019 but the capital gains are automatically added to the accumulated fund by the accounting system and those adjustments are made when submitting account statements and in the following year, Note No. 04 presents in detail how the accumulated surplus was formed.</p>	<p>financial statements in accounting capital grants and accounts should be kept accordingly.</p>
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### 1.4.3 Lack of written evidence for audit

Item	Amount	Audit evidence not provided	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management	Recommendation
(a) Purchases and services	3,189,463	The receipts in respect of 54 payment vouchers for goods and services procured by the institute had not been submitted to the audit and only the relevant invoices had been attached to the voucher.	New	It is required to upgrade the existing system	<p>Though it has been stated in the audit query that the relevant payments had been made by vouchers on the basis of invoices, the signature had been placed on the reverse of vouchers confirming the receipt of payment. Further, the majority of vouchers referred to by the audit are for the servicing of vehicles of the institute and the officer in charge of transport has confirmed the procurement of the said service.</p> <p>However instructions have been given to obtain confirmation letters from the service providers or receipts when payments are made in future.</p>	After making a payment, bills should be obtained to corroborate the payment.

## 1.5 Non-compliance with Laws, Rules, Regulations and Management Decisions

Reference to laws, rules and regulations etc	Non-compliance	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management	Recommendation
<p>(a) National Institute of Occupational Safety &amp; Health, Act No. 38 of 2009</p> <p>(i) Sub-section 3(1)(c) of the</p>	<p>Although the institute was supposed to establish national standards in the field of occupational safety and health, those standards had not been established even by 30 April 2020.</p>	New	<p>It is required to upgrade the existing system</p>	<p>In addition to the Factories Ordinance, all arrangements have been made to bring in a new Act as the Occupational Safety, Health and Welfare Act. Following the passage of the new Act, action will be taken to establish the relevant standards</p>	<p>Action should be taken in terms of Act No. 38 of 2009.</p>
<p>(b) Section 16: 2 of the National Audit Act No. 19 of 2018</p>	<p>The Chief Accounting Officer was required to submit the Annual Financial Statements, along with the Annual Performance Reports, to the Auditor General, but no Performance Report was submitted with the Financial Statements.</p>	New	<p>It is required to upgrade the existing system</p>	<p>In terms of Section 16.2, the performance reports of the institute will be submitted along with the Accounts Statements separately in future years.</p>	<p>Action should be taken to submit a performance report along with the financial statements.</p>

## 1.6. Financial Management

Audit observation	Whether a new observation/ existing observation	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management
<p>(a) Due to failure to identify the bank balance required to maintain the operations of the institution successfully and to invest the surplus money effectively, at the end of each month of the year under review, amounts ranging from Rs. 4.6 million to Rs. 19.3 million remained idling in the current account. As a result, the fund had lost interest income that could have been earned.</p>	<p>New</p>	<p>It is required to upgrade the existing system</p>	<p>Rs.5.9 million had to be kept in reserve as it was expected to purchase medical equipment and computers (laptops) in 2020. Although computers (laptops) have been purchased so far, it has not been possible to deposit money in investments due to delays in importing the equipment due to the occasional covid-19 pandemic. Therefore institute has not lost any interest income that could have earned as stated in this audit observation and therefore cannot agree in this regard. However, I would like to inform you that the money will be invested after a proper assessment of the cash balance of the institution and a formal appraisal.</p>	<p>The bank balance should be identified and the excess money should be invested in a short-term savings scheme.</p>

## 2.1 Financial Result

The operating result of the year under review had been a surplus of Rs.11,057,350 and the corresponding surplus in the preceding year amounted to Rs.28,130,642. Accordingly, a deterioration of Rs.17,073,292 was observed in the financial result. The Covid – 19 pandemic was the main cause of this deterioration.

## 3. Operational Review

### 3.1 Management Inefficiencies

Audit observation	Whether a new observation/ existing observation	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management
<p>(a) Public Finance Circular No. 01/2020 dated 28 August 2020 Paragraph 11.1</p> <p>Even though the annual board of survey should be physically completed before 31 January of the ensuing financial year, the board survey activities relevant to the year under review had not been completed even by 30 April 2021.</p>	New	It is required to upgrade the existing system	<p>The institute commenced the Board of Survey on 26 February and it could not be completed by the date referred to in the audit since the relevant officers could not be summoned for duty as they were residing in areas where travel restrictions had been imposed due to the Covid-19 pandemic.</p> <p>However despite the Covid-19 pandemic, Board of Survey activities have been completed as of now.</p>	Action should be taken in terms of Public Finance Circular 01.2020

Audit observation	Whether a new observation/ existing observation	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management
<p>(b) In the Annual Board of Survey Report for the year 2019, only the balance was mentioned according to the ledger of all the items and the actual balance was not mentioned. Deficits and surpluses were not calculated and the accuracy of the annual inventory report could not be verified.</p>	New	It is required to upgrade the existing system	I agree that the actual balance for the 2019 Board of Survey had not recorded and wish to state that the committee members had indicated that there was no excess or deficiency prior to those signatures (on the required page). The Board of Survey Committee as well as all the responsible officials was instructed to re-examine the relevant reports before sending them to the institution in future.	Action should be taken to conduct surveys in accordance with Form 66 as per F.R 757
<p>(c) The stationery cost of the institution in 2019 was Rs. 427,308. That expenditure in the year 2020 was Rs. 1,223,216 and the remaining stock of stocks as on 31st December 2020 had not been calculated and mentioned in the financial statements under the year under review, the institute's operations were less than in 2019, but the reasons for the increase in stationery expenditure by Rs.795,908 or 186 percent were not disclosed to the audit.</p>	New	It is required to upgrade the existing system	Stationery stock value Rs. 644,856 which was the stock in the beginning of the year 2019 Obtained for the year 2020 and the stationery expenditure for the year 2020 was Rs.578,359. The stationery purchased in the year 2020 is still in use in the year 2021 and the expenditure incurred for the year 2021 is Rs.68,694. Advised to maintain schedules properly.	The stationery inventory should be maintained so that the expenditure and balance stock for the year can be calculated in such a way as to indicate the revenue for the year accurately and if there is a balance stock, it should be shown in the financial statements.

## 4. Accountability and Good Governance

### 4.1 Tabling Annual Reports in Parliament

Audit observation	Whether a new observation/ existing observation	Whether a new observation/ Existing observation	Governance risk disclosure	Comments of the Management
The annual report relevant to the year 2019 had not been tabled in Parliament even by 15th June 2021.	New	It is required to upgrade the existing system	The annual report of 2019 which was handed over to the Publication Committee for verification was returned to the institute on 10 April 2021 and action will be taken to make the relevant corrections and complete printing and table in Parliament before 15 June 2021.	Action should be taken in terms of the Public Finance Circular

T.G.I. Padmini

Assistant Auditor General

For Auditor General