

**SAFETY CLIMATE  
IN A REVENUE COLLECTING AGENCY:  
A CASE STUDY ON  
LEMBAGA HASIL DALAM NEGERI MALAYSIA**

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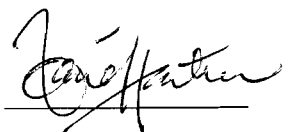
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## ABSTRACT

In an opening speech of a seminar on Occupational Safety and Health (OSH) on 27 January 2007 at Malaysia Airport Holding Berhad's Headquarters in Subang, it was reported that the Social Security Organization's total payment in respect of temporary and permanent disablement benefits, dependant's benefits, funeral benefits, allowance, medical benefits, invalidity pension and survivor's pension totaled some 890 million in 2005. Based on those figures and working on the assumption that the true costs of poor OSH performance can be 5 to 10 times the direct costs, the National Institute of Occupational Safety and Health (NIOSH) predicted that Malaysia will incur an intangible loss of an estimated RM5 billion due to accident involving workers by the year 2020 if nothing is done to develop a safety culture among the nation's workforce. Thus, key among the various activities of the Human Resources Management (HRM) function now is the role of ensuring a safe and healthy workplace is provided for employees. This task is not only due to economic reasons but also as required by legislations on safety and health which had been introduced aggressively and regularly since 1970s. Leaders play a significant role in HRM and must always be regarded as the human resource caretaker at all times regardless whether they are the top guns, or the middle management or even supervisors. The increase in HRM focus which now includes challenges to change the perception of an organization on occupational safety and health, demands understanding on safety culture and safety climate to enable transformation of safety practices positively. This study which is exploratory in nature is conducted at Lembaga Hasil Dalam Negeri Malaysia (LHDNM) with the objective to gauge the safety climate of LHDNM based on several determinants namely awareness, perception, management commitment and occupational hazard. The study was conducted through a qualitative approach by using multi methods that were tailored to answer the research questions. The main data collection method involves interviewing 15 individual respondents and focus group of 3 (three) respondents. The samples were taken from the Klang Valley population which represents various factors such as working level and job specification. As to strengthen the findings, data from telephone interviews with officers from relevant organizations, information from primary, self reported and secondary data were also analyzed to give a more valid and reliable result to the study. The findings indicated that the awareness level is generally low with all the respondents having none or extremely limited knowledge on the Occupational Safety and Health Act (OSHA) 1994 [Act 514]. Consequently, OSH is also wrongly perceived by the employees with them having inaccurate perceptions on the concepts of OSH. The lack of knowledge and understanding among management, human resource personnel and administrators also contribute to their weak commitment towards OSH implementation and enforcement. The research reveals that the two main occupational hazards faced by LHDNM workforce are psychosocial hazard in the form of threats and heavy workload leading to stress and traveling hazard leading to motor vehicle accident risks. On the whole, introduction of OSH as a platform to a safer and healthier work environment that will ensure the welfare of staff is safeguarded as practicable as possible is very much needed and anticipated at LHDNM.

## ABSTRAK

Melalui ucapan pembukaan ketika satu Seminar Keselamatan dan Kesihatan Pekerjaan yang berlangsung pada 27 Januari 2007 di Ibu Pejabat Malaysia Airport Holding Berhad, Subang, dilaporkan bahawa jumlah bayaran yang dikeluarkan oleh Pertubuhan Keselamatan Sosial (PERKESO) bagi faedah hilang upaya sementara dan kekal, faedah pengurusan mayat, faedah perubatan, pencen ilat dan pencen penakat adalah sekitar RM890 juta bagi tahun 2005. Berdasarkan jumlah berkenaan dan berpanduan andaian bahawa kos sebenar terhadap kesan prestasi keselamatan dan kesihatan pekerjaan (KKP) yang lemah adalah lima (5) hingga sepuluh (10) kali ganda kos langsung, Institut Keselamatan dan Kesihatan Pekerjaan Negara meramalkan bahawa Malaysia akan secara tidak langsung mengalami kerugian yang dianggarkan sebanyak RM5 bilion akibat kemalangan yang melibatkan pekerja menjelang 2020 jika tiada langkah diambil untuk menerapkan budaya keselamatan (safety culture) di kalangan pekerja negara ini. Sehubungan itu, antara fungsi penting dalam pelbagai aktiviti pengurusan sumber manusia (PSM) kini melibatkan penyediaan tempat kerja yang selamat dan sihat kepada pekerja sesebuah organisasi. Tugas ini bukan sahaja perlu dilaksanakan atas sebab ekonomi, malah ia diwajibkan pelaksanaannya melalui sudut perundangan yang mana akta dan peraturan berkaitan KKP telah mula diperkenalkan secara agresif dan konsisten semenjak 1970an. Semua ketua memainkan peranan yang signifikan dalam PSM dan mereka dianggap penjaga kepada pekerja pada setiap masa tanpa mengira jawatan mereka samada pengurusan tertinggi, pentadbir peringkat pertengahan atau penyelia. Oleh yang demikian, peningkatan fokus PSM yang terkini adalah termasuk cabaran mengubah pandangan atau persepsi berhubung KKP. Ini memerlukan pengurus sumber manusia di semua peringkat memahami budaya keselamatan dan iklim keselamatan (safety climate) di tempat kerja masing-masing bagi membolehkan transformasi kepada amalan budaya cara kerja selamat berlaku secara positif. Kajian berbentuk penerokaan ini bertujuan untuk mendapatkan gambaran iklim keselamatan di Lembaga Hasil Dalam Negeri Malaysia (LHDNM) berdasarkan beberapa faktor penentu iaitu kesedaran, persepsi, komitmen pengurusan dan hazard pekerjaan. Kaedah kajian adalah secara kualitatif dengan menggunakan berbagai pendekatan yang dikenalpasti boleh merungkai jawapan kepada persoalan kajian yang ditetapkan. Cara utama pemerolehan data ialah melalui proses temubual yang melibatkan 18 responden yang mana tiga (3) daripadanya ditemubual secara berkumpulan dan selebihnya secara individu. Sampel-sampel berkenaan adalah dari populasi pekerja LHDNM di Lembah Klang dan persampelan dibuat dengan mengambilkira ia akan mewakili beberapa variasi faktor seperti spesifikasi tugas dan gred jawatan. Bagi mengukuhkan hasil penemuan melalui temubual, data dari temubual melalui telefon dengan pegawai-pegawai dari beberapa organisasi yang relevan, maklumat dari data primer serta sekunder juga dianalisa untuk mengesahkan keputusan kajian ini. Hasil kajian menunjukkan tahap kesedaran secara amnya adalah rendah yang mana kesemua responden tidak mempunyai pengetahuan atau mempunyai pengetahuan yang terhad mengenai Akta Keselamatan dan Kesihatan Pekerjaan 1994 [Akta 514]. Kesannya, pekerja mempunyai persepsi yang kurang tepat berhubung konsep KKP. Kekurangan pengetahuan dan kefahaman berkaitan bidang berkenaan di kalangan pengurusan dan pegawai sumber manusia serta pentadbir menyumbang kepada punca komitmen pengurusan yang lemah terhadap pelaksanaan dan penguatkuasaan hal ehwal berkaitan KKP. Hasil kajian juga mendedahkan pekerja LHDNM paling cenderung menghadapi dua (2) jenis hazard pekerjaan iaitu psikososial dalam bentuk ugutan dan beban tugas tinggi yang membawa kepada tekanan serta hazard perjalanan yang mengundang risiko kemalangan. Secara keseluruhannya, pengenalan KKP sebagai asas kepada persekitaran pekerjaan yang lebih sihat dan selamat bagi menjamin kebajikan pekerja terpelihara setakat mana yang praktik adalah sangat diharapkan dan diperlukan di LHDNM.

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## ABBREVIATION

AAA	:	American Automobile Association
ACA	:	Anti Corruption Agency
ACP	:	Income Tax Act 1967 / Akta Cukai Pendapatan
CEO	:	Chief Executive Officer
DG	:	Director-General
DOSH	:	Occupational Safety and Health Department
FMA	:	Factory and Machinery Act
HR	:	Human Resource
HRM	:	Human Resource Management
ICT	:	Information Communication Technology
IJN	:	National Heart Institute / Institut Jantung Negara
IT	:	Information Technology
JHDN	:	Jabatan Hasil Dalam Negeri
JPA	:	Public Service Department / Jabatan Perkhidmatan Awam
KKP	:	Keselamatan dan Kesihatan Pekerjaan
LHDNM	:	Lembaga Hasil Dalam Negeri Malaysia
MC	:	Medical certificates
NETS	:	Network of Employers for Traffic Safety
NGOs	:	Non-governmental organizations

NHTSA	:	National Highway Traffic Safety Administration
NIOSH	:	National Institute of Occupational Safety and Health
NSC	:	National Safety Council
NST	:	The New Straits Times
OSH	:	Occupational Safety and Health
OHSAS	:	Occupational Health and Safety Advisory Services
OSHA	:	Occupational Safety and Health Act 1994
PPE	:	Personal protective equipment
RM	:	Ringgit Malaysia
RMC	:	Royal Malaysian Customs
SAS	:	Self Assessment System
SHWA	:	Safety and Health at Work Act 1974
SOCISO	:	Social Security Organization
UiTM	:	University Teknologi MARA
UK	:	United Kingdom
US	:	United States
UUM	:	Universiti Utara Malaysia
WHO	:	World Health Organization

# **CHAPTER 1**

## **INTRODUCTION**

### **1.1 Background – Safety, Health and Welfare: The Malaysia Scenario**

Of late, issues pertaining to safety, health and welfare seem to penetrate the local media more frequently. This is definitely a positive sign on the increase of emphasis on the importance of safety, health and welfare.

The Chairman of National Institute of Occupational Safety and Health (NIOSH) Malaysia had actively been contributing to local newspapers on specific matters relating to safety, health and welfare. On 10 October 2007, The STAR published his letter entitled 'Mental Health Just As Essential'. Tan Sri Lee Lam Thye noted that according to the World Health Organization (WHO), depression ranks fifth among the major causes of disability and it is expected to jump to second place in 2020. He proposed that it is undoubtedly essential to mount a comprehensive nationwide campaign to educate all strata of society and the community on how to acquire the right knowledge to achieve a lifestyle that practices good mental health.



Earlier on, in the middle of the year, our Deputy Prime Minister, Datuk Seri Najib Tun Razak had called for a study on manpower needs (The STAR, 27 July 2007). The Economic Planning Unit was to undertake a comprehensive study to determine the nation's manpower and workforce needs until 2020. On the economic structural change, he was quoted as saying "As it stands, 58% of the gross domestic product is contributed by the service sector. We must also take into account the changing lifestyle of Malaysians. For instance, in medicine, it used to be curative in approach but now, people are talking not only preventive but the concept of wellness is also becoming popular".

The Malay Mail on 9 October 2007 published that Tan Sri Lee Lam Thye under his capacity of NIOSH Chairman had sent a memorandum to Education Minister, Datuk Seri Hishammudin Hussein on the need to introduce Occupational Safety and Health (OSH) in schools. The reason being is to promote awareness among students, teachers and staff on safety in schools. The move was proposed following various accidents in schools which threatened the safety of teachers, staff, students and parents. He explained that schools must be regarded not only as places to study but also places of work.

Three weeks after, an article in the New Straits Time (NST) indicate that the Deputy Education Minister, Datuk Noh Omar had responded to the issue by informing the media on the directive given to all schools nationwide – they are to report on any damages that could affect safety of students and they were given two weeks to submit the findings. On the same day, Tan Sri Lee Lam Thye again wrote to the media (NST, 30 October 2007) for Malaysia Crime Prevention Foundation regarding the deaths and

injuries of a team of four policemen during a drug raid in Sungai Buloh. The unfortunate incident happened the previous week and on the wake of the disastrous outcome, several quarters have raised concern as to whether the anti-drug operation could have been better executed with careful planning and back up squads. He further suggested that the unnecessary loss of life calls for a review of tactics and preparation on the part of the police when conducting raids and dealing with criminals. Ironically, the paper (NST, 30 October 2007) also happened to report on the arrest of the suspects involved in the brutal shooting and on the second paragraph, it was clearly mentioned that the raids were carried out by a team of 30 policemen wearing bullet proof vests! It did sound reassuring but why do our culture continue with this kind of safety behaviour – action or precaution taken only when a tragedy had robbed lives? Nevertheless, it is never too late to improve; hence the move was good though it obviously look more like a knee-jerk response to the recent shooting tragedy.

The next day, the Human Resource Minister, Datuk Seri Dr. Fong Chan Onn was reported in the NST as urging employers, in this context, mainly developers and contractors not to neglect the safety and health of foreign workers. The call was made during the opening of a NIOSH seminar on accident prevention at building sites, aiming to increase awareness among contractors on safety issues. He also said that the Ministry suggests OSH system must be in place to prevent accidents through the use of proper equipment and regular inspection of tools used at worksites. Some statistics were revealed such as the 2006 accident rate: seven per every thousand and the hope to bring it down to three per 1000 workers, at par with developed countries. No forecast or timeline included but it intriguingly mentioned that developers must engage competent and safety conscious contractors and those contractors bidding for

projects must have safety policy statement, risk assessment, etc. The question is, would it materialize and if it does, how long would it take for this paradigm shift to take place? Perhaps a longitudinal study should be conducted to monitor the realization of this profounding suggestion.

The present researcher also found it interesting that the Bako National Park conforms to International Standard of quality management, safety and health and even certified for Occupational Health and Safety Advisory Services (OHSAS) 1800:1999 (NST, 31 October 2007). This came to the present researcher's knowledge when she stumbled upon a response by the Sarawak Forestry Corporation to a complaint made by a tourist a week before. This is good indicator whereby in a way, it proves that the OHSAS reached far, not only to the more well known safety linked industries such as manufacturing, oil and gas, and construction but also national park accommodation and facilities.

Apparently, the public safety awareness also has increased as illustrated in The STAR, 1 November 2007 when it published letters from readers that are safety and health related; J.D. Lovrenciear on 'Decline in Food Hygiene Worrying' and Y.K.Tang on 'Don't Wait for the Next Tragedy to Happen'. Having said this, it is of no wonder that a manufacturer has capitalized the current awareness status by posting an advertisement that caught the present researcher's attention (The STAR, 1 November 2007). It began with 'Research shows that a child breathes an average of 40,000 times a day while an adult breathes 20,000 times a day. This is why the children are the first to suffer from indoor air pollution'. It further strengthened the punch line by explaining that toxic gases and harmful particles from vehicle

omissions; moulds from air conditioners; chemical pollutants emitted from plastic, foam and carpets; all these airborne pollutants can be trapped in the air within our home, office or car, and can put lives at risk:- the product? Of course it is no mystery – it is a Mobile Air Sterilizer! Probably, it is a good idea that a study be funded by commercial companies as how advertisement with safety and health related elements inserted in it influence sales of a particular product.

On a more serious note, the Occupational Safety and Health Department (DOSH) Director-General (DG) Datuk Dr. Johari Basri after launching the Safety and Health in the Agriculture Sector Seminar in Kuala Trengganu informed that the number of workplace accidents in all sectors has been halved in the last decade, and it is all due to an increase in occupational safety awareness (NST, 2 November 2007). A few contributing factors were listed, example, enforcements and active promotion by Government, leading to the decrease of cases. The DG also briefly explained the need to create safety at work culture stating that companies will lose more when accident occurs; thus, saving on safety such as not buying personal protective equipment (PPE) is not an economic action at all.

Again in Prime News, Datuk Seri Dr. Fong Chan Onn announced the Free Medical Screening Scheme which would take off come 2008 (NST, 2 November 2007). This is another proven fact of continuous effort by the Social Security Organization (SOCSO) to enhance the health and welfare of their members.

## 1.2 The Organization Under Study

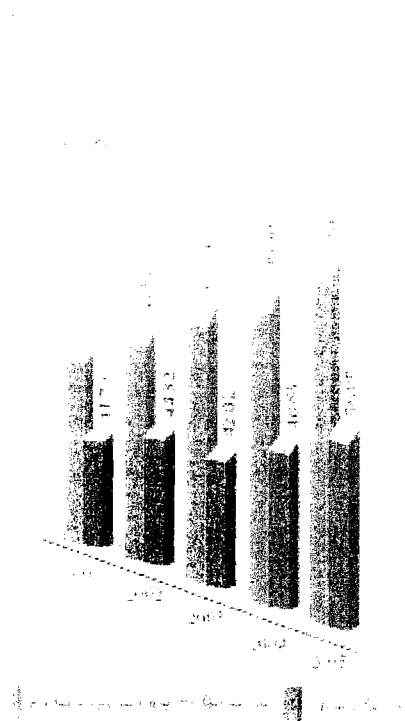
### 1.2.1 Lembaga Hasil Dalam Negeri Malaysia (LHDNM)

LHDNM is one of the most well known statutory bodies in Malaysia, reputed for its prominent role as the number one revenue collecting agency for the nation since the past ten years. Previously, LHDNM was known as Jabatan Hasil Dalam Negeri (JHDN), a government department under the Ministry of Finance (MOF). On March 1, 1996, JHDN was converted to a statutory body with the aspiration of transforming it to a more effective revenue collector.

During the 1999 budget presentation in Parliament, the former Prime Minister Y.A.B. Tun Dr. Mahathir Mohamad announced a reform of Malaysia's fifty year old tax system. The formal assessment system would be changed to the 'Self Assessment System' (SAS) and basis of assessment was changed to current year assessment instead of assessment based on income of the year before.

The system was successfully introduced in 2000. In fact, reflecting the decision, the present researcher would say that it was the most significant milestone in LHDNM's history. This can be explained through simple mathematical reasoning – LHDNM collected RM30 billion in direct taxes in 1999 which is 48% of the nation's revenue collection. In a span of a decade, LHDNM collected RM74.7 billion in 2007 total revenue collection. The figure is a breathtaking one, surpassing expectation of many parties and the internal target for 2008 is 85 billion. nearly three times of the 1999 collection.

For a clearer picture, the collection amount (2001 – 2005) as compared to the government revenue is illustrated in **Chart 1** and **Table 1** (LHDNM Annual Report, 2005).



Year	Federal Government's Revenue <sup>a</sup> (RM billion)	Collection of Direct Taxes <sup>a,b</sup> (RM billion)	Percentage of Federal Government's Revenue (%)
2001	79.57	41.79	52.52
2002	83.52	44.32	53.07
2003	92.61	42.82	46.24
2004	99.40	48.63	48.92
2005	106.30	56.85	53.48

In year 2002, LHDNM's remuneration was revised and as a result of an impressive track record, the new pay scheme approved was unrivaled with many other government agencies. However, the monetary attraction also comes with a heavy responsibility for all of the LHDNM's workforce whereby expectations of our stakeholders, i.e. the Ministers, Treasury, Taxpayers and all Malaysian population or 'rakyat' are ever increasing. These demands inevitably translate into more workload and more pressure to fulfill the duty bestowed on LHDNM.

It is also important to note that the introduction of Self Assessment System means the assessment officers who previously assess tax by checking the documents submitted by taxpayers have now need to go to the taxpayers' premises for auditing work. Taxpayers now calculate their own tax and send their completed return forms via mail, by hand or through e-filing. Hence, the job nature is no more restricted to desk work but expand to auditing, surveillance, investigation, education, increasing compliance, etc. Consequently, the officers are now exposed to new hazards such as threats, road accidents, and stress.

On another point of view, other employees who are not directly involved with tax collection are also pressured to keep up with the momentum of the organization. Administration, Legal, Finance, Maintenance and Information Technology personnel have to keep pace with the needs of a dynamic organization. This element adds to longer working hours and more challenges

The present researcher wishes by further embracing the meaning of safety climate, the researcher will be able to determine the safety and health situation in LHDNM by at least ascertaining the current LHDNM's safety climate status and recommend possible measures for improvement. The present researcher also has high hopes that this will be the pioneering move towards LHDNM becoming the exemplary revenue collector that practises safety, health and welfare in total.

### **1.3 Problem Statement**

Based on a popular motivation theory by Maslow which was originally published in 1943, it is clear that safety needs are always a part of basic human needs that must be satisfied in order to get them to function effectively (DeNisi & Griffin, 2005). He proposed human needs are arranged in a hierarchy of importance that usually range through five main levels namely physiological, **safety**, love, esteem and self-actualization. Narrowing down to safety - having recognized this need, awareness and legislation had since surfaced, demanding employers to provide safe and healthy working environments.

Although the present researcher is rather convinced by efforts made by several parties such as DOSH, NIOSH, Higher Learning Institutions, etc. as extensively covered in para 1.1, it will not be realistic if one claims that the safety practice in government agencies are on a satisfactory level. Many old offices are shabby with unsecured fittings, whereas the new office or even the Parliament and the newly finished Court in Jalan Duta made headlines in 2007 with an embarrassing building defect causing



leakages. It not only wasted taxpayers' money, but it unseeingly brought injury to the government's reputation. It backfired calls on maintenance culture harped by the former Prime Minister and much has to be done to rectify the situation and increase safety performance. The present researcher believes this is the major problem of most government department where safety culture can hardly be found.

'The Chief Executive Officer (CEO) is the conductor of an orchestra, the audience, the market place. The CEO sees and hears the presentation in its entirety. Just as the maestro leads the various musical sections, a CEO leads departments, separately and together. Then, a beautiful work emerges and is a success in a market place' (Zubedy (M) Sdn. Bhd. – The STAR, 2007). The present researcher vehemently feels that this description of a leader's role must be embedded in a leader's safety vision. Sadly though, there was a circular produced in 2004 (**Appendix 1**) by the Head of Civil Service that reflected otherwise. In that particular circular, a single safety committee is supposed to cover the aspects of safety in relation of the Government's 'Arahan Keselamatan dan Perlindungan', safety of Information Communication Technology (ICT) related matters, and on top of that, safety and health as stipulated in the OSHA 1994 (Act 514). The legislations, regulations and guidelines are of a broad spectrum and how can a team be able to expedite their responsibilities effectively when the wide scope can just get one run out of focus?

With the above observation, the present researcher would presume that safety practices in Government agencies including statutory bodies have much to improve. In order to determine the current safety level, one has to measure the 'Safety Climate', a task of identifying the state of safety awareness, practices, attitudes, and

performance. The elements will however differ from organization to another. In this case, the present researcher chooses to find out what is the climate like in the researcher's organization, LHDNM.

#### 1.4 Research Model

Veal (2005) stated - **even that quantitative research should be based on initial, exploratory qualitative work.** Therefore, since OSH has never been formally introduced and implemented in LHDNM nor has any research on OSH elements been conducted on LHDNM, the present researcher **explores** the perceived status of safety climate in LHDNM. Later perhaps, when OSH concepts are understood and widely practiced, a quantitative approach can be used to carry out studies on OSH matters such as effectiveness of OSH programs.

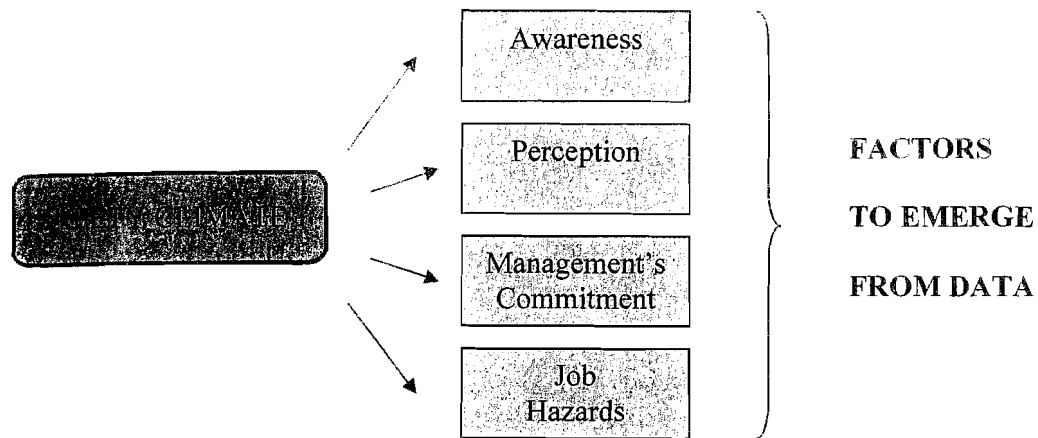
Qualitative research is a type of scientific research. In general terms, scientific research consists of an investigation that seeks answers to a question, systematically uses a predefined set of procedures to answer the question, collects evidence, produces findings that were not determined in advance and produces findings that are applicable beyond the immediate boundaries of the study. Qualitative research shares these characteristics. Additionally, it seeks to understand a given research problem or topic from the perspectives of the local population it involves. Qualitative research is especially effective in obtaining culturally specific information about the values, opinions, behaviors, and social contexts of particular populations.

The strength of qualitative research is in its ability to provide complex textual descriptions of how people experience on a given research issue. It provides information about the “human” side of an issue – that is, the often contradictory behaviors, beliefs, opinions, emotions, and relationships of individuals. One advantage of qualitative methods is that the researcher asks mostly “open-ended” questions that are not necessarily worded in exactly the same way with each participant. Participants are free to respond in their own words, rather than forcing them to choose from fixed responses, as quantitative methods do. These responses tend to be more complex and have the ability to evoke responses that are meaningful and culturally salient to the participant, unanticipated by the researcher, plus rich and explanatory in nature.

In qualitative mode, the relationship between the researcher and the participant is often less formal. Hence, it is effective in identifying intangible factors and is typically more flexible – that is, they allow greater spontaneity and adaptation of the interaction between the researcher and the study participant. Participants have the opportunity to respond more elaborately and in greater detail than is typically the case with quantitative methods. In turn, researchers have the opportunity to respond immediately to initial participant responses – that is, to ask why or how. The researcher must listen carefully to what participants say, engage with them according to their individual personalities and styles, and use “probes” to encourage them to explain on their answers.

Veal (2005) notes that in practice, data are rarely collected without some explanatory model in mind – otherwise how would we know what data to collect? Thus, there is always some elements of deduction in any research. Conversely, it is not possible to

Figure 2: A partially developed outline on conceptual framework for qualitative study of Safety Climate in LHDNM



### 1.5 Research Questions

There will be a round of data collection by questioning selected respondents and sieving through ready data. Throughout this whole process, the general research question in focus is - What is the Safety Climate like in LHDNM?

More specifically the questions posed in this research are:

- What is the awareness level of LHDNM officers on safety, health and welfare in regards to the OSHA 1994?
- What is the general perception of the LHDNM officers on safety, health and welfare?

- How committed is the LHDNM Management in ensuring the safety, health and welfare of their employees?
- What are the main occupational hazards faced by the LHDNM officers in their course of duty?

## 1.6 Research Objectives

The general objective of this study would be to **gauge the safety climate of LHDNM** based on the chosen factors namely awareness, management commitment, perception and job hazards. The findings of this research should also be able to identify the below, which are the specific objectives of this research:

- To determine the awareness level of LHDNM officers on safety, health and welfare in regards to the OSHA 1994.
- To determine the general perception of the LHDNM officers on safety, health and welfare.
- To determine LHDNM Management's level of commitment in ensuring the safety, health and welfare of their employees.
- To determine the main occupational hazards faced by the LHDNM officers in their course of duty.

## **1.7 Hypothesis**

Hypothesis can be delivered in a structure called hypothesis model or in can be in the form of statements. In this study, the present researcher has decided to adopt a qualitative method (details in Chapter 3) and it consequently affects the approach of the research whereby emergent themes, which are equivalent to variables in quantitative research (Veal, 2005) are searched and prompted in an inductive way. Still however, a couple of hypotheses are suggested, i.e.

H1     Awareness level among the LHDNM officers in regards of safety and health as stipulated in OSHA is low.

H2     Awareness predicts the perception of LHDNM officers on OSH.

## **1.8 Significance of Study**

### **1.8.1 Determining Safety Climate in LHDNM**

This study is expected to directly give result of the safety condition or current safety climate status. It will then start the pace to the right direction as to how to go about in achieving the target of total safety culture practice. A possibly long way to go but not impossible – every step of a development goes through its infancy stage and LHDNM has to break the status quo and begin this necessary journey.

#### 1.8.2 Create Safety and Health Awareness in LHDNM

The moment the present researcher appealed to take up OSH in pursuing her Masters' Degree under the LHDNM scholarship, the management, colleagues and staff had started asking on OSH. Thus, with this research, more people would be exposed to OSH and hopefully the awareness will create a cascading wave throughout LHDNM's offices nationwide.

#### 1.8.3 Discover the real status of safety management in LHDNM

Safety management that is in place in LHDNM is more on physical security, including fire drills. However, people always have the conception that security is similar to safety and health. With this research, the present researcher hopes to highlight to the management on the real safety management that the Administration should conduct.

#### 1.8.4 Proposing measures to ensure safety and health is included in LHDNM's agenda

The Star (25 April 2008) reported the newly appointed Human Resource Minister, Datuk Dr. S. Subramaniam as saying that advisers will be stationed at SOCSO counters. The people are those who can make decisions and help the workers file their claim. This will ensure they do not claim what they cannot get which will only end up of the workers being disappointed. This kind of measure is not so complicated and yet it gives great impact to those in need. The present researcher wishes to penetrate the Human Resource

Division to pursue OSH as a new agenda. Much emphasis has been tailored on recruitment, training, rewards, and restructuring. Safety, Health and Welfare can no longer be put aside as “HAL-HAL LAJN”. To start with, the records must be in place, relevant information must be centralized. There are so many things to do, drawing up of policy, promoting awareness and understanding of OSHA, starting a wellness program, and hopefully we can take it into our stride efficiently. As the SAMSUNG (twice the recipient of Best Employers’ Award) saying goes, ‘one simple step, a giant move’!

#### 1.8.5 Contribution to the body of knowledge

This study will be another discovery pooled into the vast knowledge bodies which now are easily accessed via internet.

#### 1.8.6 Findings on new environment to safety climate literature

In the present researcher’s pursuit of increasing knowledge and skills, the present researcher discovers that literature on safety climate in a revenue collecting agency is so scarce that it tantamount to almost non existent. Most studies of safety climate concentrated on manufacturing, construction, health care, offshore, nuclear factory and others as will be elaborated in Chapter 2. Search on safety climate in revenue collecting agency often resulted in zero match found. Thus, the present researcher sincerely hope that this study will significantly add to the safety climate literature and better still if it can be a point for further research such as a comparative study between the Internal Revenue of other countries as compare to Malaysia.



## **1.9 Limitations**

### **1.9.1 Time Constrain**

Time is of an essence when conducting a research. In this case, the research can only be conducted with the approval of LHDNM's management. The 'real time' for data collection, analyses and report writing was two and a half months which is inadequate for the present researcher to conduct a more comprehensive study.

### **1.9.2 Data Collection**

For the time being, there is no centralized compilation on accident/injury rates, and SOCSO claims. The present researcher has clarified this with the division in charge and was told that data can only be gathered from all States/Branches. No doubt letters with specific requests can be sent to them but the response period and the availability of information are not guaranteed. Many offices have new clerical staff and digging out information manually will be gruesome and time consuming.

### **1.9.3 Scope and Coverage**

Due to time and financial constrain, the coverage of respondents are limited to those in Klang Valley and a selected 18 respondents. As much as the present researcher feels and believes that locality may affect the safety climate with

slight variation – for example building safety and work pressure may differ between Penang and Kota Bharu Branch. the researcher has to be realistic that the kind of study requirement at the time being disallows research to be conducted nationwide. Perhaps it can be pursued officially, once OSH is in place.

#### **1.10 Summary**

The whole chapter outlined the basis of this study. In conclusion, LHDNM is an entity that is always linked to Ringgit Malaysia (RM); hence, putting a price tag on every worker means each of them are valued at approximately RM8.8 million on an average scale. Focus on revenue generating methods without having insights on human resource needs of safety, health and welfare can one day be a futile effort – attempts must be made to synchronize between the production and producers so that a harmonious process exists. Recognition and realization on the needs and the hows of taking care of our capital namely the manpower are important. It is undeniably a parameter to sustain an organization's success.

In the next chapter, gap analysis on the safety climate field is done, the parent concept of safety climate and the elements of safety climate are highlighted, connecting them to human resource components. The literature review encompasses studies in mid 1980s when safety climate became popular since its introduction in early 1970s, up till the latest publication by the researcher closely associated with the topic.

## **CHAPTER 2**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter is the backbone to the whole research. It contains write ups, whether published academically or from other material such as Acts, text books, media reports, etc. on OSH as a Human Resource function, a gap analysis on the topic and Safety Climate from its parent concept and measurement of safety climate.

#### **2.2 Gap Analysis**

Countries of the West used to be rich, healthy and wealthy because people disdained not to work with their hands ('Let's labour for a better future', The STAR, 18 December 2008). They understood the importance of physical labour and did not shy away from it. When office work and technology took over, both physical and mental illnesses increased considerably. High-tech workers may be paid better, but money does not buy happiness, much less health. Following that, steps after steps were introduced to ensure that the safety, health and welfare are taken care of in workplaces.

The latest being The Corporate Manslaughter and Corporate Homicide Act 2007 which came into force on 6 April 2008, across the United Kingdom ([www.justice.gov.uk](http://www.justice.gov.uk)). The Act sets out a new offence for convicting an organization where a gross failure in the way activities were managed or organized results in a person's death. This will apply to a wide range of organizations across the public and private sectors. In England and Wales and Northern Ireland, the new offence is called corporate manslaughter. It is called corporate homicide in Scotland. Under a new approach, courts will look at management systems and practices across the organization, providing a more effective means for prosecuting the worst corporate failures to manage health and safety properly.

What came to the present researcher's mind is how developed countries crave for more protection in contrast to developing countries. Even OSHA in Malaysia is much to be pondered on how it fairs so far – the implementation and enforcement, what more effectiveness. In the UK, where Safety and Health at Work Act (SHWA) had been established since 1974, the Act apparently is not enough anymore to guarantee protection to employees' safety and health. Besides unlimited fine, the new Act will mean that those who disregard the safety of others at work, with fatal consequences, are more vulnerable to very serious **criminal charges**. This is an opportunity for employers to think again about how risks are managed. The offence does not require organizations to comply with new regulatory standards but organizations should ensure they are taking proper steps to meet current legal duties. For a non legal person, the impact can be described as this – When a worker died in performing work, the organization is no longer held for mere offenses such as not having a written and displayed safety and health policies, but they can be charged for murder!

Having the present researcher's point hammered in a quite hostile manner, the literature now moves to the parameter that relates to risks at work. Smith et al. (2006) summarized the work of Saari, 1990, 2001; Salminen et al., 1993; Zohar, 1980, 2000, 2002a,b; Shannon et al., 2001; Gillen et al., 2002; Glendon and Litherland, 2001; Hofmann and Stetzer, 1998 and came up with this statement – 'Workplace organizational risk factors are another important determinant of occupational health and safety that are receiving increasing attention, and include psychosocial factors such as safety climate'.

A review on safety climate was done by Flin, et al. (2000) and the findings are in **Table 2**. The review displayed entries from year 1986 – 1998. To find the gap, the present researcher searched for more safety climate study published after that period, narrowing down on the source of population. The findings are tabulated in **Table 3**. Based on the results, none of the research had chosen population originating from Revenue Collecting Agency generally or from Internal/Inland Revenue Agencies specifically. The only item linking Inland Revenue to safety and health is a short notice on a pilot project run in three Inland Revenue offices in the Brighton area that built on the government objective to be more responsive to the needs of the customer. It was said that the pilot has revitalized the relationship between the local Revenue and its staff union, and provided customers with more flexible services (**Appendix 2**). Thus, this study indirectly addresses the gap and it strengthens the choice on the research topic. With regards to LHDNM which still does not have a proper and systematic safety and health program in place, the present researcher therefore starts her readings from basic. Hence, this chapter will cover a few administrative or human resource agenda instead of straight away going to the core of safety climate issues.

**Table 2: Safety Climate Summary by Flin et al. (2000)**

Review safety climate

Research team	Industry (n)	Questionnaire	Categories	Features (recorded)	Validation
<i>Energy/Chemical</i> Lee (1998). Study undertaken 1991	Nuclear reprocessing plant, U.K (5296)	Literature/focus groups 172 items (not listed)	Safety procedures Risks PTW Job satisfaction Safety rules Training Participation Control of safety Design	Procedures Risk Safety system Job satisfaction Rules Competence Participation Safety system Design	Most factor scores discriminated self-reported accident from non-accident groups
Cox and Cox (1991)	Gas company depots across Europe (630)	Literature/management discussions 18 items	Personal scepticism Individual responsibility Work environment Safety arrangements Personal immunity	Scepticism Responsibility Work environment Safety system Personal immunity	None
Rundmo (1992, 1994)	Oil companies (5). Eight offshore platforms Norway (915)	Literature/sources of risk from accident statistics	Risks Job stress Work conditions Safety measures Sensation seeking	Risk Time independence Work environment Participation Safety system Sensation seeking	All factors related to self-reported accidents LISREL models
Donald and Canter (1994)	30 chemical sites, UK (602)	Literature 167 items (not listed) (multidimensional scaling)	People Attitudes Activities	Self Work mates/ reps Management Competence Safety behaviour	Scales correlated (ex safety reps) with self-reported accident rates across sites
Ostrom et al. (1993)	Nuclear engineering lab (USA) (400)	Literature Interviews 88 items No structural analysis	Safety awareness Teamwork Commitment Excellence, honesty	Safety awareness/ attitudes Work values Communication	Accident data by department some comments but no analysis reported

(continued on next page)

Table 2 (continued)

Research team	Industry (n)	Questionnaire	Categories	Features (recoded)	Validation
Alexander et al. (1995)	Oil company, UK Offshore and onshore (1895)	Literature 36 items (details given of 28 factor-loading items)	Management commitment Need for safety Risk Blame Conflict/control Supportive environment Supervisor support Safety systems Safety attitudes Safety reps	Management Supervisors Safety system Attitudes Safety reps Several attitude factors related to prior individual accident involvement but not work climate scales	No different safety climate scores accident versus non-accident groups
Budworth (1997)	Chemical 3 sites (UK) (n unspecified)	Literature review 22-32 items	Management commitment Supervisor support Safety systems Safety attitudes Safety reps	Management Supervisors Safety system Attitudes Safety reps	None
Means et al. (1997)	Offshore oil, UK 10 installations (727)	Literature review, focus groups 52 attitude items Three work climate scales from Moos and Insel (1974) Risk perception/safety satisfaction developed from Rundmo (1992)	Speaking up Violations Supervisors Rules/regulations Site management Work pressure Work clarity Communication Risk Safety measures	Safety reporting Violations Supervision Rules/procedures Management Work clarity Communication Risk Safety system	Several attitude factors related to prior individual accident involvement but not work climate scales
Carroll (1998)	Nuclear power plant USA (115)	Literature 45 items (not listed but provided to authors) No structural analysis	Management support Openness Knowledge Work practices Attitudes	Management Speaking up Competence Work practices Attitudes	None
Zohar (1980) <i>Manufacturing</i>	Factories (20) Israel, (400)	Literature-derived	Safety training	Competence	Safety inspectors' rankings

(continued on next page)

Table 2 (continued)

Research team	Industry (n)	Questionnaire	Categories	Features (recoded)	Validation
Brown and Holmes (1986)	Factories (10), USA (425)	40 items (not listed)	Management attitudes Promotion Level of risk Work pace Safety officer Social status Safety committee	Management Career Risk Work pressure Safety system Peer judgement Safety system	of safety/accident prevention practices pos. correlation with climate (small n)
Phillips et al. (1993)	Factory, U.K (374)	Zohar questionnaire Variation of Zohar's questionnaire 50 items	Management concern Management activity Risk perception Management attitudes Risk Work place Management actions Safety officer/ Promotion/training/ committee	Management Management Risk Work pressure Management Safety system	Differences in climate perceptions. Between accident versus non-accident groups None
Janssens et al. (1995)	Manufacturing (3 plants) US (300) France (241) Argentina (152)	Literature National Safety Council studies 20 items	Management concern Production as priority Safety as priority Safety level	Management Work pressure Safety system Risk	None (but cultural differences in factor structure)
Williamson et al. (1997)	Manufacturing (7 sites) Australia (660)	Literature/previous questionnaires 27 items	Personal motivation Positive safe practice Risk justification Fatalism/optimism	Management Safety system Risk Fatalism/optimism	Self-reported accidents classification predicted by optimism and safe practice
<i>Transport</i> Diaz and Cabrera (1997)	Airport ground staff 3 companies Spain (166)	Literature Brainstorming 40 climate items Not listed	Safety policy Productivity/safety Group attitudes Prevention strategies	Safety system Work pressure Peer support Safety system	Company expert ratings of safety align with safety climate rankings

(continued on next page)



Table 2 (continued)

Research team	Industry ( <i>n</i> )	Questionnaire	Categories	Features (recorded)	Validation
<i>Construction</i> Dedobbeleer and Beland (1991)	Construction, USA (384)	(+ 29 attitude items) Version Brown and Holmes 9 items	Safety level Management commitment Worker involvement	Risk Management Risk/involvement	None
	Niskanen (1994)	Road construction, Finland, 85 work places (1890 workers + 562 supervisors)	Literature 10 items plus 12 items for workers 11 items for supervisors	Work pressure Supervision Work value Responsibility	Some item differences between high/low accident sites Factor structures varied slightly sups versus workers
<i>Generic</i> HSE (1997)	Mining, chemical, drink, food (UK) (3850)	Literature 74 items for managers 83 supervisors 80 workforce	Organisational commitment Risk taking Obstacles to safety Competence Management Personal role Accident reporting Supervisor Permit to work	Management Risk Obstacles Competence Management Role Accident reporting Supervisor Safety system	None
	This is sold as a generic measure especially for use in small-medium sized organisations				To date no data sets from this scale have been published

**Table 3: Review on Population of Safety Climate Studies**

<b>Research By/Year</b>	<b>Population</b>
Neal, A., et al., (2000)	Australian Hospitals
Varonen, U. & Mattila, M., (2000)	Wood Processing Companies
Gershon, P.R., et al., (2000)	Hospital
Coyle, I.R., et al., (2000)	Clerical and Service Organizations in Australia
Siu, O., et al., (2004)	Hong Kong Construction workers
Wallace, J.C., et al., (2005)	Transportation workers
Huang, Y., et al., (2006)	Manufacturing, Construction, Service And Transportation
Dimitrios, K., (2006)	Ontario Construction Industry
Findley, M., et al., (2006)	Nuclear Decommissioning and Demolition Industries
Wills, A.R., et al., (2006)	Work Related driving, Queensland
Wu, T., et al., (2006)	University and College Laboratories, Taiwan
Smith, G.S., et al., (2006)	Various Industries: - Mineral - Construction - Manufacturing: ▪ Paper & allied products ▪ Printing & Publishing ▪ Primary metal industries ▪ Fabricated metal products ▪ Electrical & Electronic ▪ Miscellaneous - Wholesale trade - Retail trade - Finance Insurance - Real Estate - Service

**Table 3: Review on Population of Safety Climate Studies (*continued*)**

<b>Research By/Year</b>	<b>Population</b>
Pousette, A. et al., (2007)	Swedish Construction Industry
McColl, C. et al., (2007)	Step Down Units
Evans, B. et al., (2007)	Aviation
Gyekye, S.A. & Salminen, S.,(2007)	Ghanaian Industrial Workers
Davenport, D.L., et al., (2007)	Veteran Affairs and Academic Medical Centers
Zhou, Q., et al., (2007)	Large Construction Firm In China
Wu, T., et al., (2007)	Universities in Central Taiwan
Baek, J., et al., (2007)	Korean Manufacturing Industry
Lin, S., et al., (2007)	Chinese Industrial Sectors
Johnson, S.E., (2007)	Heavy Manufacturing Organization
Hahn, S.E., & Murphy L.R., (2007)	Hospital & Nuclear Energy
Mark, B.A., et al., (2007)	Medical Surgical Unit in General Acute Care Hospitals in U.S.
Lu, C. & Tsai, C., (2008)	Container Shipping Services
Tharaldsen, J.E., et al., (2008)	Offshore Oil Platforms on the Norwegian continental shelf
Nielson, K.J., et al., (2008)	Two identical Manufacturing Plant in Denmark
Melia, J.L., et al., (2008)	General samples (England & Spain) Construction sample (China & Spain)

## **2.3 History of Occupational Safety and Health**

During the Industrial Revolution, child labour in England factories was common. The hours were long, the work hard, and the conditions often unhealthy and unsafe. Following an outbreak of fever among the children working in cotton mills, the people of Manchester began demanding better working conditions. Public pressure eventually forced a government response, and in 1802, the Health and Morals of Apprentices Act was passed. This was a milestone piece of legislation: it marked the beginning of governmental involvement in workplace safety (Goetsch, 2008).

In the United States (US), safety movement has developed since the early 1900s. Improvement in safety increase steadily as a result of pressure for legislation to promote safety and health, the increasing costs associated with accidents and injuries, and the professionalization of safety as an occupation. This is demonstrated by statistic that the current death rate in US from work related injuries is approximately 4 per 100,000, or less than a third of the rate 50 years ago - according to National Safety Council (NSC) US. In 1970, the US Occupational Safety and Health Act was gazetted.

The safety awareness wave cascaded through Europe and later in Asian countries as more people demanded for protection regarding their wellbeing in the working environment. In our country, The Factories and Machinery Act was introduced in 1967 and subsequently the Occupational Safety and Health Act (OSHA) or Act 514 became effective on 24 February 1994. The Act contains general duty clauses to ensure so far as practicable every working person is provided with safe and healthy

working conditions. It directly established federal legislation relating to employees' safety and health in Malaysia. Other regulations under the Act were regularly introduced (e.g. Safety and Health Committee Regulations, 1996). Those regulations follow to strengthen the safety, health and welfare governance in the nation.

Recent Malaysia's publication of Human Resource References/Books also include OSH management as one of the vital role of Human Resource Managers that has to be expedited in all organizations to ensure our human capital are taken care of, thus preventing from subsequent unnecessary loss through absenteeism, occupational disease or work related accidents.

#### **2.4 Safety and Health at Workplace**

Becoming a developed nation has its challenges, especially at work places. The NST on April 21, 2006 reported that Malaysian employees are faced with occupational safety and health hazards and these new risks cause concern and focus authorities and management's attention on the importance of creating a safe work environment. It was further reported that more than 30 contractors have been taken to court for maintaining unsafe construction sites beginning of 2006. It indicated the seriousness of the authorities in inculcating a safety culture at workplace.

In Western countries, safety culture has been introduced much earlier and they have since moved to a stronger level of commitment termed as 'Total Safety Culture'. In 1995, the WHO released its Global Strategy on Occupational Health for All: The Way to Health at Work recommendation report (World Health Organization 1995) –

espousing, in principle, the right of all workers to health at work and a healthy working environment (Whitehead, 2006). To move away from the limitations of conventional healthy workplace strategies, current sustainable workplace health interventions require that health care managers address a number of different issues to ensure success.

According to Whitehead, Wilkinson et al. (1997) suggest that this broader focus needs to lie with organizational development, human resource management, training, marketing, communication, multidisciplinary collaboration and multi method evaluation. Clegg (2001) adds that healthy organizations must have in place good health and safety practices and records, maintain effective industrial relationships with staff and include employee training strategies for workplace health promotion initiatives to have any impact. The consequences for any organization that has an unhealthy workforce are many and include work-related accidents, high rates of absenteeism, high levels of stress, loss of productivity and high incidence of health related litigation (Verow & Hargreaves 2000, Addley, et al. 2001).

For one, settings-based health promotion strategies require whole-organization, sustained and long-term planning and commitment, alongside the substantial human and monetary resources that accompany such initiatives. It is known that workplaces are excellent locations for promoting health – especially as time spent here by employees usually exceeds that spent in other locations (Price et al. 2000).

Health care managers face a tenuous situation if they ignore their existing commitments to health and safety legislation and public health policy imperatives.

Managers, instead, are required to actively acknowledge the strong moral and economic grounds that underpin the development of a healthy workforce. Healthy workplaces prevent occupational disease/accidents, promote the concept of positive lifestyle behaviours and facilitate organizational development.

Whitehead (2006) concluded that the case for promoting healthy situations and environments in the workplace would therefore appear to be compelling, yet many managers still ignore its place and function. Alongside the acquisition of a baseline and sustained organizational health needs assessment, this requires a sustained whole-organization capacity-building commitment and reform. Trying to extract more from a potentially over-worked, overstressed and unhealthy workforce, without committing the necessary health-promoting resources to combat these situations, leaves health care managers pursuing a fool's errand.

## **2.5 Transformation**

Now that the need to provide a safe and healthy workplace is recognized and accepted, another hurdle has to be overcome to continue the journey – to change the mindset of the workforce and hence transforming the organization to a group with at least an adequate safety awareness level.

The challenges of innovation and change are facing everyone who leads and manages all types of organizations. Change influenced people involved in the change, the method or approach taken and the situation surrounding the effort, as well as the

desired outcomes (Isaksen, 2007). To understand the context of transformation, one must study the differences and similarities of organizational culture and climate.

## **2.6 Culture vs Climate**

The terms 'culture' and 'climate' are typically applied to organizations and to safety, thus has to be clarified. Culture can be described as collective programming of the mind or, 'software of the mind'. This collective software of the mind distinguishes the members of one social group from another. Many writers see culture as something that is stable, deep, and reinforced by a history of decisions, use of power, and learned strategies for answering fundamental questions (Isaksen, 2007).

Organizational cultures should describe the shared mental programming of those within the same organization, beliefs, values and assumptions of the founder. Learning experiences of members as the organization evolves and grows can also influence culture. However, organizational cultures can change as a result of new beliefs, values and assumptions brought into the organization from new members and leaders. The most profound of these tends to be the founding leaders. They have strong theories about how things should be done and these get tested early in the organization's life. If the organization makes it through the many early tests of the founder's theory, the beliefs and assumptions of that founder exert a profound influence on the culture of the organization. If circumstances change, and those assumptions are no longer viable, then the organization must change its culture or die. It was proven by researchers that those companies that intentionally and effectively managed their cultures consistently outperformed companies that did not.



A distinction is drawn between functionalist and interpretive perspectives on organizational culture (Glendon and Stanton 2000). Functionalist approaches assume that organizational culture exists as an ideal to which organizations should aspire so that it can, and should be, manipulated to serve corporate interests. Interpretive approaches assume that organizational culture is an emergent complex phenomenon of social groupings, serving as the prime medium for all members of an organization to interpret their collective identity, beliefs and behaviours. Organizational culture is not owned by any group but is created by all the organization's members. Pattern of assumptions developed by a group as it learns to adapt to its environment.

Confusion between the terms 'culture' and 'climate' means that they have been used interchangeably. While there is a relationship and some overlap between these terms, organizational climate refers to the perceived quality of an organization's internal environment. In a review of 13 definitions derived over a 21-year period, employee attitudes and perceptions featured prominently. Others are 'psychologically meaningful cognitive representation of the situation', and 'index of organizational health, but not a causative factor in it'.

Typically organizational climate is regarded as a more superficial concept than organizational culture, describing aspects of an organization's current state. Scaled dimensional measures are the most popular means of measuring organizational climate, of which many have been devised. There is no agreement on the key dimensions to be measured. Methodology might be a good indicator as to whether organizational culture or climate is being measured. If a psychometric scale is the

exclusive measurement instrument, then some aspect of organizational climate is being measured. A triangulated methodology might indicate that other aspects of culture were being tapped, although this would depend upon the depth and breadth of the measures used.

What organizational climate measures may access are some dimensions of organizational culture within a limited range. For example, climate questionnaires might access attitudes, beliefs and perceptions that are located at the mid-range of cultural levels. However, surveys are limited by their methodology and can only report on attitudes at the time that they are undertaken and perhaps also a little in the past. Thus, organizational climate surveys might provide a snapshot of selected aspects of organizational culture. Without validation, climate survey findings may be difficult to interpret within a culture framework.

Climate is defined as the recurring patterns of behaviour, attitudes and feelings that characterize life in the organization. At the individual level of analysis the concept is called psychological climate. At this level, the concept of climate refers to the intrapersonal perception of the patterns of behaviour, attitudes and feelings as experienced by the individual. When aggregated, the concept is called work unit or organizational climate. These are the objectively shared perceptions that characterize life within a defined work unit or in the larger organization. Climate is distinct from culture in that it is more observable at a surface level within the organization and more amenable to change and improvement efforts.

Climate is one key intervening variable. The climate is influenced by many factors within the organization and, in turn, affects organizational and psychological processes. Organizational processes include group problem solving, decision making, communication and coordination. Psychological processes include learning, individual problem solving, creating, motivating and committing. These components exert a direct influence on the performance and outcomes in individuals, working groups and the organization.

Climate is more easily observed and influenced than culture. Changing the culture of an organization by tackling it head on as a single facet of organizational life is not at all easy. To go 'deep' into cultural change one has to be talking about beliefs and values, and these go to the very soul of the organization and its people. It is much easier to change the climate and language of the business. Of all the factors that influence climate, leadership behaviour is generally the most potent.

## **2.7 Safety Culture vs Safety Climate**

Organizational culture, however defined, is widely acknowledged to be critical to an organization's success or failure (Glendon and Stanton, 2000). Analogously, safety culture is frequently identified, for example by disaster inquiries, as being fundamental to an organization's ability to manage safety-related aspects of its operations successfully or otherwise. Safety culture has always been referred to its parent concept of organizational culture.

Contemporaneous with the derivation of safety culture from organizational culture, was the associated term 'safety climate', which came from a more empirical tradition associated with such researchers as Zohar. Some researchers distinguish between safety culture and safety climate while attempts have also been made to derive composite models.

Characterized by the shared perceptions of employees, safety climate can be seen as an organization's temporal "state of safety," or, a snapshot of the prevailing state of safety in the organization at a discrete point in time. Specifically, safety climate is conceptualized as employees' perceptions pertaining to safety practices, policies, and procedures as well as the relative importance of safe conduct at work. This general belief comprises dimensions including, but not limited to, how well safety-related policies, procedures, and rewards are implemented. And yet, there is no consensus about what dimensions constitute the safety climate. Arguably, the choice of safety climate dimensions can partially be determined.

In understanding the safety climate or culture of a workplace, the perceptions and attitudes of the workforce are important factors in assessing safety needs. Safety solutions may fail if they do not take into account these prevailing attitudes and perceptions. Also, changes in attitudes and perceptions about safety are often likely outcomes of safety interventions (Williamson et. al., 1997).

In short, safety climate is a summary concept describing the safety ethic in an organization or workplace which is reflected in employees' beliefs about safety and is thought to predict the way employees behave with respect to safety in that workplace.

The need for the concept has arisen from various areas, including the need to describe the factors underpinning safe behaviour in the workplace, the need to define the 'flavour' of safety in an organization, and as one of the factors which will moderate change in workplaces.

## **2.8 Determining Safety Climate**

The United States Department of Labor (2005) reported 4.4 million occupational injuries and related illnesses and 5043 occupational fatalities in private industries in the year 2003 (Huang, 2006). These occupational injuries and illnesses result in estimated annual costs of US\$512.4 billion. Many of the more safety conscious companies seem to have reached a point where they have applied most of the standard engineering approaches to improving safety in the workplace, and thus industrial risk managers and safety program officers have begun turning their attention to explore human, organizational, and other non-physical safety factors in the workplace in the hopes of achieving further occupational injury reduction. As a part of this exploration, safety climate is an organizational factor commonly cited as a plausible antecedent of workplace safety.

To further reduce injuries in the workplace, companies have begun focusing on organizational factors which may contribute to workplace safety. Safety climate is an organizational factor commonly cited as a predictor of injury occurrence. Characterized by the shared perceptions of employees, safety climate can be viewed as a snapshot of the prevailing state of safety in the organization at a discrete point in time. However, few studies have elaborated plausible mechanisms through which

safety climate likely influences injury occurrence. A mediating model is proposed to link safety climate with self-reported injury through employees' perceived control on safety. Factorial evidence substantiated that management commitment to safety, return-to-work policies, post-injury administration, and safety training are important dimensions of safety climate. In addition, the data support that safety climate is a critical factor predicting the history of a self-reported occupational injury, and that employee safety control mediates the relationship between safety climate and occupational injury. These findings highlight the importance of incorporating organizational factors and workers' characteristics in efforts to improve organizational safety performance

In 1997, Williamson reported that safety climate has been researched for approximately 25 years with Zohar (1980) developing the first measure and there have been many attempts to develop methods which can be used to measure the concept. The prime research method for investigating safety climate is the questionnaire, typically completed by sufficient numbers of employees to enable statistical analysis to reduce a large number of items to a small number of dimensions. These dimensions are intended to represent the essence of safety climate for the organization. This empirical tradition has elements of both functionalist and interpretive perspectives. The methodology presumes that, much as in trait-based approaches to personality, organizations have safety climates that are waiting to be 'discovered'. The measurement and inference that, once 'revealed' the perceptions that comprise safety climate dimensions will be associated with measurable safety behaviours, with the implied targeting by management of these perceptions and behaviours, suggests a functionalist approach. However, the notion that safety climate

derives essentially from aggregate employee perceptions, that it is multi-dimensional and that it can potentially influence safety-related behaviours, means that the concept belongs more in the interpretive school. Notwithstanding this conceptual position, finding an empirical association between safety climate dimensions and safety behaviour measures has so far proved elusive, although this could be due to methodological and analytical difficulties as much as to the presence or absence of such an association. An alternative to seeking correlations between safety climate scores and behavioural measures is to use a psychometric approach to measure changes over time, for example to test for possible effects of an intervention.

Prior research has shown that safety climate predicted safety-related outcomes (e.g., accidents and injuries) in both Western and Eastern societies. It had been suggested, safety climate is a construct that reflects the true priority of safety within an organization. Thus, in hypothesizing dimensions of safety climate, dimensions should be included that could commonly be perceived by employees. Of course, these dimensions should also have a pertinent role in shaping the safety environment. Management commitment to safety and safety training are significant factors and congruent among many studies. However, it could be argued, conceptually, that effectiveness of all other safety climate factors is, at least, partially dependent on the degree of management commitment to safety. For example, while some organizations may espouse good return-to-work and post-injury administration policies and good worker safety training, expected outcomes might be drastically minimized without strong middle management commitment to safety.

Three components of safety culture should be in focus. These components of safety culture can be separated into: psychological, situational and behavioural aspects. The situational aspects can be observed through the organization's management systems, policies, working procedures, communication flow, etc. and should be measured by audits of safety management systems. Behavioral aspects relate to how people act in the workplace and can be measured through self-reported measures, outcome measures and peer observations. The psychological component relates to people's norms, values, attitudes and perceptions of safety in the workplace. The psychological components are commonly measured in the form of a safety climate survey.

In recent years, there has been a shift in emphasis within the safety literature, away from individual level factors that might be responsible for accidents and incidents, such as error or non-compliance with safety procedures, towards organizational factors, such as safety climate (Neal et al., 2000). A key assumption of much of this literature is that the relationship between safety climate and system safety is at least partially mediated by individual safety behavior. However, surprisingly little is known about the mechanisms by which safety climate influences safety behaviors of individuals in organizations. Furthermore, relatively little is known about the factors that influence safety climate.

In the United Kingdom (UK) industry, particularly in the energy sector, there has been a movement away from 'lagging' measures of safety based on retrospective data, such as lost time accidents and incidents, towards 'leading' or predictive assessments of the safety climate of the organization or worksite (Flin et al., 2000). A number of



different instruments have been developed by industrial psychologists for this purpose, resulting in a proliferation of scales with distinct developmental histories.

In the 'high reliability' industries, where significant hazards are present (even if rarely realized), operating companies and their regulators pay considerable attention to safety assessment. In recent years there has been a movement away from safety measures purely based on retrospective data or 'lagging indicators' such as fatalities, lost time accident rates and incidents, towards so called 'leading indicators' such as safety audits or measurements of safety climate. It can be argued that these are predictive measures enabling safety condition monitoring which may reduce the need to wait for the system to fail in order to identify weaknesses and to take remedial actions. This can also be conceptualized as a switch from 'feedback' to 'feed forward' control. The shift of focus has been driven by the awareness that organizational, managerial and human factors rather than purely technical failures are prime causes of accidents in high reliability industries.

The real test of the safety climate measures is validity, in terms of their power to reveal the level of site safety. The prime theme deemed to be worthy of measurement in relation to a worksite's or organization's safety climate relates to perceptions of management attitudes and behaviours in relation to safety as well as to production, or other issues (selection, discipline, planning, etc.). Most common themes assessed in safety climate questionnaires are dimensions relating to management, the safety system, and risk, in addition themes relating to work pressure and competence.

Earlier researcher noted that organizational climate is a useful related concept in considering the organizational factors associated with risk and accidents. Climate may also refer to a particular area of organizational functioning, one of which is safety. Structural equation modeling to examine the architecture of the relationships between components of organizational safety climate, and reported that employees' attitudes to safety issues explained levels of safety activity. They argued that employee attitudes are the most important indices of safety climate, since these attitudes are often framed as a result of all other contributory features of the working environment.

Two important considerations have become apparent from study about the concept of safety climate. The first consideration is that it is essential not to confuse separate approaches to the concept. Approaches differ on what are assumed to be the components of safety climate. One approach is based on the assumption that safety climate is generated by the actual characteristics of the workplace and that these can be discovered by asking workers about their perceptions of the current status of these characteristics. Another approach assumes that safety climate is generated by worker attitudes about safety in general as well as worker perceptions of the characteristics of the workplace. The item pool used in this study contained questions about attitudes to safety as well as questions about perceptions of safety in the respondents' workplace.

The use of both types of items has the advantage of providing insight about the respondents' orientation towards safety from two vantage points. The attitudinal questions reveal aspects of respondents' beliefs about safety which are likely to have been developed through experiences inside and outside the workplace. The perceptual questions also reveal aspects of safety beliefs but which are directed towards the

respondents' perception of reality in their workplace. In this way the scale covers safety beliefs in general as well as perceived workplace problems. The factors identified are therefore broader than those identified in a number of studies. As a consequence, they are likely to be much more informative in comparing individuals, work groups and companies and in looking at any changes in safety climate. The present study has clearly demonstrated the important discriminatory role of some worker attitudes and beliefs. The second important consideration about the concept of safety climate, is that it cannot be defined as a simple summary of the perceptions of workers about their work environments. It seems that there are safety stereotypes which are shared by most workers which contribute little to discriminating the particular safety culture in an organization. Instead it seems that as far as worker attitudes influence, or are influenced by, the prevailing culture or climate in an organization, only some aspects of safety attitude and perception vary across individuals and organizations. The existence of these apparently consistent safety attitudes deserves further research attention (Williamson, A.M., et. al., 1997).

## **2.9 Safety Climate – The Future Research**

Zohar (2008) highlighted that it is time now for renewal and progress for safety climate research. He remarked that after more than two decades of focusing on measurement and application, he proposed new approach of level framework. He presented a second extension, which suggested that the effect of safety climate will depend on its complementary climate, identified as work-ownership climate. Jointly, these ideas outline a new research agenda designed to encourage progress beyond the measurement and operationalization phase.

## **CHAPTER 3**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

The use of methods that are appropriate to the research issues being addressed is vital for a successful research, yet methodological aspects are not always well reported (Veal, 2005). Hence, this chapter explains, in great detail on the research methodology adopted in this study. It entails the Research Approach to be selected, the Research Design, Population, Sampling, Data Collection and Data Analyses. The explanation includes theories and published facts which justify the particular methods chosen. This is important as in ascertaining the validity of the whole research.

#### **3.2 Research Approach**

##### **3.2.1 Safety Climate Researches**

Research is conducted for various reasons, using various approaches. It mainly depends on information needed and the available resources. Zooming on the topic of safety climate, Flin et al. (2000) had identified the common features in measurement of safety climate. A number of different instruments have been developed by industrial psychologists for this purpose, resulting in a proliferation of scales with distinct developmental histories. Reviewing the

methods and results from a sample of industrial surveys. Flin et al. examined the thematic basis of 18 scales used to assess safety climate. This observed that the most typically assessed dimensions relate to management (72% of studies), the safety system (67%), and risk (67%). In addition, themes relating to work pressure and competence appear in a third of the studies. Hence, the present researcher in this study focuses on those dimensions by probing selected criteria believed to be relevant namely management commitment, perception, awareness, work pressure, hazards and risks.

### 3.2.2 Research Method – Case Study

Williamson et al. in 1997 wrote that 'Safety Climate has been researched for approximately 25 years and there have been many attempts to develop methods which can be used to measure the concept'. Now, more than a decade has passed and tool kits or guide of safety climate questionnaire assessment have been published and made available freely on line.

However, for various reasons which will surface throughout this paper, the present researcher chose to adopt a qualitative approach in this study. Qualitative method comprises an array of interpretive techniques: describe, decode, translate and otherwise come to terms with the meaning, not the frequency, of certain more or less naturally occurring phenomena in the social world (Van Maanen, 1983 in Veal, 2005). Research paradigm used is interpretive or critical unlike positivist whereby it emphasizes the view that the social world is subjective, and that the 'reality' which should be studied is

the perceptions of the actors involved in a given social milieu rather than a model of reality imposed by the researcher.

It is widely held that the two approaches complement one another (Veal, 2005) - in view of that fact, the present researcher chooses a combination of general questionnaire and ethnographic methods. Veal (2005) then added - quantitative research should be based on initial, exploratory qualitative work. Therefore, qualitative approach which means gathering a great deal of information about a relatively small number of subjects is thought to be more suitable for this particular research and as such, the weightage will be greater. The questionnaire's objective is mainly to gauge perception and awareness level across the board.

Findings are presented as case study on the organization and not to claim as representativeness i.e. typical and not generalizable. It goes through an inductive process to analyze and matches a pattern that can lead to hypothesis on a phenomenon. A case study aims to seek to understand the phenomenon by studying single examples. Veal, 2005 highlighted that Zikmund (1997) implies that the case study method is used only for 'exploratory' purposes; however Yin (1994) asserts that case studies are far from being only an exploratory strategy. They can be the basis of substantive research projects in their own right. Often a research project using the case study method will involve a number of contrasting cases, but each is separately identified and studied in a similar manner. Case study as a research method may encompass several data collection approaches.

Huberman and Miles in 2002 published with permission, the writings of Yvonna S. Lincoln and Egon G. Guba (1990) – whose names were among the first to develop a set of extensive criteria for establishing naturalistic inquiry as a disciplined research methodology (Yoong, 1986) - on 'Judging the Quality of Case Study Reports' [Qualitative Studies in Education, 3(1), 53-59]. It contains criteria of case studies research and the elements that should contain in high quality case study construction. Those criteria are the foundation which shapes this research - either conduct or presentation.

In regards of the above, the present researcher believes this research on LHDNM is of rhetorical criteria which are relevant to assessing the form, structure and presentational characteristics of the case study. Based on Huberman and Miles (2002), it should exhibit 7 characteristics which are simplified as following; it has power and elegance (grace yet precise); it is creative (propose novel ideas/new grounds for reconstruction); it is open and problematic (its tentative, exploratory, and problematic character should be clear to the reader), it is independent (a personal construction/product of an active process – the writing should demonstrate the intellectual wrestling that the writer went through in coming to the conclusion made and should demonstrate the writer's ability to think 'outside' that construction to which he or she may have been socialized); it should demonstrate the writer's emotional and intellectual commitment to craftsmanship (developed the construction as far as present knowledge and sophistication permit); it should display courage (extended beyond 'safe' limits); it should display egalitarianism (demonstrate

the assumption of an egalitarian stance with respect to other persons such as respondents).

### **3.3 Research Design**

In Chapter 1, some elements of research design had already been mentioned in the research model explanation. After the research proposal, the work process starts from obtaining approval from the authorities. Academic study on LHDNM on a particular topic that is subjected to the usage of LHDNM data and working environment has hardly been carried out by students. Researches are usually conducted internally for official purposes. Application to conduct this descriptive study was brought forward to LHDNM's management and the permission was gratefully granted. Upon approval, a series of activities follow to strategize on carrying out this research under constrained resources which are time and money. The flow is listed below:

- Proposal
- Obtain Approval
- Select Respondents
- Finalize interview questions
- Schedule appointments
- Carry out research by interviews/scrutinizing secondary data
- Data Compilation
- Data Analyses
- Writing the project paper



### 3.4 Population

The population concerned is the LHDNM's workforce which on 30 November 2008 stands at 9,561 manpower posted nationwide. The 9000 plus strength of employee are scattered throughout the country within our set up that consists of the Director General's office, Departments/Divisions at Headquarters, Training Centers, State Offices, Branches, Investigation and Intelligence Centers and Revenue Services Centre.

LHDNM's organization structure is as **Appendix 3**, details of the offices can be referred in **Appendix 4** and the statistics based on position and staffing at 30 November 2008 is as **Appendix 5**.

However, the population under scrutiny will be of the Headquarters and selected Klang Valley staff as they are more easily accessible to the present researcher.

### 3.5 Sampling

Sampling is the process of systematically selecting that which will be examined during the course of a study. There is a wide range of sampling approaches and the present researcher chooses **purposive sampling strategies** by selecting cases with a particular purpose or goal in mind. Great care was taken to ensure procedures used are in the direction that will enable the sample selected becomes representative of the population from which it is drawn. Pouring upon basis found in numerous literatures, the present researcher painstakingly develops sampling strategies that are solidly

justified. Some of the significant literatures that influence the present researcher's decision in sampling especially regarding the precise method and size are elaborated in this sub-topic. Work by Miles and Huberman (1994), Patton (2001), Kuzel (1999) and Glaser and Strauss (1967) and Veal (2005) are referred in explaining the sampling techniques and size used in this study.

### 3.5.1 Sampling Strategy

Respondents can be selected based on several criteria. Study by Junaidi (2004), used the snowball sampling technique as the researcher believed it to be fit for his approach whereby the method was most effective in getting committed 'samples' who were ready to cooperate, honest and sincere, and understood the researcher's responsibility in searching for truthful and valid findings.

In this research, respondents were selected from various grades, demographic background, job specification and office locality to gauge the overall perception and awareness on OSH. The respondents were obtained based on pool of sources and for specific purposes such as to find out an employee's experience on occupational accident:- in this case, the present researcher selected several respondents based on recommendation, data from files and medical leave records. The lists of respondents are tabulated in **Table 4** while the respondents' criteria are described in **Table 5**.

**Table 4: List of Respondents – Demographic Background**

<b>Bil.</b>	<b>Gender</b>	<b>Age (Years)</b>	<b>Designation/Grade</b>	<b>Office Posting</b>	<b>Job Scope</b>	<b>Length of service in LHDNM</b>
1	Female	36	Assistant Director/Grade 7	Study Leave	Investigation	9 years
2	Male	47	Director/Grade 6	Property Management Division	Rent/Procurement of properties	6 years
3	Female	36	Principal Assistant Director/Grade 6	Administration Department	Allowance/Benefits	11 years
4	Male	43	Division Director/Grade 6	Investigation Department	Intelligence	17 years
5	Male	41	Data Centre Chief Clerk/Grade 10	Information Technology Department	Computer Operator	21 years
6	Female	42	Data Centre Clerk/Grade 11	Information Technology Department	Computer Operator	22 years
7	Female	55	Data Centre Clerk/Grade 11	Information Technology Department	Computer Operator	31 years
8	Male	56	Deputy Director General/Grade 3 [JUSA B]	Director General's office	Compliance	27 years
9	Male	54	Deputy Director General/Grade 3 [JUSA B]	Director General's office	Operations	30 years
10	Male	50	Director/Grade 4 [JUSA C]	Investigation Department	Investigation	26 years
11	Male	49	Director/Grade 5	Investigation & Intelligence Centre	Investigation & Intelligence	24 years
12	Female	52	Director/Grade 5	Administration Department	Human Resource	5 years
13	Male	35	Registrar/Grade 5	Malaysian Tax Academy	Administration	10 years
14	Male	49	Director/Grade 6	Audit Training Centre	Training	18 years
15	Female	45	Director/Grade 6	Customer Service Centre	Customer Service	23 years
16	Male	38	Driver/Grade 15	Malaysian Tax Academy	Logistics	4 years
17	Female	49	Clerk/Grade 11	Processing Department	Assessment	26 years
18	Male	33	Assistant Director/Grade 7	Malaysian Tax Academy	Training	6 years

**Table 5: Sampling Strategy; Selection of Respondents**

Respondent's criteria	Purpose of Criteria Usage	Corresponding Sample
Various Office/Grades/ Job Specification/Age/Experience	To gauge perception and awareness of employees in general as regards to OSH	All respondents
Involved directly in promulgating Human Resource (HR) policy and future planning	To inquire HR's stand on OSH in LHDNM and discuss generally on OSH concept in LHDNM	Respondent 8, 9 & 12
in charge of employees' benefits	To find out the role and functions of the Unit	Respondent 3
Involved in work related accident	To investigate on management's support and 'back to work' program	Respondent 16 & 18
Respondents whom can attest to cases involving probable work related/ occupational diseases	To study the possibility and probability of employees' which acquired work related/ occupational diseases and their management's reaction	Respondent 5, 6, 7 & 17
Involve in Investigation/Intelligence	To understand risky operations and identify hazards/risks	Respondent 1, 4, 10 & 11
in charge of Audit Training	To find out training structure for audit operations	Respondent 14
General	To enrich the findings by exploring other unknown aspects	Respondent 2, 13 & 15

### 3.5.2 Sampling method

Triangulation method is selected whereby more than one research approaches are adopted in a single study to gain a broader outlook and more understanding on the topic investigated. It is mainly to complement the strength and weakness of one approach to another. Duffy (1987) as cited by Veal (2005) had identified four different ways that triangulation can be used in a research, namely: analyzing data in more than one way; using more than one sampling strategy; using different interviewers, observers and analysts; using more than one methodology to gather data.

Type of samplings carried out were Maximum Variation Sampling, which is to obtain a small number of units or cases that maximize the diversity relevant to the research question, Homogenous Sampling to examine, understand and describe a particular group in depth, Critical Case Sampling to select a small number of important cases that are likely to "yield the most information and have the greatest impact on the development of knowledge" (Patton, 2001), Snowball Sampling which is based on a respondent's recommendation and Criterion Sampling i.e. selecting cases that meet some predetermined criterion of importance.

Opportunistic or emergent sampling is also used based on the fact that a flexible research and sampling design is an important feature of qualitative research, particularly when the research being conducted is exploratory in nature. When little is known about a phenomenon or setting, a priori sampling

decisions can be difficult. In such circumstances, creating a research design that is flexible enough to foster reflection, preliminary analysis, and opportunistic or emergent sampling may be a good idea. Examples of direct relevancies of each sampling technique in relation to identifying the respondents in this study are as below:

<b>Sampling Techniques</b>	<b>Respondents Identified</b>
Maximum Variation	Several groups were pre-thought such as top management and support staff
Homogenous	Investigation personnel
Critical Case	The Data Centre Console Operators
Criterion	The Director of Human Resource Division, Employee involved in work related accident
Opportunistic or emergent	Director of Customer Service Centre
Snowball	Intelligence Officer

### 3.5.3 Sample Size

Sample size is an important consideration in qualitative research. Typically, researchers want to continue sampling until having achieved informational redundancy or saturation point at which no new information or themes are emerging from the data. To know if informational redundancy or saturation is reached implies and is founded on the assumption that data collection and analyses are going hand-in-hand. In other words, data is collected and analyzed, at least in a preliminary fashion, and this analysis informs subsequent data collection decisions. It is important to keep in mind that

saturation or informational redundancy can be reached prematurely if: one's sampling frame is too narrow, one's analytical perspective is skewed or limited the method employed is not resulting in rich, in depth information the researcher is unable to get beyond the surface or 'status quo' with respondents.

As Sandelowski (1995) points out, "determining adequate sample size in qualitative research is ultimately a matter of judgement and experience" and researchers need to evaluate the quality of the information collected in light of the uses to which it will be put, and the research method, sampling and analytical strategy employed. Flexible research designs that build in iterative sampling and analysis strategies encourage reflexivity and collaboration may yield better results.

Junaidi (2004) in his research for PhD interviewed only 8 respondents from a population of 7,334 victims which had permanent disability arising from work-related accident or work related conditions. The researcher felt that he had reached consistent findings upon interviewing the 7th respondent and the final interview was conducted to further complete, confirm and convince that the saturation point had been achieved. In this case, Junaidy's method of proving the data saturation level was referred to studies by Rohani Abdul Rahim (2004) and Mazlan Khamis (2002).

Also in Junaidi (2004), Lincoln & Guba (1985) and Merriam (1998) were quoted as approving that data collection can ideally be stopped when it fulfils the following criteria: Exhaustion of sources (although sources maybe

recycled and tapped multiple times); saturation of categories (continuing data collection produces tiny increments of new information in comparison to the effort expended to get them); emergence of regularities – the sense of integration (although care must be exercised to avoid a false conclusion occasioned by regularities occurring at a more simplistic level than the inquirer should accept); and over-extension,— the sense that new information being unearthed is very far removed from the core of any viable categories that have emerged (and does not contribute usefully to the emergence of additional viable categories). Researchers agree that it is not usually possible to interview everyone because of cost, and there is often little research advantage to be gained and in many research situations, it is virtually impossible to conduct face to face interviews with all the people or organizations being studied.

In this study, 18 respondents from LHDNM which met the pre-determined criteria were selected for a face-to face interview while five (5) respondents from other organizations [SOCISO, Royal Malaysian Customs (RMC), Anti Corruption Agency (ACA), DOSH and NSC] were involved in telephone interviews which were done for benchmarking or cross-checking purposes.

### **3.6 Data Collection**

Materials for this research are obtained methodologically through self reported, primary, secondary, and tertiary data. Anthropological approaches or normally referred to as ethnography was utilized to obtain the primary data. It



is a combination of informal interviews (face to face or via phone), in depth interviews which usually involve a small number of people, focus group interviews, possibly more than one occasion and participant observation whereby researcher being a participant in the phenomenon being studied making observation based on experience. There also seems to be a biographical research component in this study because respondents have to recall past experience way back to their early years of tenure in LHDNM.

Veal 2005 states that "If information is already available to answer the research questions posed, then it is wasteful to collect new information for the purpose. Awareness of the existence of such data and the ability to access and analyze them when appropriate is a key research capability. These data often provide answers more quickly and less costly". Therefore, to substantiate and further strengthen the interview data, relevant informative resources are searched to unearth the treasure that can be found in enabling the present researcher to reach a resolution.

#### 3.6.1 Primary Data

In this research, serious consideration has been taken in ensuring that the selection of respondents with several criteria will by itself cover various elements (e.g.: risks) that need to be studied. The selected 18 LHDNM respondents are contacted to schedule for appointments. The respondents were pre warned that they will be interviewed regarding OSH as fulfillment of the project paper undergone by the present

researcher. This is to ensure of their preparedness in order to get maximum findings during the interview sessions.

A simple and general questionnaire (**Appendix 6**) coupled with an interview session was used as a method to gather the primary data in LHDNM. As Siu. O., et al. (2004) demonstrated, both methods of quantitative and qualitative can be used to measure safety climate. The questionnaire was aimed to collecting the demographic data, and to gauge the awareness and perception of OSH basics among respondents.

On top of that, the questions on management commitment was a test by itself to confirm the perception of LHDNM employees on OSH is merely a misconception of even the meaning of OSH itself. The present researcher has predicted that if this study is done quantitatively, the results might not be genuine in the sense that the samples may answer the questionnaire with a different idea in mind totally. This is because, as a participant observer, the present researcher is able to vouch that there is extremely limited, or almost nil exposure to OSHA in LHDNM and questions related to safety and health will channel their minds to issues pertaining to security, medical benefits or physical safety only.

During the face-to-face interview session, the present researcher initially asks for the respondent's consent to be interviewed and the

data used as findings. During this part, some respondents were reluctant but after the first ten minutes, the respondent would warm up to the session although occasionally requesting some official matters or relayed experience, be generalized in the report writing. This is to protect confidentiality of the person him/herself as well as to safeguard the organization and to some extent, the nation's interest. Behaviours and verbal output obtained from interviews are noted. The handwritten notes are kept properly and will later be converted as transcripts of the interviews. The present researcher feels that usage of a recording tape might create uneasiness to the respondents, thus hindering them from openly answering and discussing any issues.

Each session's duration is between 30 minutes to two hours depending on each respondent's available time, readiness to share their experience, and willingness to discuss the OSH situation in the organization. At the end of the session, the respondents were given an appreciation letter (**Appendix 7**), the OSHA, and a UUM pen as token for their cooperation. Besides the session that obviously had benefited them in terms of gaining new knowledge on OSH, the present researcher strongly believed that the gesture of handing out the Act 514 will in a way contribute significantly to their understanding on OSH and since 72% of the respondents are from the middle to top management level, the present researcher hopes that this move is a landmark in pioneer works of a formal and systematic OSH implementation in LHDNM.

The other respondents who were interviewed formally via telephone were as listed below. These people were told and well aware that the data inquired are being use for an academic research.

<b>Respondent/Organization</b>	<b>Purpose</b>
Deputy Director General (Policy) DOSH	Getting hindsight on the current stand of government on OHSA implementation in regards to public sector.
Officer in NSC	To identify public sectors entity that has established OSH program in their organizations.
Officer in ACA	To find out the OSH status in the organization
Officer in RMC	To find out the OSH status in the organization
Officer in SOCSO	To gain information on the public service claim for SOCSO benefits

### 3.6.2 Self Reported Data

Invaluable information also originates from Acts, annual reports, LHDNM Headquarters files that contain SOCSO claims, minutes of meetings that are directly or indirectly related to OSH issues, records such as medical leave data, news articles and any significant findings from written documents.

### 3.6.3 Secondary Data

Data were also extracted from unpublished and published references on OSH such as text books, journals and dissertations.

### 3.6.4 Tertiary Data

These data or in laymen's term 'here say' are data sustained from interviews with the primary sources. The respondents in recalling risky experience or reiterating a point sometimes will relate other people or other happenings who/which had been involved in a certain event or a particular process. These facts may be considered in the analyses but emphasis will not be given on those data. The present researcher regards the extra information as 'additives' – an element that affects a product by giving it a subtle flair but nonetheless meaningful.

## 3.7 Data Analyses

### 3.7.1 Emergent Analysis

Inputs from interviews or other information such as demography are recorded via written notes and transcribed in detail and organized manner. The primary data are then scrutinized by transcripts of the interview conversation to find emergent themes.

### 3.7.2 Cross Cutting and Subsidiary Techniques

A textual analysis is done hermeneutically by scrutinizing and interpreting content of published and unpublished data. Examining all existing documents made available to researcher (for instance, LHDNM's medical expenditure for the past five years) may garner a pattern from the data and may lead present researcher to significant findings. Meta Analysis is also carried out in which data of the same topic are obtained from both secondary sources & literature review.

### 3.7.3 Analytical Thinking

Reading critically and creatively will allow a researcher to unveil important and significant findings. In this case, data obtained from medical leave reports led me to respondents whom I believe may have work related disease or accident.

### 3.7.4 Observation

Researcher can never be sure on how honest or accurate people are in responding question (Veal, 2005). Thus, the alternative to relying on people to provide the researcher with information about themselves is to observe their behaviour. Thus, observation can also be a powerful tool to reveal a natural scenario. The present researcher has the

advantage of being an 'insider' and has access to the surrounding population, work system/procedure and the real environment. For example, the present researcher realizes that OSH in LHDNM is still an alien subject and the present researcher also can claim for a fact that there has never been a written safety and health policy endorsed by LHDNM's management.

#### 3.7.5 Mathematical Analysis

Based on the primary and secondary data, simple quantitative analysis can be derived. This includes the increment in revenue collection, the number of respondents who are aware of the existence of OSHA and the percentage of respondents that are from the management group. Cross tabulation can also be mapped to ascertain the connection of a demographic factor towards an OSH issue. For example the percentage of support staff that is aware of OSHA.

### 3.8 Summary

This chapter has extensively lined out the research methodology and the philosophy behind the approaches and techniques chosen. The following chapter will reveal the significant findings unearthed by the present researcher from the mass information of various data.

## **CHAPTER 4**

### **FINDINGS & DATA ANALYSES**

#### **4.1 Introduction**

This chapter contains mainly the discovery by the present researcher. It revolves in the form of answers to the general questionnaires, feedback and responses given during interview, and self reported information obtained from LHDNM files. These primary data, which was untapped before are then scrutinized and synchronized to reveal the findings to this study. The findings are then further analyzed by identifying the emergent themes to produce the final results of the research.

#### **4.2 Findings and Data Gathering**

##### **4.2.1 Individual Face to Face Interviews – extracts of transcripts as related to the present researcher**

Based on general and specific objectives targeted earlier, 15 respondents with various backgrounds were selected and interviewed by the present researcher to give answers to the research questions. The full list of individual respondents is as described in **Table 6**. The respondents were all given the same set of questionnaire except for the Deputy Director Generals who did not have to answer the survey on management's commitment.



**Table 6: List of Individual Respondents - Personal Information**

<b>Bil.</b>	<b>Gender</b>	<b>Age (Years)</b>	<b>Designation/ Grade</b>	<b>Job Scope</b>	<b>Length of service in LHDNM</b>	<b>Handle taxpayers directly?</b>	<b>Average assignment of work outside office premise in 2008</b>
1	Female	36	Assistant Director/Grade 7	Investigation	9 years	Yes	NA - Study Leave
2	Male	47	Division Director/Grade 6	Property Management	6 years	No	Every month
3	Female	36	Principal Assistant Director/Grade 6	Allowance/Benefits	11 years	No	Once in 3 months
4	Male	43	Division Director/Grade 6	Intelligence	17 years	Yes	Every month
8	Male	56	Deputy Director General/Grade 3 [JUSA B]	Compliance	27 years	No	Twice a month
9	Male	54	Deputy Director General/Grade 3 [JUSA B]	Operations	30 years	No	Every Week
10	Male	50	Department Director/Grade 4 [JUSA C]	Investigation	26 years	Yes	Every month
11	Male	49	Investigation & Intelligence Centre Director/Grade 5	Investigation & Intelligence	24 years	Yes	Every Week
12	Female	52	Division Director/Grade 5	Human Resource	5 years	No	Every month
13	Male	35	Registrar/Grade 5	Administration	10 years	No	Once in 3 months
14	Male	49	Audit Training Centre Director/Grade 6	Training	18 years	Yes	Every month
15	Female	45	Customer Service Centre Director/Grade 6	Customer Service	23 years	Yes	Every month
16	Male	38	Driver/Grade 15	Logistics	4 years	No	Every Week
17	Female	49	Clerk/Grade 11	Assessment	26 years	Yes	Once a year
18	Male	33	Assistant Director/Grade 7	Training	6 years	No	Every month

### Respondent 1

The respondent is a lady officer currently pursuing her Masters' degree. She is on a full pay study leave and prior to furthering her studies, she was attached to the Criminal Investigation Division. She is 36 years old and has been in service for nearly ten years. The respondent explained that criminal investigation differs significantly from civil investigation whereby the latter applies Section 112 and 113(2) of the Income Tax Act (ACP) 1967 and the case can be settled by signing an agreement and the taxpayer will have to pay the agreed amount of taxes due to LHDNM. Unlike civil investigation, criminal investigation applies Section 113(1), 114, 114A, and 153 to bring the tax evaders to court. No settlement is allowed as the main objective of investigation is deterrence in nature.

The respondent feels she faces great stress in many aspects of the job, among them is the effort to get witnesses to stand during trial. It is difficult to get a witness, and coaxing them cannot guarantee their willingness to cooperate especially when it involves family members. In one case, after numerous unsuccessful attempts to get hold of a witness via phone calls and appointments, the respondent with another two colleagues went unannounced to the 'particular' premise to find the witness. The respondent dreaded doing it but the Legal Department insisted that they had to get hold of the witness. However, the witness had not arrived but the person to be charged was around. The tax evader was extremely agitated to find the investigation team's presence and eventually she went to the pantry and came out with a big knife and blindly rushing towards them. The investigators ran helter skelter, praying for their dear lives upon seeing the threatening weapon. Luckily, the tax evader was calmed by

somebody close to her who happened to be there. The respondent escaped the assault but she was really shaken by the event. They did not lodge any report with the police – as many of them rarely reports the threats they received. Another reason that creates stress is that nearly all tax evaders offers for settlement, but this cannot be done for criminal investigation cases:- cases which were chosen by the investigation top level for reasons that cannot be made known. The cases are all to be brought to the courts and can be publicized by the media. This results in high tension among the tax evaders who cannot comprehend why can they not settle the taxes instead of going to court. In retaliation, these people may impose great danger to the investigators.

The respondent strongly feels that much has to be done by the LHDNM management to ensure the safety and health of investigators. The uppermost on her mind is the weaknesses in the Act itself that can back fire investigators. They are also not provided with office hand phone and often they have to use their own mobile phone to call the taxpayers under investigation. This in turn leads to leakage of personal information, to the extent that some tax evaders even managed to get their home addresses and started to send ‘mails’. The respondent also thought that the insurance does not cover them after office hours or during weekend (to which the present researcher found out is inaccurate - the insurance does cover mishaps/accidents after office hours). When asked on safety and health, the respondent only have SOCSO in mind but after being clarified by the present researcher, the respondent agrees that it is very timely for LHDNM to introduce and implement OSHA in the organization citing that even BOMBA had said that if there is a fire at our Headquarters complex in Jalan Duta, the building will be burnt within minutes due to a lot of wood make up in its structure.

## Respondent 2

Being in a public local university before, the respondent is 47 years of age but has just served LHDNM for the past six years. He was posted to the Property Department after being promoted to Grade 6 (equivalent grade 48 of the government service scheme) a year ago. The respondent could not spare much time and besides filling in the questionnaire, the interview focused on job hazards faced by personnel in that department as they represent a unique group whose job nature is off tangent with the majority.

The activities involved are mainly property inspection and maintenance, property search/negotiation either for rent or purchase and administering contracts pertaining to properties. The department has 32 staff and nearly half are of engineering background. The job hazards named vary widely and even unexpected – electrocution during maintenance/inspection, falling object during construction site visits, physical hazards associated with inspection of building with structural defects such as cracked walls, danger of being bitten by snakes during land survey and allergy to paints. Stress apparently was not a major concern but the respondent explained that the job is nevertheless stressful due to heavy workload (the department serves all LHDNM offices throughout Malaysia) and sometimes they are given ‘offers’ from landlords or property owners. When the hazards were spelled out, the present researcher was surprise because the hazards are of many categories. Short of ergonomics, the physical, chemical, biological, and psychosocial hazards seem to be directly affecting this group of people though the risks level may differ with each category.

### Respondent 3

The respondent is an administration officer but on task level, she heads a unit that is in charge of payment, allowance and benefits. She is 36 and has been with LHDNM since 1997. The respondent testifies to the absence of systematic OSH practices in LHDNM but basically, the respondent highlighted that LHDNM does provide competitive allowances and healthcare benefits to its employees.

The allowances that LHDNM officers are entitled to, can be divided into several categories. One, all allowances given by government before 1 March 1996 (the date when JHDN was converted to LHDNM) are automatically applicable to LHDNM. Secondly, allowances introduced after 1 Mac 1996 by the federal government are brought to the Board for endorsement and so far, LHDNM adopts to the circulars. Third, allowances introduced by LHDNM for special needs, example shift allowance and doobby allowance for the security personnel. These allowances are proof that the welfare of officers are taken care of, at least on the monetary part.

In terms of medical and insurances, LHDNM pays for hospitalization and treatment at government hospitals, National Heart Institute (IJN), panel clinics, and all officers are covered by either SOCSO or group accident insurance in the events of death, injury, permanent disability and impairments. On top of that, LHDNM also offers another insurance facility for hospitalization. Employees are also insured during official overseas trip and for personal trip abroad, they will be covered once a year only. The insurances cover not only in terms of health but also other inconveniences such as loss of documents.

With all that, the respondent however still think that OSH implementation is very much due and awareness should be instilled as soon as possible. OSH programs are preventive in nature rather than reactive and this will benefit the organization in long term. Support from management is a vital factor that will contribute to the success of OSH realization.

When asked on OSH related data that is necessary for introduction of OSH, the respondent stated that no formal effort has ever taken place to compile, consolidate or centralized data on injuries, death, SOCSO claims and other relevant records. The respondent, now more conscious of OSH hopes that OSH will soon 'come into the limelight and be given proper treatment' it should receive in an organization that no longer resembles the impression of plain desk work but rather it breeds high risk and challenging jobs for those who dare to join their crowd.

#### Respondent 4

This respondent was referred by another respondent due to his experience in Intelligence works that might give important inputs on high risk job. He is in his early forties, has been in LHDNM for 17 years and is one of the key people in initializing the Intelligence Division. Since intelligence work is not specifically covered by ACP 1967, the respondent studied other avenues that may have links to ensuring the work by Intelligence officers does not jeopardize their safety. He researched the OSHA when he was preparing the proposal paper on setting up the Intelligence Division in 2004. For this reason, the respondent was quite clear on safety and health issues. He

remarked that LHDNM officers are not aware of the Act 514 because they are not exposed to it.

The respondent explained that intelligent activities, the initial stage before investigation, are a specialized job which is extremely risky. It guides the investigators by identifying the tax evasion part of a business. Investigation's objective is more to deterrent, i.e. by sending a message that taxpayers cannot easily escape, that they can be punished for evading their duties to the country and this carries impact on the community by increasing compliance. Depending on the business, the officers move as undercovers on secret missions, sometimes on motorcycle, sometimes tailing by car, sometimes static- sitting tightly and just watch the movements of the 'suspects' and so many other methods that cannot be revealed. They have standard procedures for these risky operations but the 'creativity' and ability of intelligence officers to adjust to any outcome is very critical. It is tedious to prepare checklists because there are so many different situations, hence the undercover agents must be able to adapt accordingly.

The respondent's opinion is that, being an impostor is stressful, not emotionally but more to the stress of safeguarding their real identity. The officers have to always be on high alert to make sure that their 'acting' is not blown up, or else they can end up in a life threatening situation. Moreover, the responsibility of handling intelligence gadgets, for example a micro camera that appears as a pen (the fact comes from the respondent but the example is plucked from the present researcher's imagination), also adds to the stress.

Maintaining secrecy also prove to be stressful as it is important that information does not leak from intelligence or else the investigation team will face difficulties in pursuing the selected case. The 25 person's team goes on the principle of 'need to know basis only', maintaining confidentiality among spouse, colleagues and friends. For record, the respondent explained that the investigation officers also at times go under cover to complete or strengthen a case so that their raids will be a success. Intelligence officers usually are not involved in these raids.

Responding on how prepared are the intelligence officers to face their assignments, the respondent believes that our officers are highly competent. However, upon taking a closer look, 30% of the team has not received formal or proper training. The training regime is conducted theoretically by highly experienced intelligence agents from either insiders or outsiders, whether the local police force or revenue authorities from other countries. The training is costly and to economize it, training will be done on the targeted team and at a scheduled time. Fully equipped with knowledge, the officers would then go out to the 'field' and will acquire skills that are sharpened by experience. Sadly, due to transfers, some well trained officers were 'lost' resulting in intake of new intelligence officers that have yet to receive their training. In most cases, negligence on the officers' part in covering their tracks is the main reason for their lives being endangered. Hence, the need for experienced and well trained officers intensifies.

Speaking on internal issues, the Investigation Division also has been entrusted on investigating the claims or allegations made by informers on the possible corruption, practiced by our officers. The respondent noted that the more audit activities being



carried out, the higher the integrity issues being brought up. With LHDNM's reputation at stake, those allegations warrant fair and thorough investigation, thus adding quite significantly to their workload.

Taking into consideration on the increase of responsibilities, more than 100 posts have been requested and are now being studied by the Public Service Department (JPA) and Treasury. The respondent then emphasized that the expansion of scopes, and increase of team members, expected in June 2009 will be a challenge especially in controlling the team. He said here comes the necessity to put OSH in the picture soon! He believes that the implementation of OSHA, be it in terms of creating OSH awareness or having OSH programs will at least contribute to the upkeep of safety, health and welfare of these officers.

#### Respondent 8

The respondent, age 56 is one of LHDNM's top management. He has vast experience in several job area in LHDNM and with his science and laboratory background (he worked at the Institute Medical of Research during his youth before switching to economy), easily appreciate the present researcher's topic.

The interview started with discussion on occupational hazards. The respondent is of the opinion that OSH issues are not critical in LHDNM but agrees that with modernization of the country and changes of tax system, LHDNM employees are now exposed to new hazards which were foreign before. While the risks are imminent, the hazards are on the other hand eminent, such as lights, higher computer usage, more

frequent traveling, high rise buildings with elevators and staircases, fire, poorly maintained air conditioning system, poor ventilation, pollution from cigarettes smoking in common area such as corridors and toilets, pressure from bosses resulting in difficulty in decision making processes, stress and depression, corrupt practices, allegation of bribery, and even the pistol provided to the investigation officer is a hazard.

Risks and dangers have long been faced by LHDNM officers. Besides threats, suddenly being punch/hit by strangers, and being followed, the respondent related several incidents that demonstrate the danger. In late 80s at Sandakan, investigation officers raided the premise of a recreational park owner. The Kota Kinabalu team came to back up the operations and even the police were called to help in. The tax payer could not control himself and started running amok with a short gun. An officer did not even manage to put on his shoes and ran into the forest. Thinking he was safe, the officer then came out of his hide and boarded a bus but just as he got out, he saw the taxpayer at the entrance of the office building with the short gun. Again, he ran for his life – and all the while, barefooted.

A more recent incident involved the officers who were undergoing audit training. A tax payer was interrogated and the officers may have pushed their practical training too far - the taxpayer was so distressed that he wanted to jump from the 16<sup>th</sup> floor. The situation was salvaged and the taxpayer went back. but as the officers begun to breathe in relief that the chaos had subsided, came the family members who were very angry.

The respondent's moral of the story is that LHDNM officers must know the art of handling tax payer by being competent, resilient, knowledgeable, capable of handling their own stress, sensitive (the tax payer may have a heart problem) and all these traits will translate into a message which is - LHDNM wants to assist the taxpayers, not punish them. This is the key to reduce the risk of the officers from getting into a dangerous situation which may arise from undesired tax payers' reaction. The respondent himself has always been careful not to expose himself to trouble by always being tactful and thus far has never become a victim to any taxpayer's assault.

Going into more details, the respondent explained the differences between audit and investigation work as listed in **Table 7**.

**Table 7: Comparison between Audit and Investigation approach of work**

Bil.	Audit	Investigation
1.	Taxpayer receives one (1) week's notice	Visit via a 'Raid'
2.	Taxpayer should be ready	Taxpayer caught completely off guard
3.	Checking done on documents given	Documents are searched
4.	Inspection done at the taxpayers' premise	Documents are confiscated and brought back to the office for scrutinization
5.	Longer duration spent at taxpayers' premise	The encounter will be short and brief
6.	Only two (2) officers are dispatched	Involve many officers

In pursuit of the subject matter, the respondent believes that it is crucial to find suitable officers for each kind of job so that they carry out their duty safely. Other administrative actions such as providing designated smoking area that is well ventilated and OSH exposure were also cited by the respondent. The respondent noted that stress and depression will be a major factor in future, thus occupational health is important as well as effective training must be carried out.

#### Respondent 9

The respondent is a high ranking senior officer, being one of LHDNM's top three. He heads the operations of the organization and is not only very experience but holds a PhD and a master's degree. The respondent is always on a very tight schedule but managed to squeeze 20 minutes of his time for this interview session.

The respondent's first comment was that there had never been a deliberate exposure on OSH to LHDNM's workforce. However, the respondent feels that the safety, health and welfare of the staff in general have been taken care of whereby the OSH elements are present though scattered. He listed insurances, co curricular activities, fire drills, counseling activities such as 'Program Rakan Sebaya', motivation talks as items directly related to OSH that are already being carried out which are aimed to provide a conducive working environment.

Pertaining to job hazard, the respondent related threats as the most visible risk. He cited an example of the stoppage order issued under Section 104, ACP 1967 – tax payers with outstanding accounts are not permitted to leave the country where they

are halted at the airports with the Immigration Department's help. The people affected are usually prominent businessmen, politicians or popular society member and they question LHDNM's authorities, also sometimes threaten to bring the matter to top cabinet ministers which indirectly can threaten a person's career.

Based on current situation, he agrees that OSH is important due to highly stressful job demands. Nowadays especially, communication between employees and office politics add distress to an officer. Thus, the respondent feels that stress management is most critical. He emphasized that stress cannot be avoided due several factors namely, human feelings that cannot be easily understood, target or dateline on task, too many job functions and unhappiness at work which may affect one's attitude at home. He noted that a person must be happy at work and at home - it is not right to deprive the family because of work.

The respondent likens car maintenance to human maintenance which is synonymous. Car owners would follow the manufacturers' instruction and scheduled maintenance requirement for the car to function optimally. The same goes to people – they need to be maintained to avoid distress, burnouts and unhappiness that can lower their work quality and productivity. Maintain in this sense means their safety, health and welfare must always remain a priority within the organization's affairs. An example is providing the call centre operators with a proper place to rest. More can be done to release stress such as flexible arrangements on work but we have yet to study it properly. The respondent concludes that OSH implementation is highly timely.

#### Respondent 10

The respondent age 50, heads the Investigation Department and has served LHDNM for 26 years. His initial impression on OSH was it is more related to factories and may not be very relevant or suitably applied to LHDNM. Nevertheless, sporting as he is, the respondent was willing to share his knowledge and views for the sake of research.

When asked on job hazards and risks, the first thing that came to the respondent's mind was threat. He cited that in early 2000, an officer at the Taiping Branch received a coffin nail and another one at Cheras Branch received a live bullet. The threats that an officer receive at the vicinity of our premise can send chills down the spine, what more when they are at the tax payer's territory. In early 1990s, the respondent had to penetrate 11km of rainforest to raid a logging company in Bentong. The nearest police station was informed and they went with huge strength of manpower that was equipped with weapon. Still, they could not be more ready to face the unwelcoming host.

The respondent explained that before conducting raids, investigation work begins with intelligence activities, i.e. getting information, researching, conduct surveillance and observe. If the risk is low, the police will not be involved. During raids, the number of team members depend on various factors such as the load of evidences to be confiscated, the number of premises being checked (in certain cases, investigation involves group of companies and raids were conducted simultaneously on different locations of offices of a company).

The respondent notes that so far, the threats or incidents during raids were never properly recorded. However, the nearly approved Risk Department which will come into force in March 2009 will be given that particular task. Commenting on personnel that may not want to report the threats received/encountered, he said that reports must be made so that an officer does not seem to compromise his/her integrity.

The respondent also informed that there are manuals on investigation work, relevant checklists on certain procedures that should ensure the safety of investigators but as far as he is concerned, OSH and welfare matters may be referred to requests of 24 hours life insurances coverage requested by them. The respondent then referred the present researcher to his subordinates for other details.

#### Respondent 11

The respondent, age 49 is one of LHDNM's Investigation & Intelligence Director and has been in service close to 25 years. His nature of work involves a lot of outside work which sees him on the street every week. The respondent was given a week's notice on the interview and appeared so well prepared, giving so many inputs, almost like a lecture, throughout the two hour session. Most of the information however are controversial, highly classified and cannot be revealed but was related to during the interview so that the present researcher fully understands and appreciates the danger that the Investigation team faces in performing their duties.

Confronting taxpayers with multilevel background is very challenging. From a masters' graduate to those who only finish the primary education. from those with

titles to the ordinary folks, from the pious to the modern society, and from those who earn an honest living to those whose livelihood spurs from illegal sources. Firstly, the respondent states that the most hazardous part of an investigation work is the threats faced by the personnel. The threats are categorized into two types: emotional and physical. Emotional threat is streamlined into two types as well, i.e. threats received from those with connections and threats by the educated and intelligent group of taxpayers. The taxpayers with connection can be described as those who have links with politician (or they themselves are politicians), or having links with authorities, including top government officials. During raids, these people are not cooperative, do not recognize LHDNM's authority and even ridicule the team with their arrogance.

Tax literate taxpayers including their tax auditors/agents i.e. the well exposed, and educated ones are the types who are also unperturbed by raids – not because they have connections but they remain composed, using their intellectual skills to argue with the investigation team by stating a different interpretation on the Section 80, ACP 167 – pertaining raids, confiscation, and audit. In fact, they dare to question on the validity of the warrants. There were also accusations hurled at LHDNM officers as acting like terrorists during raids.

Threats from this group also come in all sorts of forms. Besides being confronted face to face, some tax payers have other means to 'deliver their message'. During a raid in 2007, the tax payers appear calm but they actually call the LHDNM's office threatening that they will 'blow' the heads of the team waiting to enter their premise if the raid is not called off.



Although the officers are trained not to retreat but to pursue psychologically with diplomatic negotiations, tackling high profile taxpayers is a delicate job. Even if they succeed, there are instances when the ruling does not favour our side. Consequently, the investigators feel that all their hard work end up to nowhere – and though the respondent emphasized that this does not mean they get demoralized but the long term effect is that, they would be very selective in choosing cases. Eventually, they try to avoid cases that can be ‘sensitive’ and the present researcher views this as a reflex or an automatic reaction of a person in distress to avoid further stress. The emotional burden between putting the nation first (in regards of collecting revenue) and avoiding from being entangled in cases that will give them heartaches can be very agonizing. The respondent added, ultimately, the investigators would rather go for low risk cases – in the present researcher’s mind, this would lead to demotivation for those who know they can fare better (in terms of contribution to the country and job performance) if work is done through proper channels.

Another group of tax payers are those who are filthy rich but not educated or well connected, for example cosmetics/skincare businesswomen. To them, their fierce determination on facing adversities of life and their grit to change their pathetic fate without help from ‘cronies’ are the reason why they are so successful. They said that nobody helped them when they were poor; financial institutions rejected their loan applications, surrounding community does not facilitate and to some, even family members shied away from them. They do not understand why now they have to part with their hard earned money to the government. LHDNM officers have a tough time explaining and convincing them that this is a responsibility which comes with their new found wealth.

LHDNM is also authorized to assess and collect income from illegal businesses such as prostitution, 'along', gambling, slot machines and sales of pirated compact disks. There are also businesses that are legal but it originates from illegal sources such as sales of vehicles which include stolen parts. Dealing with this group is most risky in the sense that their operations are illegal, dangerous and they are closely related to gangsters. Their businesses involve runners that can be brutal, terminating any obstacles on their way. Their livelihood depends on corrupt practices, mysterious codes and to enter into their world is like giving oneself a death penalty.

Other threats include alleged bribery, harassment calls and messages sent to their hand phones by taxpayers. They repeatedly will try to get an appointment, of course to negotiate their tax dues but the respondent is always careful not to meet them. As a mentor, he keeps reminding his subordinates not to entertain these kinds of requests as vengeful taxpayers may want to 'trap' them. A scenario can be created, example a lunch offer seems innocent but if the ACA suddenly comes and at the same time an envelope filled with cash is placed on the table - this will no longer appear to be a social lunch but it can be the end of an officer's career. In one occasion, a persistent tax payer who had been trying to meet the respondent (unsuccessfully) went to the extent of finding him at the mosque during Friday prayers. There was also a case in 2008 involving black magic, causing immense sufferings; mentally, emotionally, spiritually, and physically. Another factor to be considered is the absence of police forces. The respondent highlighted that they have a rigid policy of not trusting anybody and in a lot of cases, even the police are not informed on raid plans. Not having a back up can be detrimental if the events turn nasty.

The respondent also provides insight on necessary equipments that can be regarded as personal protective equipment (PPE) that should be provided for the investigation team, as follows:

**Table 8: Safety Equipments for Investigation**

Bil.	Equipment/Item	Rational
1.	Office Vehicle	To avoid tax payers/runners from recognizing the officers' personal vehicle. This will disallow them to be easy targets/easily accessible.
2.	Hand Phones/ Walkie Talkie	For communication purpose. During a raid, an officer has to guard the items confiscated. The rule is never to leave the evidences. Often, officers will be dispatched to different floors or parts of a building. In one case, after the team assembled, one officer was missing and search had to be done to locate him.
3.	Vest/Gloves/ Masks	Item/documents confiscated can be stored in an unkempt place or the items themselves are old and had gathered dust. Searching and collecting these as evidences expose the officers to dirt, allergens and other biological as well as chemical hazards.
4.	Safety helmet/boots	Some companies do not provide these PPE when LHDNM officers enter their sites.
5.	Trolleys	Bringing back evidences involve carrying heavy loads of files and sometimes machinery. Ergonomics can be an issue, thus proper equipments must be provided to avoid the officers from sustaining injury, acute or chronic, due to carrying heavy loads manually.

6. Bullet proof vest      The need for this is not urgent but maybe it can be considered as LHDNM operations get more and more dangerous.

After explaining in detail, the respondent conclude that so many aspects have to be looked into in order to ensure the safety, health and welfare of LHDNM employees in general and investigators specifically. For the investigation team, meeting taxpayers during raids makes them more susceptible to harm. They seem to face higher risk because of the 'surprise' element but nevertheless other officers are also exposed to hazards in so many other forms.

Most important on his list is to educate taxpayers on their responsibilities. Developed countries such as Japan witness income earners that are proud to be tax payers. Whereas in Malaysia, the tax evaders do not feel guilty and have the perception that tax evasion is not a criminal offense, unlike murder which obviously is a crime. Some donate substantially and feel that they should be exempted from paying so much, some say that 'mat rempit' or snatch thieves are the menaces that should be dealt with instead of them. Therefore, tax education should be more aggressively pursued so that the community gets more exposure and understanding that will in turn transform them to assist LHDNM's work rather than escaping their citizen's duties.

Recruiting and training of officers should also be structured in a way that will produce resilient personnel who have the ability to use psychological methods in conducting their high risk tasks. Stress management is critical and a good program must be introduced soon.

Lastly, the respondent does agree that OSH awareness is very much needed and OSHA implementation should take place. He regards himself as an example; before being interviewed, he did not really understand what OSH is all about but throughout the session he manage to grasp the concept and with the awareness begin thinking or seeing things which never crossed his mind before such as the needs for PPEs. The management should hasten the pace towards maintaining sound safety culture that will in turn give great investment returns to the organization.

#### Respondent 12

The respondent is a lady officer who previously was seconded to LHDNM from the Administration and Diplomatic services. She later joined LHDNM for good and has now been with LHDNM for five (5) years. At the age of 52, the respondent currently heads the Human Resource (HR) Division. The respondent was specifically selected to relate ongoing or future plans of OSH functions.

Presently, the conceptual idea on OSH has already surfaced. However, a proper OSH outfit is not planned in immediate future. This is because data related to OSH in LHDNM is not properly organized and compiled as yet, thus making it difficult to justify to JPA on the need to create a post or unit for that particular function. Study on related cases, statistics, audit reports, investigation, research on OSH requirements, etc. have to be conducted thoroughly.

However, the division is handicapped in the sense of limited budget and lack of capacity – either manpower on trained staff. For the time being, the HR Division

focuses on strengthening the Division including upgrading and expanding the Counseling arm. With the additional personnel, the respondent hopes that a more dedicated effort to consolidate relevant information on OSH can be done. The respondent also suggests the present researcher to benchmark other organizations of similar activities such as Customs and ACA to find out their OSH practices.

In whole, the respondent clearly agrees on the importance of OSH introduction and implementation in LHDNM. She sincerely admits that much has to be done since the HR themselves are not well versed in OSH issues, the legal or practical part of it. The respondent is consciously aware on the risks face by certain group of employees including the data centre operators and investigation officers. OSH has to start somewhere and the respondent hopes that the present researcher's work would be the beginning of a formal and systematic OSH introduction to LHDNM.

#### Respondent 13

The respondent, a male officer is currently attached to the LHDNM's major training arm as the registrar. Administering The Malaysian Tax Academy with a population of 250 personnel, an area of 37 acres and a full house of course participant through out the year is no joke.

The respondent admits that he is not much aware on OSHA, the contents and the meaning of safety and health itself. After being briefed on OSH, he is in the opinion that safety, health and welfare issues although not a main concern, can still be considered an important itinerary for a training institution that caters for various

activities, indoor or outdoor and maintenance or plain desk work. The operations expose their staff to all types of hazards most especially physical, and psychosocial. The respondent thus hopes that OSH would be implemented soon in LHDNM.

#### Respondent 14

The respondent is the Director of another LHDNM's training wing, i.e. The Audit Training Centre. He is nearly 50 of age and has been with LHDNM since the past 18 years. The respondent admits that he does not know that OSHA is applicable to LHDNM. He believes lack of exposure and emphasis by the Human Resource contributes to the unawareness and misconception on OSH.

Zooming on the hazards faced by audit officers, the respondent claims that they constantly face threats or hostile reaction from the taxpayers. At times, this outcome is caused by the officer's aggressiveness or interrogation tactics which is too personalized that it misses the main point. As an example, he cited a case in 1996 when a popular dramatis was interviewed. LHDNM officers suspected foul play on his declaration of income. One of the officers gave a sarcastic remark indicating that the tax payer is 'acting' as that is second nature to him. Such a cynical accusation then received equally violent reaction.

In other cases, our officers maybe tactful but the taxpayer feels insecure and defensive. In one case, a tax payer was agitated when an officer sieved through papers in his briefcase. Going through those documents can lead the officers to very personal information such as extramarital affairs, divorces, and other problems. The LHDNM

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officers are subjected to Section 138, ACP 1967 where they are responsible in maintaining secrecy of tax payers' personal information but even when this is explained, some tax payers still feel uncomfortable to have their private matters being looked into. These worries can be translated into the tax payer being hostile when actually they are trying to protect or safeguard their other personal interests.

The respondent remarked that training on effective negotiations and interview techniques are conducted regularly. The officers were taught not to be oppressive, let the tax payers open up, etc. Though training may minimize confrontational scenarios, the officers cannot escape totally from threats and this risk caused stress to the officers. The respondent feels that the present respondent's research is very useful and should be applied to the organization. He added that it is a good initiative towards a safety culture in LHDNM.

#### Respondent 15

This respondent is a lady officer who heads the LHDNM's Call Centre. She is 45 and has been in service for 23 years. The respondent is completely unaware of OSHA and after a brief explanation on OSH by the present researcher, the respondent could immediately grasp the basics of OSH. Being the Director of the Customer Service Centre, the respondent herself is very passionate on providing conducive working environment to her staff whom faces all types of tax payers throughout the day via calls, faxes and e-mails.

The respondent adamantly stated that much has to be done in LHDNM pertaining safety, health and welfare of the employees. She cited the building's poor condition where the Call Centre is located. For example, there are only three (3) elevators provided for 1000 workers. Apparently, only the financial cost was considered when deciding to put up an office at the current building whereas it is important to look at the intangible values as well. The trouble that the staffs have to endure on every working day can make them miserable and unhappy to go to work.

The respondent herself had researched on Call Centres in other countries and found out that a group of operators in Philippines succumbed to their stress and vigorous job demands by taking pills which resulted in drug addiction problem. The respondent relates problem at workplace as a significant contributor to the failing values of the society. Hence, it is extremely important to upgrade the safety, health and welfare of employees to achieve a harmonious community. She suggested several options for a better working condition, among them, flexible working schedule, having an affordable nursery care at the office building, better office facilities, providing recreational benefits, more discretion being practiced by management, and suitable posting or job specification that will bring out the best in an officer.

The respondent states that stress is undeniable the greatest hazard faced by current workforce regardless of their duties and management should find ways for the staff to be able to release their tension in a healthy manner. The respondent believes that motivational talks are not enough anymore to train employees in handling constraints of a modern life. Employers should play a bigger role and that includes introducing

OSH programs. The respondent feels appalled that employers choose to be ignorant when an Act on OSH itself has been enacted.

Respondent 16

Age 38, this male respondent is specifically selected from the Headquarters file which contains SOCSO claims of LHDNM officer. He works as a driver with LHDNM since 2004 and was involved in an accident just 2 kilometers from the Jalan Duta office complex. He was on his way to office and running late that day, he was focused on his route, not realizing oncoming vehicle from another exit which rammed into his motorcycle. He sustained fracture on his left shoulder blade and was on medical leave for nearly one and a half month.

The respondent has no idea at all on either OSHA or OSH matters. To him, benefit means medical facilities and SOCSO coverage. In his case, he was visited by some office colleagues but none of the administration members explained on his entitlement regarding SOCSO claims. After coming back to work, he had to ask around on what and how to claim. The clerk in the Administration Department offered little help and he learnt more from those who had experience claiming the SOCSO benefit. The respondent also later discovered from an acquaintance that he could have claimed for permanent impairment but because the accident date has passed more than a year ago, he is no longer eligible to claim.

Worse still, when he came back to work, he was asked to drive a 2.5 cc super multi purpose vehicle, a 12-seater light dough vehicle, on diesel fuel with manual

transmission. He explained that his left shoulder and arms were still not strong and it hurt constantly and requested to drive an automatic car but the administration declined to grant his wish citing that they follow the available driver-vehicle list. Being an obedient staff, the respondent had to force his mending arms and shoulder to work including using both hands to change gear. This unsafe act actually endangered him and his passengers but luckily nothing unfortunate happened. He felt better after one year but the usage of his left arm and shoulders still remain limited.

The respondent claims that he encountered many people who were involved in minor accidents to and from work but they usually take few days medical leave or annual leave and does not report to the office. The present researcher feels that this hinders the management to have a true picture on the accident rate involving LHDNM personnel.

#### Respondent 17

This lady respondent, age 49 whom has served LHDNM for 26 years was selected through the 2008 medical leave database. It was recorded that she had been on a three weeks medical leave, and further noted to have undergone a surgery related to carpal tunnel syndrome. It was not easy for the present researcher to get her consent on the interview but she at last reluctantly agreed.

The respondent was initially asked to answer the questionnaires. She was very nervous that she has never heard of OSHA and defended that she does assessment and not administration, thus justifying her lack of knowledge on OSH. The present

researcher explained that it is not necessarily so – even administration officers are not familiar with OSHA and furthermore she was not being tested, she just had to be honest. The respondent then clarified that as far as safety and health is concern, she only knows that SOCSO has got something to do with it and even then, she does not know the details.

Relating her predicament, the respondent relayed that she has been experiencing numbness on her hands for so many years. She thought probably because of the cold coming from the air conditioner but with the cardigan, she still felt numb but not until early 2008 that the numbness stung her. The pain was unbearable that she could not even sleep but she kept getting tablets for the nerves from LHDNM panel clinic that did not ease her pain. No longer able to withstand the torment, she decided to dig out her pockets and went to a private hospital which then diagnosed her as suffering from carpal tunnel syndrome. Years of repetitive routine work involving typing activity without much work rotation had caught on her and she immediately went for a surgery. A plate was inserted between the palm and the hand, at the wrist area – it scarred her but that is not the major set back; although the numbness has gone, the pain lingers and cold temperature will aggravate the discomfort.

Back to work, what saddens the respondent is that the bosses do not seem to understand her condition. She requested for a lighter job, something that is more suitable to heal her during recuperation period but to no avail and sadly also, even colleagues are not supportive. She now suffers from hypertension and apparently has the impression that people around just expect one to deliver regardless of one's condition.

The respondent has also heard of other staff who have similar problems, and maybe they had acquired work related disease but the personnel themselves and the management are unaware about this matter. By suppressing OSH awareness, the respondent feels that the management is purposely hiding from their responsibilities or they may just want to conceal the employees from their rights. Thus, the respondent hopes that OSH is introduced soon in LHDNM so that people are more understanding and sensitive towards employees' safety, health and welfare needs.

#### Respondent 18

The last respondent happens to be the youngest respondent; he is 33 years old and his job function is as training officer for LHDNM's management programs. The respondent has been in service for six (6) years and is currently attached to Malaysian Tax Academy. As the previous case, the respondent was also selected based on medical leave database.

The respondent sustained work related sports injury in January 2008 when he played for LHDNM against the Inland Revenue Authority of Singapore during a sports carnival at Kuantan. Prior to the games, he was given one month's notice and time relief for training. During the basketball fight, he played as the shooter and the incident happened when an opponent tackled him bodily while he was on air to shoot a goal. He fell, could not walk and was immediately brought out of the court on a stretcher and received treatment in the form of spray and bandage from the JPA 3.

The respondent resumed work as usual but after two weeks, the pain did not go away despite the swallowing on his knee subsiding nicely. He decided to consult a sports injury orthopedic and discovered that his problem was serious. He had to undergo two (2) operations to fix his torn ligament, stop the internal bleeding and straighten his knee. He was on medical leave for 54 days and had received temporary invalidity benefit from SOCSO. The respondent will be claiming for the permanent disability benefit soon. In his experience, he had to do all the documentation and find out himself whether from headquarters or SOCSO office on what and how to claim. The academy administration assists minimally and does not seem to be well versed on the benefits that an employee is entitled to upon work related or occupational accident.

The respondent named several other officers who have been involved in work related accidents but due to time constrain, the present researcher could not follow up with them to get hold of their experience. Not being exposed to OSH during his previous stint and after joining LHDNM, the respondent feels that it is timely for organizations to give awareness on OSHA. The current job demands are closely linked and associated to short and long term illness and exposure on OSH will in a way help all parties to be more concern regarding safety, health and welfare of employees.

#### 4.2.2 Group Interview – extracts of transcripts as related to the present researcher

Respondents 5, 6 and 7 were interviewed simultaneously. The present researcher earlier selected only the supervisor to represent the Data Centre's population. However, he requested to bring along two (2) colleagues because he was afraid he could not recollect the history of console operators accurately. As a team, they might be able to gauge each other's memory and reaffirming one's recollection. The present researcher did notice that some respondents were apprehensive when approached for interviews; they were unsure if they could relate events that are sensitive, which might trigger unexpected reaction. In view of that, the present researcher bows to their request of being interviewed together as long as it gives them confidence and comfort. Their personal details are in **Table 9** and job specification is as **Appendix 8**.

**Table 9: List of Respondents (Group) - Personal Information**

<b>Bil.</b>	<b>Gender</b>	<b>Age (Years)</b>	<b>Designation/Grade</b>	<b>Job Scope</b>	<b>Length of service in LHDNM</b>	<b>Handle taxpayers directly?</b>	<b>Average assignment of work outside office premise in 2008</b>
5	Male	41	Chief Clerk/Grade 10	Computer Operator	21 years	No	Once a year
6	Female	42	Clerk/Grade 11	Computer Operator	22 years	No	Once a year
7	Female	55	Clerk/Grade 11	Computer Operator	31 years	No	Once a year



### Respondents 5, 6 and 7

The respondents usually addressed as 'console operators' are experienced staff, i.e. all of them have been in service for more than 20 years. The supervisor (chief clerk) is the only male and the other two (2) are female staff. Two (2) of them are in their early forties (40s) whereas one lady has three (3) years to serve before the compulsory retirement age of 58. The supervisor works during normal working hours while the lady officers work on shifts. There are three (3) shifts currently, with six people on each shift that runs from 7.30 am – 3.30 pm, 3.30 pm – 11.30 pm, and 11.30 pm – 7.30 am.

The Data Centre which is under the Information Technology (IT) Department operates 24 by 7 and becomes the nerve centre where the systems in LHDNM are monitored and controlled. Back up on LHDNM data are also done there with all the server, mainframe, storage located in the Data Centre. Before moving to the newly constructed Data Centre in 2006, which has separated the human and the machine, the operators worked 'together' with the machine for decades. Worse still, printing of reports, forms and others were constantly being done at the same spot.

The respondents claimed that the environment exposed them to radiation and dusts emitted by IT equipments, prolonged excessive noise due to printing work, ergonomics hazard for sitting too long, eye sore for staring on the terminals all the while and thermal stress where the temperature is set at 19°C to make sure that the machines functioned well. No breaks were scheduled, no rest area/pantry provided, no toilet nearby and their stress level on the high with too many instructions and shortage of

manpower, forcing them to work long hours on overtime and as a result increase their hours of exposure to the hazardous environment. They hardly go for courses and their working lifespan looks set forever within those four (4) walls. Productivity and outputs are desired and they are expected to perform regardless the situation.

The respondents believe for years, the administration play a pitiful role in maintaining their safety, health and welfare. Thanks to a few people who championed their course, conditions have improved nowadays with the new Data Centre that partitions the staff from the machine. Although the cold air from the machine area seeps to their space, their work area temperature is reported to be at an average of 24<sup>0</sup>C. Since early 90s they are entitled to claim the RM150 'elaun baju sejuk', allocated once in three (3) years. Though grateful, the staffs feel that it is inadequate now and the rate should increase. The latest benefit they receive is the monthly shift allowance at RM150 but those who work normal hours, for instance the supervisor or pregnant ladies are not entitled for it. There is also the medical screening for employees age 40 and above which was introduced few years back. One of the respondents eligible for the comprehensive check up discovered she has problems with her lungs (termed as wet lungs) during this check up. She was already 50 at that time.

In this study, the present researcher is concerned with the earlier batch which started work since late 70s and early 80s as occupational chronic diseases affect those with long term exposure. The estimated new intake of 20 operators starting 2004 is not part of the population. For so many years, the posts were categorized as 'jumud' – which means, the existing people will serve until they retire and no replacement will be recruited as if the post also 'retires' with the person sitting on it. As far as the

respondents can recall, from 1986 to 2004, there were 21 staff in Kuala Lumpur (other data centres were located in East Malaysia). They work in four (4) shifts i.e. 7.30 am to 1.30 noon, 1.30 pm to 6.30 pm, 6.30 pm to 11.30 pm and the dreaded midnight shift from 11.30 pm to 7.30 am. There would be six (6) persons in each shift and they were from different groups except for midnight shift where 3 operators would always be on overtime. Out of this group, only four (4) operators are still in service. The rest had either passed away, resigned, or retired. Tracking those who work in data centre since late 70s and early 80s, the respondents related that five (5) employees passed away before their retirement age of 55 years. Disturbingly, nearly all employees had/have critical diseases while others suffer from some sort or another ill health conditions, contracted during service or shortly after retirement (**Table 10**).

It is important to note that these people feel no remorse and accept their fate. To them is pure luck to have good health, it's the risk one has to take for earning a living and age of course. Their acceptance touched the present researcher at a very personal level and she took time explaining that management of organizations does have heavy responsibilities to ensure the safety, health and welfare of their personnel. These duties are even governed by an act that was gazetted in 1994. Except for maids, the army and on board vessel crews, the legislation is applicable to almost all organizations including LHDNM. They were impressed that such an Act exists and even more intrigued with the contents which they feel so relevant. Their hopes are now for the junior batch to have a better working condition and for the management to be more aware of their risks. Unlike some of the old timers who only discovered their diseases during the check up for officers of age 40 onwards, they wish the juniors get better medical/health surveillance.

**Table 10: List of diseases/illness faced by the studied console operators**

<b>Bil.</b>	<b>Disease/Illness</b>	<b>Note</b>
Employee 1	Tuberculosis	Passed away
Employee 2	Womb Cancer	Passed away
Employee 3	Heart Disease	Passed away
Employee 4	Breast Cancer	Passed away
Employee 5	Breast Cancer	Passed away
Employee 6	High count of white blood cells	Resigned a few years before retirement age
Employee 7	Leukemia/Fibroid/ Infertility	
Employee 8	Heart Disease	
Employee 9	Fibroid	
Employee 10	Fibroid	
Employee 11	Had an ear operation in 2008 and to be operated again in 2009	
Employee 12	Hyperthyroid/blood too thick	
Employee 13	Hyperthyroid	
Employee 14	Diabetes	
Employee 15	Asthma/lungs problem/High Cholesterol level	
Employee 16	High Blood Pressure/High Cholesterol level	
Employee 17	Piles	
Employee 18	Cornea (Eye) problem	
Employee 19	Stroke - paralyzed half of the body	
Employee 20	Heart Disease	
Employee 21	Diabetes	

#### 4.2.3 Interview via telephone

The telephone interviews disclosed enlightening facts as presented in **Table 11** below.

**Table 11: Significant Information obtained via telephone interviews**

Respondent/Organization	Significant Information
Deputy Director General (Policy)/ DOSH	<ul style="list-style-type: none"><li>☑ OSH Awareness at public sector is very low but due to shortage of manpower and critical area, focus is given more on industrial audits.</li><li>☑ Circular in <b>Appendix 1</b> is still valid and will remain in force until full audit and OSH awareness program has been conducted at all government agencies.</li></ul>
Assistant Director / NSC	<ul style="list-style-type: none"><li>☑ Public sector with established OSH programs are Chemistry Department, Health Ministry, Indah Water Konsortium (IWK) and Kuala Lumpur City Hall (DBKL).</li><li>☑ The police force (PDRM) has started introducing OSH in their department.</li></ul>
Assistant Director / Division of Human Resource Management and General Administration, ACA	<ul style="list-style-type: none"><li>☑ The ACA [known as Malaysia Anti-Corruption Commission (SPRM) effective 1 January 2009] officer is not familiar with OSHA and was not aware if there is any future plan regarding OSH to be implemented in the organization.</li></ul>
Principal Assistant Director / Human Resource and Financial Division, RMC	<ul style="list-style-type: none"><li>☑ The Customs also do not have any formal OSH set up but recently the union had highlighted on the safety and health of officers handling their scanning machines, seeking more protection against radiation.</li></ul>
Executive Officer/ Operation Division, SOCSO	<ul style="list-style-type: none"><li>☑ In 2007, the compensation amount claimed by public sector is ranked third among other categories.</li></ul>

## 4.3 Data Analyses

### 4.3.1 Self-reported Data and Observation

Besides the interview results, information was also obtained and simultaneously analyzed from written documents such as annual reports, tax collection records, medical expenditure, records/database on medical leaves, relevant contents of several LHDNM files, announcements and minutes of meetings. In researching the safety climate, observations and subsequently analyses were also made by the present researcher on current policies or practices relating to safety and health.

#### Annual Report

Quoted from the Chairman's message in its latest Annual Report, LHDNM's collection was said to have first time crossed the psychological barrier of RM50 billion in year 2005. In the executive report, it was stated that the excellent performance was achieved through the concerted effort and high commitment of the LHDNM's workforce in carrying out the core activities of collecting, enforcing compliance and customer service. It was also noted that with the implementation of the SAS, the formal function of assessing taxes had been reduced and focus was shifted to implementing audit and detection programs on a larger scale. It was reported that the tax base expansion was done through the implementation of the street survey, economic zoning, publicity, SAS education and customer service programs. Through the street survey activity which aimed to identify potential taxpayers, a total of 74,829 business premises were visited in

2005 compared to 60,648 premises in 2004. As a result, 10,178 new files were successfully registered in 2005, compared to 8,704 new files in 2004.

The former CEO/DG noted in the future plans, to continue LHDNM's effort in increasing the amount of direct tax collections. To achieve that objective, several steps were identified including these three (3) strategies:- to strengthen tax administration through the effective management of human resources, finances and all its facilities; multiply the productivity of LHDNM officers through improved skill, expertise, knowledge, effort, diligence, discipline, integrity and commitment; actively pursue compliance and enforcement of taxation laws to improve voluntary compliance with the SAS. However, no specific mention on OSH was found.

#### Collection Records

Recently, during LHDNM December monthly assembly (perhimpunan bulanan) on 3 December 2008, the CEO/DG announced that the total tax collection was RM82.545 billion as at 30 November 2008. In early 2008, the gross collection target set by the Ministry of Finance was RM75 billion and later revised to RM83.5 billion. The CEO/DG stated that LHDNM personnel had 29 more days to increase the collection and based on the ongoing trend, it is believed that LHDNM could even reach the internal target of 85 billion. A fortnight later, the CEO/DG after launching the LHDNM Kuching Customer Service Centre spoke to the reporters on the total tax collection standing at RM87.9 billion, RM4.4 billion more than the target. However, she also hinted the bad news – the 2009 collection

is expected to be lower due to the drop of oil prices and weaker purchasing power of the people would also adversely affect the companies' profits (The STAR, 20 December 2008).

In order to visualize the pattern of total collection, the gross collection record since year 2000 is listed in **Table 12** (data for year 2000 to 2007 was provided by LHDNM's Research and Development Department) and the upwards trend, with the exception of 2003 is illustrated in **Chart 2**.

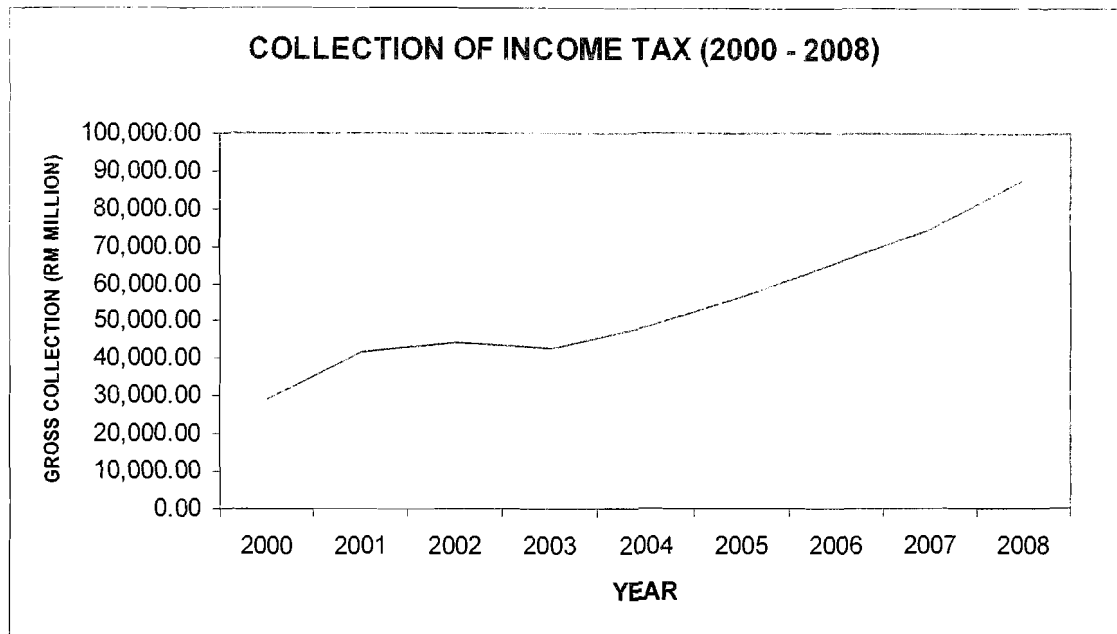
**Table 12: Gross Revenue collected by LHDNM for year 2000 until 2008**

<b>Year</b>	<b>Gross Collection (RM million)</b>
2000	29,166.70
2001	41,794.00
2002	44,324.28
2003	42,819.57
2004	48,633.71
2005	56,854.55
2006	65,738.28
2007	74,703.10
2008 (Dec 20)	87,900.00

The whopping figures in recent years are evidences that LHDNM strives to continue increase its performance, thus contributing significantly towards the nation development.



**Chart 2: Tax Collection (Gross) Performance**



#### Medical Records and Medical Expenditure

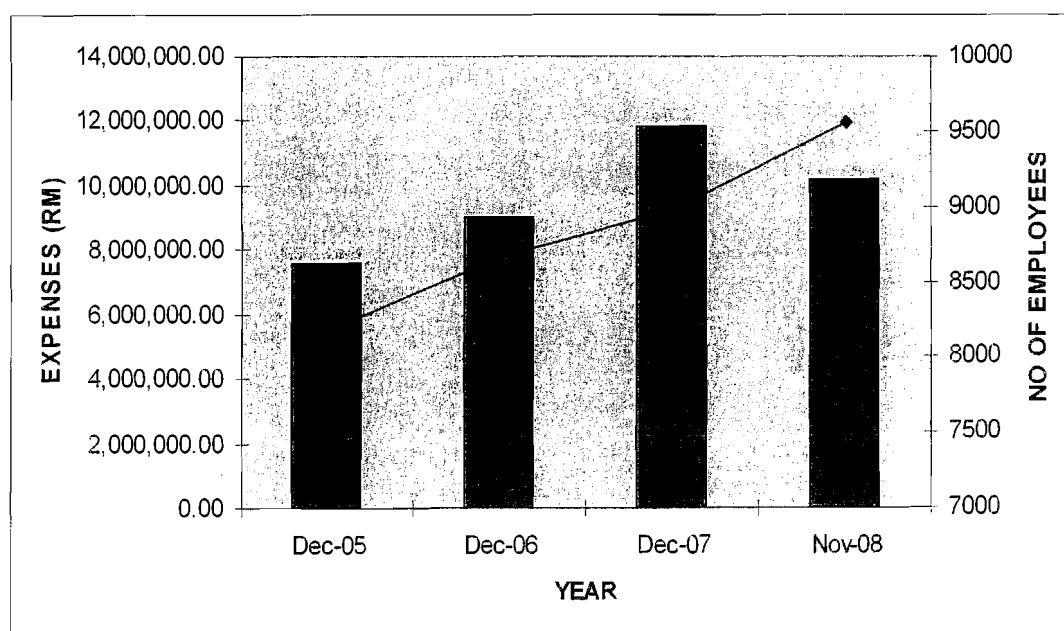
In this context, the present researcher highlights the importance of LHDNM's role, plus the responsibilities and obligations faced by each of its employee. Since it is a well accepted theory that human resources influence highly on an organization's performance, therefore every single individual in LHDNM is part of the success factor and to enhance and maintain the performance, necessary measures to ensure the wellbeing of employees must be taken care of. One of the indicators that can shade light on the employees' health is the medical expenditure records.

**Table 13: Medical Expenses and Number of Employees (2005 – Nov 2008)**

Year	Medical Expenses (RM)	Total Employees
2005	7,613,250.01	8171
2006	9,029,064.78	8667
2007	11,813,950.26	8981
Nov 2008	10,196,133.63	9561

The figures as compare to total number of personnel for year 2005 until November 2008 are in **Table 13** and illustrated in **Chart 3**.

**Chart 3: Medical Expenses vs Number of Employees (2005 – Nov 2008)**



The medical expenditure pattern shows a steady increase except for year 2008 which the final figure has yet to be confirmed. Based on previous years, the medical expense for 2008 is expected to increase around 20% towards year end when all the medical claims are submitted before closing of the current year.

account. The exact expenditure will only be finalized after all payment has been done latest by end of January. Hence for accurate scrutiny, the present researcher selects the 2007 and 2006 medical expenses which are detailed in **Table 14**. Based on data in **Table 13**, the average medical cost for an employee in 2006 is RM1041.77 as compare to RM1315.44 in 2007, which shows an increase of RM273.67 per employee or 26.27% increase on a percentage scale.

**Table 14: LHDNM Detail Medical Expenditure for year 2006 and 2007**

<b>Item</b>	<b>Expenditure for 2006 (RM)</b>	<b>Expenditure for 2007 (RM)</b>
Panel Clinic	7,190,712.66	8,127,939.43
Non Panel Clinic	235,450.45	213,646.44
Government Hospital	433,471.17	505,432.20
Private Hospital	191,317.88	1,831,473.66
National Heart Institute	266,725.16	299,263.33
Dental	600,272.50	675,409.00
Medical Equipments	111,114.96	160,786.20
<b>TOTAL</b>	<b>9,029,064.78</b>	<b>11,813,950.26</b>

Looking at the above figures, all types of medical expenditure had increased in 2007 except for expenses on non panel clinic. This could be due to various reasons such as increase of clinics appointed as panel and availability of medical insurance provided to LHDNM employees since September 2006. The most remarkable difference is on the private hospital expenditure which increased nearly 10 folds but the reasons for this drastic increase have yet to be probed.

The increasing pattern in medical expenditure as a whole indicates that LHDNM workforce health condition has worsened but it is not conclusive as the details

such as types of diseases and the numbers of employees warded are not available. The medical leave database for 2005 – 2007 does not reveal the diseases or illness of a patient but the present researcher manages to find diseases or illness in the 2008 database. The clerks who are appointed as HRM editors are in charge of entering inputs on medical certificates (MC). These data from all LHDNM offices can be generated by the IT Department for specific purposes. The present researcher observes that the inputs on types of illnesses are not done consistently. Some editors did not input the illness and some entered insignificant data such as ‘already informed superior’, some entered file reference numbers and some entered non contributing data such as ‘did not feel well’ and ‘admitted’. Few peculiar input includes ‘chicken pop’ and some data were entered inaccurately for example an officer was recorded as having fever and cough and was on 30 days medical leave but when the present researcher called the officer, suggesting him to become a respondent, he informed that there must be a mistake because he had never been on a long medical leave.

These inaccurate, incomplete and non-formatted/non-standardized data needs to be remedied if more detail researches are to be conducted on the background of the medical expenses or for other related matters. The data input should be structured in such a way that it may help the management to find out on the health status of the workforce and whether an employee has contracted an occupational or work related disease which then should be reported to DOSH.

Another source worth investigating is the claim made by LHDNM employees on the SOCSO benefits. Unfortunately, the kind of data desired for proper research is not readily available. So far, the LHDNM headquarters had not compiled those

claims whereby each office processes their staff's claims and send directly to the respective SOCSO office. When the present researcher requested the data from the SOCSO Headquarters, the present researcher was told that they also cannot produce such data immediately. They would have to contact all state offices to get this kind of information. Their databases can only produce information based on names and IC numbers or claims based on categories. Lack of statistics on these claims was a minor setback for the data collection and analyses of this paper.

### Files and Documents

The only information that the present researcher could get hold of originates from a single file with reference number LHDNM.01/11.1/144/44-1 KIt. 2. The 'Kulit 2' indicates that there are two earlier files namely the first file and 'Kulit 1' but efforts to search for those two files ended up futile; the files could not be located and believed to be missing, at least for the time being. The 'Kulit 2' file's initial document was dated 30 July 2007 while the latest entry was dated 6 November 2008. Data obtained from this particular file are as below (**Table 15**).

It is important to note that the Administration Department at LHDNM Headquarters only processes claims by officers posted in Headquarters, almost 900 of them. However, some of the details found in the file are claims or letters from other LHDNM offices which came to the Headquarters' attention for different reasons such as wrongly addressed by SOCSO, sent as certified copies by the originating office, or the Branches seeking clarification on certain issues. The file contents display eleven (11) entries where five (5) of them concerns the Headquarters' personnel, one involving a Malacca staff and two (2) employees

from the Collection Branch. Three fatalities were recorded involving two officers formerly posted at the Kuala Trengganu Branch and another staff from the Cheras Branch. The cases vary but motor vehicle accidents represent seven (7) out of eleven (11) cases, which is 63.64% while details of two cases or 18.18% are unknown. The remaining two (2) cases involve a severe viral infection and a slip at the office compound. The information recorded on each case bore some resemblances but the details are not necessarily the same for example some cases are recorded settled while others seem to be pending when in actual fact, the employees have received their compensation.

Other LHDNM documents found which relates to OSH are minutes of meeting and letters from DOSH to two (2) LHDNM Branches. In May 2001, a paper was presented to the Board of LHDNM chaired by the Secretary General of Treasury (who was also Chairman of the Board) on the proposal to increase the incentive given to Investigation and Intelligence officers.

In the paper, the proposal was based on the need to keep the investigators stay in that line while also attracting other assessment officers to join the investigation team. The request was justified by laying out the risks face by the investigators - which mostly have been described in detail at the data collection part (refer to respondents 1, 4, 10 and 11) but the present researcher wishes to point out a fact that was included in the paper for justification purposes. In proving how risky an investigator's job is, the paper listed several incidents including an investigation officer being shot dead in Penang. Upon further inquiries, the present researcher found out that the murder case happened in the 1960s.

**Table 15: Contents of File LHDNM.01/11.1/144/44-1 Klt. 2 (SOC SO Claim)**

<b>Bil.</b>	<b>Personal particulars</b>	<b>Type of Injury/Mishap</b>	<b>Date &amp; Nature of Incident</b>	<b>Medical Leave period</b>	<b>Note</b>
Employee 1	Principal Assistant Director, Grade 6, Age 54	Ankle injury (fractured bone)	9 May 2007 Fell into a small hole in the Government Complex compound i.e. in front of Block 9. Officer was walking towards Block 11 to check on a tax file.	10 May 2007 – 17 July 2007	Claim sent to SOC SO on 30 Oct 2007
Employee 2	Driver, Grade 15, Age 37	Fracture left shoulder blade	26 July 2007 Riding motorcycle to work when he was hit by a car at the Jln Duta inter junction.	26 July 2007 – 7 Sept 2007	Claim sent to SOC SO on 30 Oct 2007
Employee 3	Clerk, Grade 11, Age 28	Fractured left arm	15 August 2007 Riding motorcycle to work when he was hit by a taxi at Jln Ipoh.	15 August 2007 – 29 Oct 2007	Claim sent to SOC SO on 30 Oct 2007
Employee 4	Age 36	- Claim for Invalidity/Survivors Pension - Details unknown - Forwarded to Malacca Branch as the employee was posted there			
Employee 5	Assistant Director, Grade 7, Age 35	Fracture and infection on knee cap	22 Oct 2007 Fell from motorcycle near the Bangi Toll exit after avoiding a skidded car.	29 Oct 2007 – 22 Nov 2007	Claim sent to SOC SO on 7 January 2007. Compensation amount RM629.33 was awarded on 13 February 2008.

Employee 6	Clerk, Grade 11, Age 23	Laceration, received 12 stitches on his lower lip	18 Feb 2008 Fell from motorcycle at Jln Pahang after avoiding a car.	18 Feb 2008 – 27 Feb 2008	Claim sent to SOCSO on 12 March 2008. Compensation amount RM420 was awarded on 4 April 2008.
Employee 7	- Staff from the Collection Branch - To attend 'Pemeriksaan Jemaah Doktor' on 21 April 2008 at the KL General Hospital, Orthopedic & Traumatology Clinic - Other details unknown				
Employee 8	Assistant Director, Grade 7	Deceased at 42 years of age	2 October 2003 Accident on the way back from Johor to Terengganu after street survey operations		Not eligible to claim because the deceased never became a member of SOCSO
Employee 9	Assistant Director, Grade 7	Deceased	2 October 2003 Accident on the way back from Johor to Terengganu after street survey operations		- Eligible to claim - No other details
Employee 10	Security personnel, Grade 13	Deceased at 28 years of age	13 October 2008 Accident at MRR2, near Bandar Tasik Selatan		SOCSO cheque (compensation) presented to survivors at Kota Bahru on 16 November 2008 by CEO LHDNM
Employee 11	Legal Officer, Grade 7, Age 43	Virus Infection	9 Oct 2008 Officer contracted the virus aboard aircraft while flying to Miri, Sarawak for a court hearing.	13 Oct 2008– 31 Oct 2008	Claim submitted on 19 November 2008



This means, LHDNM officers have long been exposed to threat which in this case is considered as job hazard that can lead to death. Thus, the findings are conclusive on hazards most faced by LHDNM officers as testified by nearly all respondents.

Interesting information also arose from the LHDNM Head of Administration's Unit Meeting which convened on 23 and 24 May 2007 and in which the present researcher attended. It was conveyed by the Head of Administration Unit of Johor Bahru Branch and Johor State Office that their offices were visited and audited by DOSH Johor. It was recorded in the minutes that The DOSH officers have instructed that certain measures be taken but the office could not proceed as there was no formal instruction from the Headquarters. At the same time, the officers from LHDNM Perak State Office and Ipoh Branch also reported that they also face similar situation whereby they had been audited by DOSH Perak.

The present researcher verified these reports and was given copies of letters dated 25 Jun 2004 from DOSH Perak and 25 April 2005 from DOSH Johor (**Appendix 9 and 10** respectively). The latter required LHDNM office to brief the DOSH auditors on several items namely safety and health policy, safety and health officer, safety and health committee, first aider, fire brigade, accident data and steps for prevention, safety and health arrangements – long term and short term programs for example training, medical and health surveillance, safe work procedure, and emergency response management. Apparently, it turned out that the DOSH had to present the briefing as none of LHDNM Johor Bahru staff could comprehend what are the requirements of OSH. These two DOSH visits are initial

signs that LHDNM can no longer postpone its OSH agenda. Besides the need to protect the employees, the legality aspect has to be considered to avoid LHDNM's reputation being smeared by summonses or worse, legal suits from affected workers.

### Observation

Other analyses were done through observation. The present researcher realizes that the safety and health policy has not been formulated, yet this is the first step towards OSHA implementation. Having said that, it is self explained that LHDNM does not have a safety and health officer and a safety and health committee. Even the library does not have the latest OSHA publication, complete with the regulations as one of their collections. When asked, the answer was - only relevant (to LHDNM) references are purchased and so far there had never been any request from user for OSHA. The present researcher nearly rolled her eyes in disbelief but that is the reality – OSH awareness is so low in LHDNM! But take note – in its 2007 annual report, DOSH listed in its challenges (2005 – 2010): 'Awareness of OSH remains low: a negative and lackadaisical attitude towards OSH by certain industrial sectors contributes to the low implementation of OSH'. Thus, LHDNM certainly is not an alien; we join the majorities which are still ignorant. Perhaps the government should realign OSH priority because in the same annual report, DOSH stated that as of 31 December 2007, the total number of filled posts was 873 or 93.97%. With a mere number, not even reaching four figures, how would the country expects OSH awareness to be publisized effectively?

#### 4.3.1 Interview and Survey

##### Demography

There were 18 respondents altogether who were interviewed face to face either individually or in group. The distribution of respondents based on gender, working level, grades, office posting and criteria are displayed in **Chart 4, 5, 6, 7 and 8** respectively. The male personnel dominate the number of respondents while the professional and management level which indicates educational level represents 72.72% of total respondent. The grades and postings show wide distribution which was intentionally selected to cover the six (6) criteria under study. The youngest respondent is 33 while the 'eldest' is 56 reflecting matured respondents whom should provide solid and reliable data. The most experienced respondent has served LHDNM for 31 years while the least has been in service for four years.

**Chart 4**

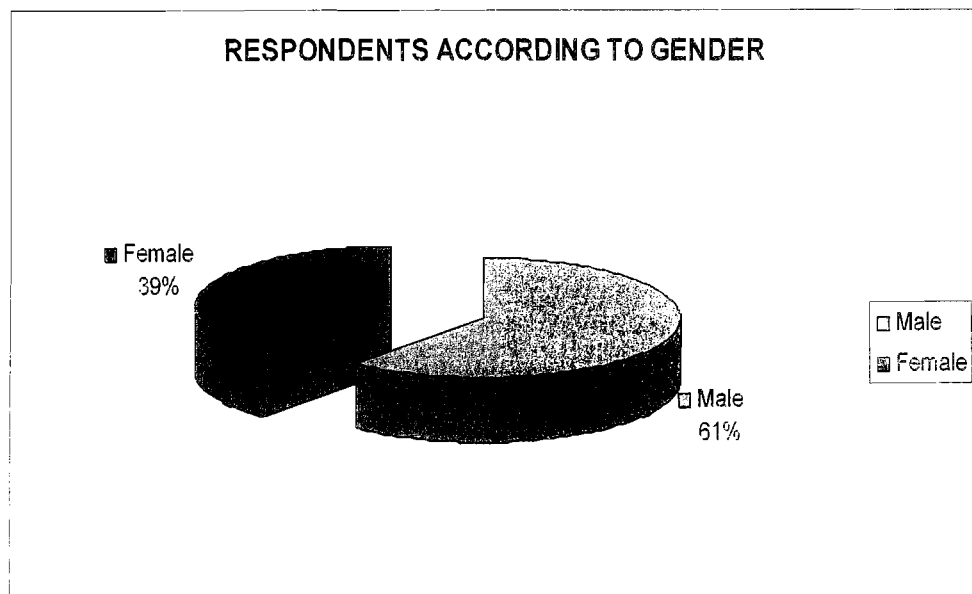


Chart 5

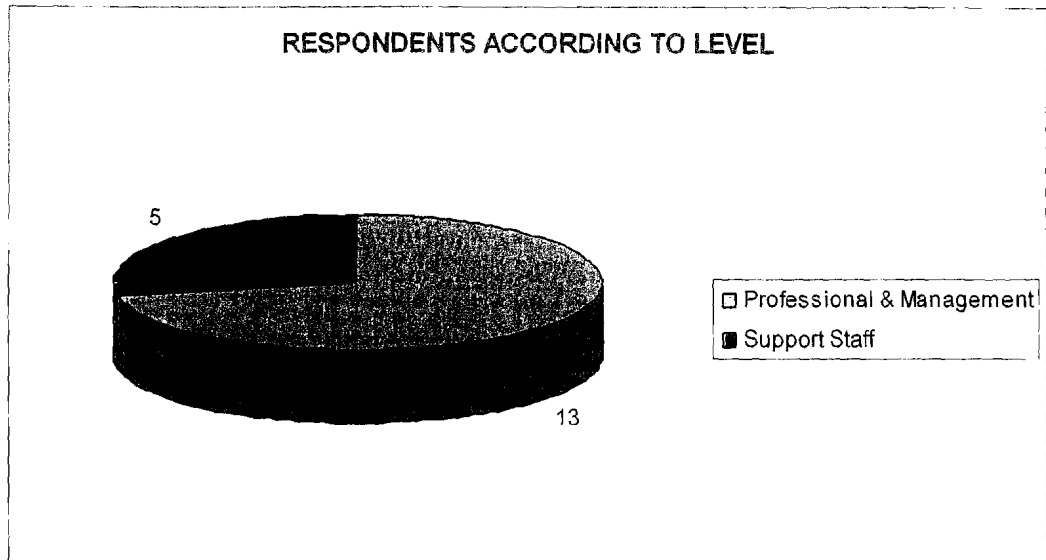


Chart 6

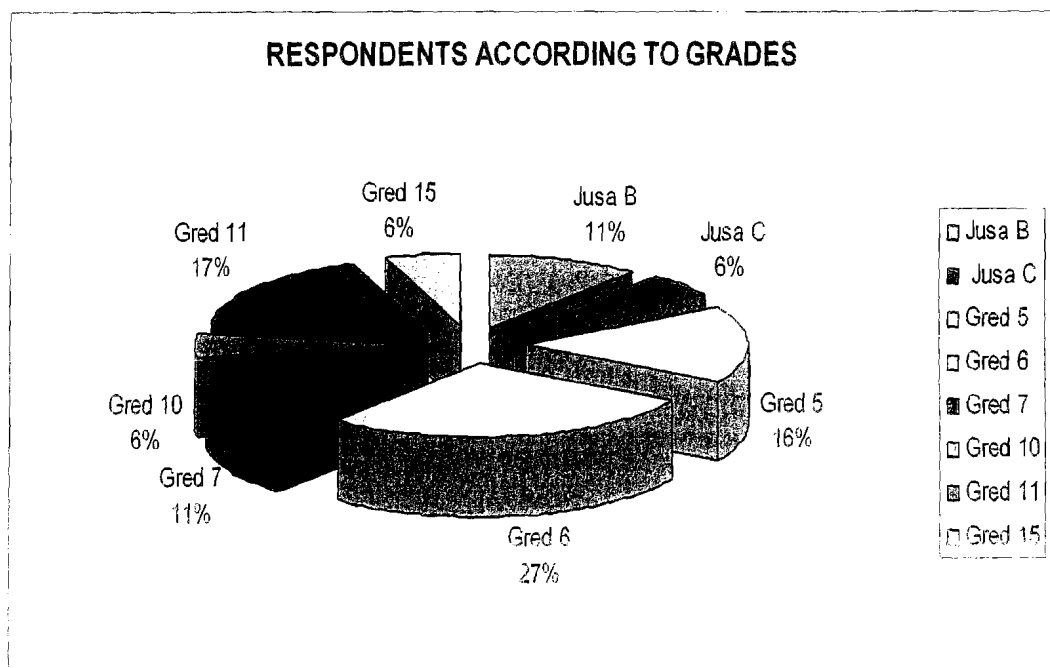


Chart 7

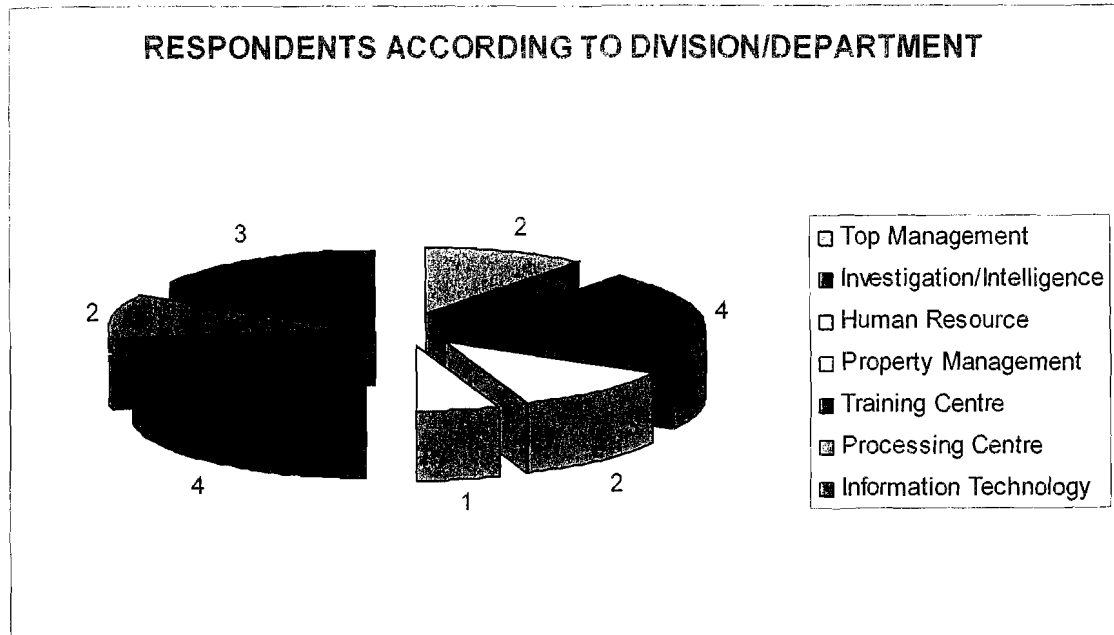
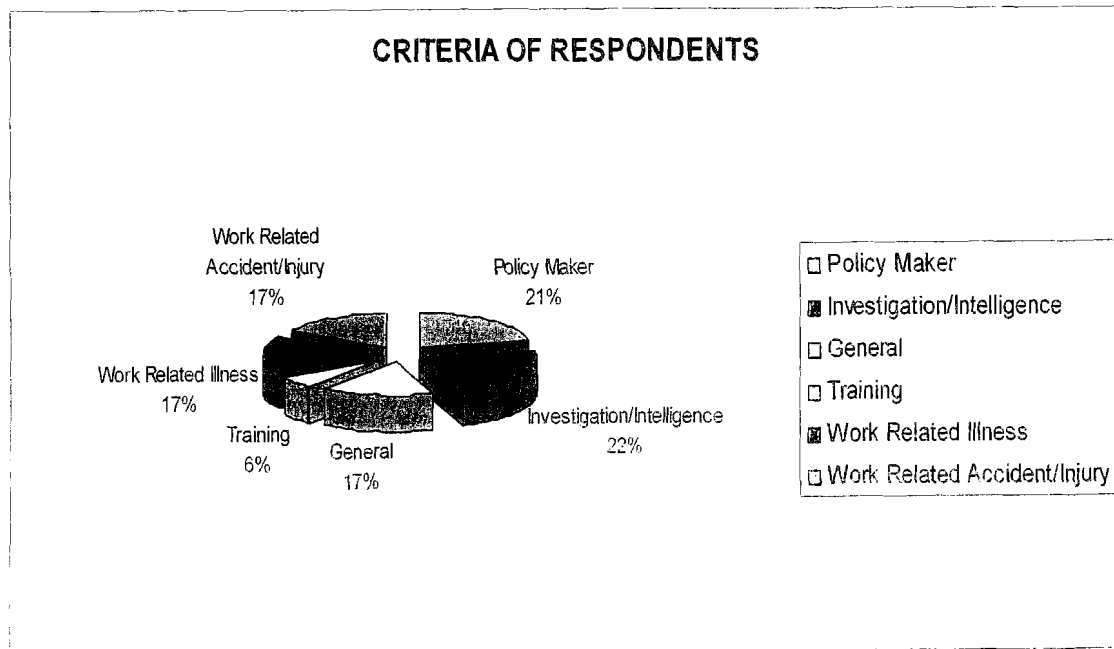


Chart 8



## Survey Results – Awareness and Management Commitment

Part B and C of the survey questions (refer to **Appendix C**) which were answered by 18 and 16 respondents respectively portray the results on level of awareness, and management commitment as perceived by the respondents. The results are displayed through the frequency basis in **Table 16** and **Table 17**.

On the overall awareness score, 48.15% answers were 'No', 31.48% 'Not Sure' and 20.37% 'Yes', indicating a low level of OSH awareness among respondents. The 20.37% score actually represents awareness on existence of OSHA, the applicability to LHDNM and the meaning of safety and health, where 12 out of 18 respondents claimed they are aware of an act called OSHA, 5 people know that it is applicable to LHDNM and 5 people also know the meaning of safety and health.

The results also reflected that none of the respondent (0%) was surely aware of the employers' and employees' duties as stipulated in the OSHA and the workers' rights pertaining to safety and health. During cross checking, the present researcher finds that all the respondents from the support staff group were not aware of the OSHA.

On the management commitment level, the results show that the respondents' answers comprise of 42.5% 'quite disagree' and 32.5% 'disagree'. 4 and 5 out of 80 answers were 'strongly disagree' and 'strongly agree' respectively while 13.75% of the answers were 'agree'.

Table 16: Awareness Level of Respondents

Knowledge Answer	Existence of OSHA	OSHA applicable to LHDNM	Employer's Duties	Employees' Duties	Meaning of Safety and Health	Employees' Rights
Yes	### ### //	###			###	
Not Sure		///	///	///	### ###	### ### ///
No	### /	### ###	### ### ///	### ### ///	///	###

Table 17: Level of Management Commitment

Scale Item	Strongly Disagree	Disagree	Quite Disagree	Agree	Strongly Agree
OSH Policy	/	//	### ###	//	/
Safety & Health Committee		###	###	###	/
OSH procedure		###	### ///	//	/
OSH training and awareness	/	### ### ///	/		/
Personal Protective Equipment	//	/	### ###	//	/

This reflects a 'play safe' pattern whereby the respondents mostly gave the middle answer whereas in two questions i.e. policy and safety and health committee, the answer should be 'strongly disagree' because LHDNM has yet to come up with a safety and health policy and appointment of a safety and health committee has not been done yet. These answers could be because they simply did not understand the true meaning of the questions or they could be based on the perception of the respondents that safety policy and safety committee is the same as safety and health policy and committee. Again, this is a misconception due to lack of awareness and it justifies that if the research is souly conducted on a quantitative basis, the answers of the respondents may be misleading and thus produce a wrong picture on the safety climate of LHDNM.

#### Emergent Themes – Perception, Occupational Hazards and Risks

Through the answers from the respondents, few emergent themes were found. Respondents consistently have the perception that OSHA is more related to other sectors such as factories and psychosocial hazard, namely stress is identified as the most prominent hazard. Intriguingly also, most of them and even administration staff were hardly aware of OSHA and they barely understand the real concept of OSH.

#### **4.4 Summary**

The data gathered from chosen samples and selected methods were presented in this chapter in detail. The data were also analyzed and the results have given insights on the safety climate of LHDNM which will be discussed and concluded in the following chapter.



## **CHAPTER 5**

### **DISCUSSION & CONCLUSION**

#### **5.1 Introduction**

This chapter ends the research with discussion on the significance of each finding and highlighting references that are relevant to them. The immediate future challenges that will be faced by LHDNM employees are then presented. As a result to this study, some recommendations are proposed for the Management's consideration. Lastly, the present researcher concludes the paper with factual evidence and aspirations.

#### **5.2 Safety Climate in LHDNM**

Since the beginning, the present researcher has determined to look into four (4) factors that will be the parameters indicating the safety climate of LHDNM. Those factors which were set in the objectives are awareness, perception, management commitment and occupational hazards.

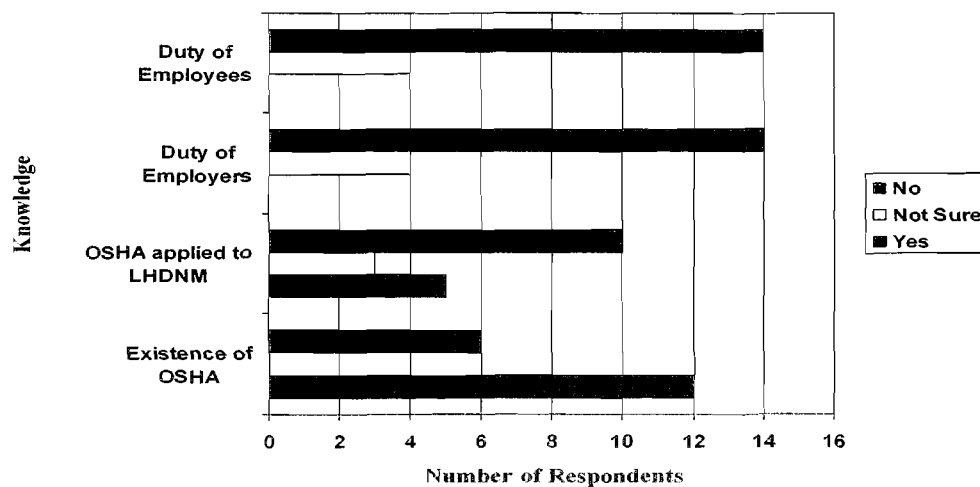
##### **5.2.1 Awareness**

Instilling awareness in an ignorant society will always be an uphill task. The STAR on 22 October 2008 reported only one (1) assemblyman stayed for an entire half day session of mental health awareness seminar. The function

organized by the State Health, Welfare and Caring Society Committee was supposed to be attended by Penang's 40 assemblymen.

In LHDNM, the level of OSHA awareness is as illustrated in **Chart 9**. The awareness level can be described as very low as the answers 'No' which is equivalent to 'not aware at all' dominates the overall replies from the respondents.

**CHART 9: THE LEVEL OF AWARENESS ON OSHA AMONG RESPONDENTS**



Amazingly Malaysia is just 11 years shy to its First Nation status, but OSHA has yet to be recognized by its own government agencies. In the 2007 Annual Report, DOSH listed its 2005 – 2010 challenges and among them is to **increase in enforcement of the OSHA in the non-manufacturing sector**. It reported that statistics show that 74% of the workforce in Malaysia is in the manufacturing sector, whereas 26% is in other sectors including the agriculture and service sectors. Therefore enforcement should be focused on these non-manufacturing

sectors in order to comply with the requirements of OSHA. This is because these non-manufacturing sectors contribute a higher rate of accidents compared with the manufacturing sector.

In July 2007, Friday Sermon entitled 'Safety and Health: Root of Success' were delivered at the Putrajaya, National and Kuala Lumpur (Jalan Duta) Mosques. The present researcher observes this as a strategy to instill awareness among civil servants as those mosques are located in the vicinity of government administration complexes. Despite this sacred move, the message does not seem to reach far; at least not at LHDNM as proved by the data collected from the respondents and as substantiated by the feedback from the telephone interviews (refer **Table 11**).

#### 5.2.2 Perception

Fighting the war of perception is never easy - as what the present researcher has gone through. Most respondents or others for that matter will initially viewed OSH as irrelevant to LHDNM. Referring to **Chart 9**, only 27.78% of the respondents were aware that OSHA is applicable to LHDNM. The general perception is that OSHA is more related to private sectors especially factories and construction companies. Another issue is that their perception of OSH is more of medical benefits which is linked to health or fire drills/security which are linked to safety whereas safety and health comprises a very wide scope of the employees and its workplace plus work processes. These wrong perceptions have to be corrected and only related facts i.e. highlighting OSH issues in public agencies can be the weapon to convince them to change their perception.

Government servants should be aware that occupational skin disease recorded 192 cases, the highest number among all cases in 2007. This was attributed to **skin allergy of workers in a government building in Melaka which was caused by mould infection**. The problem was the indoor air quality and this proves that office workers are as susceptible to health hazards as factory workers are to safety risks.

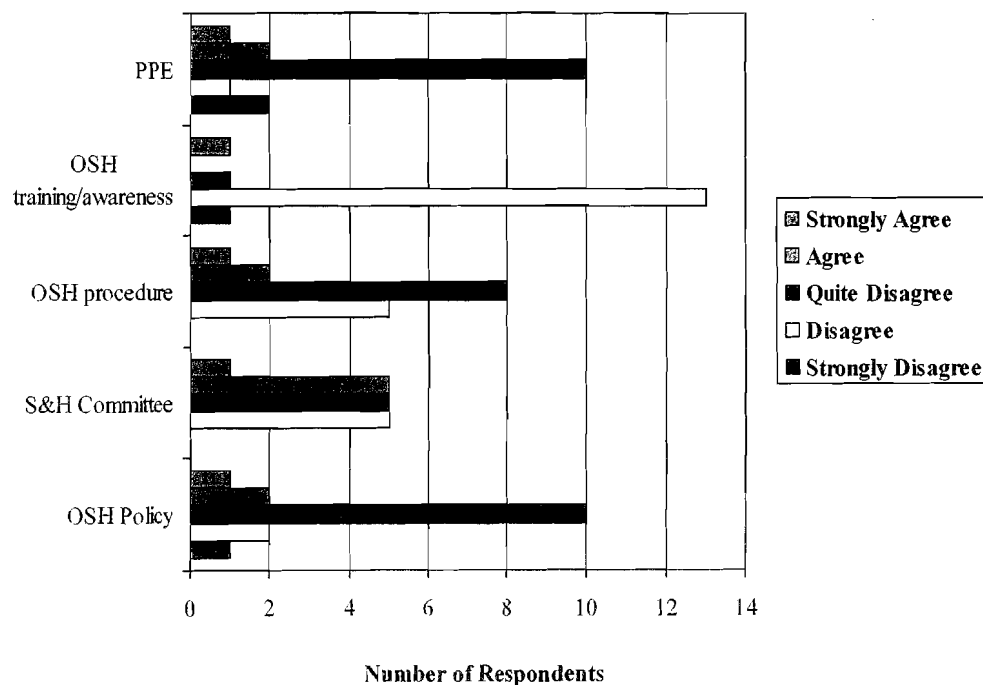
Besides taking care of its own employees, it is the duty of government organizations to also ensure the safety of others patronizing their premises. In Utusan Malaysia, 12 July 2008, a University Teknologi MARA (UiTM) student was reported to filing a summonse writ at the High Court in Shah Alam, naming UiTM as the defendant. The plaintiff claimed compensation for the damages and grievances faced by her as a result of an accident that happened in May 2006 at the Menara Sultan Abdul Aziz UiTM. The plaintiff was there to collect the robe to be worn during the convocation rehearsal. The plaintiff claimed that she fell six (6) meters from a balcony which was under renovation. Apparently, no signs were posted to warn that the steel fence of the balcony had been removed due to construction work. Following the mishap, the plaintiff suffered injuries on her spinal cord and had to undergo two (2) surgeries costing nearly RM100,000.00. UiTM instructed the contractor engaged by UiTM for the renovation works to pay for the plaintiff's medical expenditure but they only paid RM20,000.00.

These two citings should be adequate to quash the wrong perception that OSH is not an issue in LHDNM. If a government office breeds unhealthy working condition and a public university can be sued for negligence and unsafe

environment, what more is there to argue? It is always better to be safe than sorry and it is better late than never. The present researcher hopes that the misperceptions on OSH will be rectified in near future as that is an important step to take before the realization of safety culture.

### 5.2.3 Management Commitment

**CHART 10: THE LEVEL OF MANAGEMENT COMMITMENT AS PERCEIVED BY RESPONDENTS**



Based on the survey which has been analyzed in Chapter 4, the results on the management commitment level (Chart 10) reflect inconsistent findings and misunderstanding on the basics of OSH. Take Safety and Health Committee for example - the same number of respondents, i.e. 5, have answered 'agree'.

'disagree' and 'quite disagree'. This means that the respondents gave mixed answers that could not provide a significant finding. Although most answers were 'disagree' and 'quite disagree', indicating a low level of management commitment, the results were not strongly conclusive. Contrary to beliefs that LHDNM does not provide enough exposure and training on OSH where 81.25% respondents disagree, some of the same respondents still do not dare to 'disagree' with other statements. As explained by the analysis, perhaps the respondents were not confident with the other facts such as policies and procedures. This could be due to their lack of knowledge on OSH as then indicated in **Table 15** where 72.22% of respondents were either unaware or not sure of the meaning of safety and health.

Through the interview results, it is obvious that those affected by occupational accidents or possible occupational diseases (Respondents 5, 6, 7, 16, 17 and 18) faced unsupportive management. The administration units are not well versed in SOCSO claim processes and most were not aware of OSHA, hence there was no proper guidance on OSH matters. The present researcher believes that this should not be the way.

DOSH in its 2007 Annual Report stated that the spread of news of the weaknesses in OSH management by the non-governmental organizations (NGOs) and the need to improve the standard in all sectors to be parallel with the development of the country have made the department more sensitive. The domestic and international pressure combined with increased occupational health risks at the workplace such as non-ergonomic working environment and methods and

emergence of new occupational hazards such as diseases arising from indoor air quality will lead DOSH to be more aggressive in enforcing the OSHA. In 2007, number of cases brought by DOSH for prosecution was 108 compared to only 49 in 2006. It was also reported that to extend the enforcement of Act 514, OSH inspections and audits in other sectors have been carried out according to **Table 18**. The sectors that were audited and inspected are as in Schedule 1 of Act 514.

**Table 18: Number of Inspections Undertaken by DOSH in 2007**

BIL./NO.	SEKTOR / SECTORS	
1.	Pertanian / <i>Agriculture</i>	1151
2.	Perhutanan/Pembalakan / <i>Forestry/Logging</i>	130
3.	Penternakan/Veterinar / <i>Livestock / Veterinary</i>	444
4.	Perikanan / <i>Fishing</i>	342
5.	Pengangkutan / <i>Transportation</i>	213
6.	Borong & Runcit / <i>Wholesale &amp; Retail</i>	56
7.	Perhotelan / <i>Hotel</i>	58
8.	Kewangan (Perbankan) / <i>Finance (Banking)</i>	44
9.	Awam & Badan Berkanun / <i>Public Services &amp; Statutory Authorities</i>	136

Thus, it is clear that LHDNM management has to gear up towards implementation of OSHA. Besides DOSH catching up on employers in all sectors including statutory bodies, the need due to stressful working environment make it more urgent for the OSH agenda to be introduced systematically in LHDNM. This is vital to ensure as far as practicable the safety and health of the organization's manpower are taken care of besides complying the legality aspects of its organizational duties.

#### 5.2.4 Occupational Hazards

The most conspicuous emergent theme that arisen from the interview transcript is the occupational hazard. Psychosocial hazard in several forms seem to be the number one hazard faced by the LHDNM personnel. Those who deal directly with taxpayers face threats as the most probable hazard while others are burdened with work overload. Consequently, the workers feel stress with the work environment and the job demands.

This is not surprising at all as stress has become a major issue in most workplaces. It was posted in the ads that globalization, increasing work pressures and the rising need to travel for work are potential contributors to a 'new' mounting stress placed on corporate executives and many workers around the world ('Strike a balance', The STAR, 1 November 2007). The NIOSH Chairman on 19 September 2008 wrote to The STAR to urge employers to reduce stress at work. He emphasized that employers must be aware that the neglect of mental health and psychosocial factors at the workplaces is not only detrimental to the individual worker but also affects productivity. Other related letters by him include 'Need to address mental illness' (The STAR, 9 June 2008), 'Keep drugs out of the workplace' (The STAR, 18 December 2008), and 'Address mental illness issues' (The STAR, 29 December 2008).

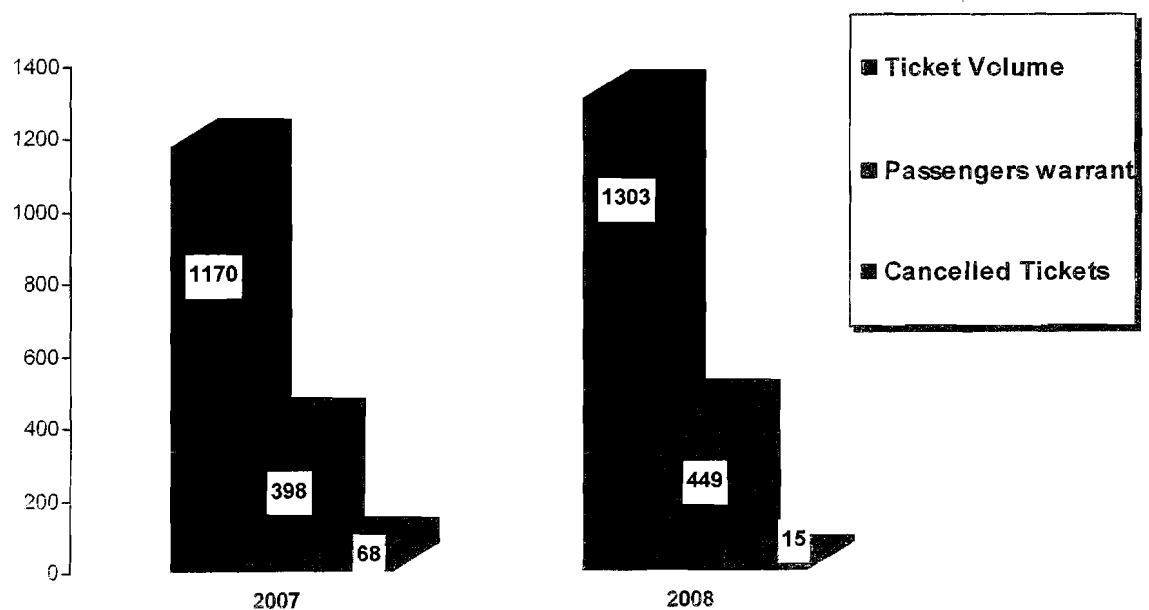
Another main hazard that the present researcher identified is related to traveling for work. This is based on the SOCSO claims (**Table 14**) whereby 72.72% of the



cases were related to travel for work. Seven (7) out of 11 cases were of motor vehicle accidents while one (1) case was linked to air traveling. Another basis for that hazard identification is that 72.22% of the respondents actively travel for work that involves assignment outside of office premise (**Table 6** and **Table 9**). Thus, besides the inevitable traveling to and from office on every working day, other traveling for specific job assignments increase the risk of employees facing accidents or related mishaps.

The present researcher could not find a more specific statistics on the frequency of travels but from the increase of air traveling denoted by the increase of flight ticket purchases as illustrated in **Chart 11** (in red), it can be said that LHDNM employees travel more extensively each year as the job demands grew.

**Chart 11: Number of Air Ticket Purchases by LHDNM for year 2007 and 2008**



Pochat-Debroux (2008) wrote that in a society that relies on a growing market economy and free enterprise, Americans spent inordinate time commuting and traveling for work. Aircraft and private vehicles are the two primary modes of work-related travel, with each having its own inherent risks and hazards. Although much has been written about international travel health, little has been published about protecting the health and safety of workers during domestic business travel. According to the American Automobile Association (AAA), motor vehicle accidents are a leading cause of injury and death with statistics of 5 fatalities per hour on US roadways in 2006. Disturbingly, based on study by OSH Administration, National Highway Traffic Safety Administration (NHTSA) and Network of Employers for Traffic Safety (NETS), most crashes are preventable.

Similarly, Malaysia known for its notorious drivers faces the same situation. On the job motor vehicle accidents may cost employers in expenditure involving health care, legal expenses, property damage, third party losses, and loss productivity, workers' compensation, social security, and private health and disability insurance. In an epidemiological study review by Robb et al. (2008), as cited by Pochat-Debroux (2008), concluded that illnesses are associated with work-related motor vehicle accidents, and the use of narcotics and antihistamines increases accident risks. Previously, sleepiness and fatigue have been identified in numerous studies to be a major cause of work-related motor vehicle accidents. Other risk factors increasing the likelihood of traffic accidents included poor vehicle maintenance, distracting activities such as eating or using a cell phone, working more than 60 hours a week, and working the night shift.

Air Travel Hazards had been published by several researches such as Tompkins et al. (2005), Brownstein, et al. (2006), World Health Organization (2007) and US National Transportation Safety Board (NTSB), 2008 and in a summary by Pochat-Debroux (2008). Air Travel Hazards are as follow: Infectious diseases – the common cold, influenza, meningitis, tuberculosis; Biological – cat dander, dust mites, peanuts; Chemical – ozone, antimicrobial coatings, flame-retardant materials, plasticizers, plastic resins; Enviromechanical – luggage lifting mechanics, extended standing and sitting, gate-to-gate speed walking; Physical – cabin air pressure, noise; Psychosocial – jetlag, disrupted routines, family distance, health concerns, workloads and work processes.

Based on reliable and valid results of the study above, no doubt LHDNM workers have to be educated and made aware of the risks they face everyday. Other hazards include ergonomics but more study has to be conducted regarding this hazard. The present researcher was informed that besides having to go out more frequently, the job nature of assessors had also changed from checking documents manually to getting details from the system. This is the result of computerization and system integration and the assessors now spend long hours staring on terminals as the system is still slow and the time lapse between one page screen to another is quite long. This job process increases stress among the assessors as well exposing them to other hazards such as ergonomics and radiation. As for the console operators, much has improved for them and God willing, the juniors would have a better and healthier working condition.

### 5.3 Challenges

In her New Year speech, the CEO/DG of LHDNM proudly announced that the 2008 total gross collection had hit a historic RM90 billion mark. The gross amount totaling RM90.792 billion and the nett figure recorded at RM82.292 billion, exceeded 6.05% of the Government's targeted nett collection of RM77.599 billion. 558,951 refund cases were settled throughout 2008 as compared to 400,360 cases in 2007 involving amount of RM8.5 billion compared to RM5.35 billion in 2007. The CEO/DG in thanking the workforce also stated that LHDNM can increase its performance if the workforce gives 100% sincerity and always motivated. She also delivered the Maal Hijrah message that all employees can increase their excellent performance if they are really grateful, sincere and honest. This will in turn transform to organizational excellence.

In her New Year address, the CEO/DG also stated that the year 2009 would be a challenging year. The global economic crises which greatly hit the developed countries would in turn affect the developing countries due to decrease in price and demand export of commodities. Study on 2,589 organizations including 655 Asian companies indicate that they are not confident to achieve the targeted profit, thus they have taken necessary measures to sustain, among them are pay cuts and freezing increments. Malaysia Institute Economic Research (MIER) estimates unemployment rate to increase to 4.5% or more in 2009. Bank Negara Malaysia also revised its earlier prediction made during the last quarter of 2008, i.e. economic growth at 5.4% and now predicts that the economic growth would be between 3.5% to 4%. The figures may still be revised if the world economy continues in recession.

For this year, the government's original target set during the 2009 Budget was a nett collection of RM92.126 billion. Based on the current economic situation, the target was revised in November 2008, making it RM88.757 billion nett or gross RM94.76 billion. However the internal target is set at RM98 billion, still based on the government's original target. Whatever the economic situation is, the CEO/DG urged the LHDNM workforce to prove that they can brave the storm to guarantee the nation's prosperity. As the collection agent that contributes 50% of the federal revenue, ability to maintain excellent collection record which is achieved when the country is impacted by the global economic crises, will make LHDNM a more respected and excellent organization. Hence, enforcement activities such as field/external audit, desk audit, scheduler tax deduction audit at the employers' premises and collection of tax arrears have to be continued to ensure tax compliance and the targeted collection will be achieved in order to help the government to handle and control effects of economic recession to the minimum level.

Later in the following month, the CEO/DG conveyed appreciation from the Secretary General of Treasury and the hopes of the Civil Service Chief Secretary that LHDNM will increase the good performance in 2008 that has enabled Malaysia to improve its ranking to position 20 out of 181 countries surveyed in the 'World Bank Doing Business 2009 Report'. The Chief Secretary hopes that LHDNM will keep on increasing its efficiency and enhance its services so that Malaysia will make in the 'top 10 list'. The CEO/DG urged all LHDNM employees to regard the hopes of the number one person in civil service as recognition on LHDNM's capabilities and as a challenge for LHDNM personnel to continue improve its service quality.

With global recession heating up and the expectation on LHDNM employees' increases, there are now more reasons to uphold safety and health as a culture. The STAR (27 December 2008) reported that NIOSH has cautioned employers not to introduce or implement cost-cutting measures at the expense of the safety and health of their employees. The NIOSH Chairman while realizing that employers would have to take measures to cut costs because of the economic downturn, safety should still be a key issue at the workplace. He was further quoted as saying "Companies must not cut cost when it comes to maintaining a safe plant and machinery, providing PPE equipments or even investment in OSH in general". If accidents occurred and lives were lost, productivity will be affected and employers would have to endure greater losses in terms of work stoppage, medical payment, compensation and other. In the statement made earlier to BERNAMA, the NIOSH Chairman also said as workers must be assured of their rights to a safe and healthy work environment, there is a need to provide them with information, education and training so that they would know how best to protect themselves.

With the above challenges, the present researcher feels more strongly that there are concrete justifications to start OSHA implementation and OSH programs in LHDNM which will be explained and recommended next.

#### **5.4 Recommendation**

As elaborated in previous chapters, some OSH elements do exist in LHDNM administration. However, to put OSH in better perspective and practice, several important steps have to be taken. Firstly is the setting up of an OSH Unit. This unit can be created

under the Human Resource Management Division as OSH functions are closely related to managing human resources. The next move is to implement the basic principles extracted from OSHA. The present researcher suggests that LHDNM starts with introducing the OSH policy and simultaneously set up the Safety and Health Committees at headquarters and at the states level. Key persons i.e. the OSH Unit staff and Committee members have to be selected to undergo training and courses on OSH. Once the pioneer working group has been exposed to OSH, they will have to do hazard identification followed by risk assessment as these are prerequisites of risk controls.

Most importantly, awareness programs must be conducted among employees at all levels. This is critical to correct the misconception they have on OSH. Based on this study, other safety and health programs that need to be carried out are on stress management and an inclusive and comprehensive domestic travel health and safety program for employees. Driver safety program adopted from Pochat-Debroux's proposal include company-wide information on preparing for driving during storm season, use of seatbelts, defensive driving techniques, what to do if a motor vehicle catches fire, ways to reduce the risk of being a carjacking victim, over-the-counter medications that cause drowsiness and how to drive in the rain. Other options to consider may be staggering shift hours to avoid driving on congested roadways, mandating rest breaks after a specific number of hours of driving, or prohibiting distracting activities, for instance using hand phones, eating, text messaging, drinking, or adjusting non critical vehicle controls while driving or reaching out to pick something that will effect the vision or maneuvering ability while driving. This strategy calls for educating employees to foster change in behaviour and attitudes towards traffic safety (Herman et al., 2007 as cited by Pochat-Debroux, 2008).

In a nut shell, introducing OSH, setting up policy and committees, creating awareness and conducting relevant OSH programs are measures required for the OSH platform to start working. The present researcher also hopes with specifically assigned officers designated for safety, health and welfare functions, data pertaining to safety and health such as types of diseases, deaths, SOCSO claims etc. can be compiled and consolidated systematically. This way, LHDNM can be more effective and efficient in ascertaining the OSH situation and how to rectify unsafe and unhealthy conditions in order to provide for a safer and healthier working environment.

## **5.5 Conclusion**

In concluding the study, the present researcher would like to point out that this is just a preliminary study and much has to be done to determine the safety climate of LHDNM. As for this particular research, the results indicated a low level of awareness on OSH among LHDNM workforce as hypothesized earlier in Chapter 1. The Management has to play a more significant role on OSH implementation because OSH awareness predicts the safety perception and behaviour towards OSH. The wrong perception held by employees actually originated from lack of understanding on OSH due to lack of exposure and training provided by management. The study also identifies psychosocial hazard namely stress as the most perceived hazard by the employees while documents revealed that the employees are mostly at risk of motor vehicle accidents. In conclusion, the study has reached its immediate objectives and hopefully the short term target of introducing OSH will materialize soon and the long term aspiration of spearheading LHDNM towards an organization with a total safety culture will be achieved in future.



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LHDNM 2005 Annual Report

SOCOSO 2006 Annual Report

BERNAMA

The Malay Mail

The New Straits Times

The STAR

Utusan Malaysia

Factory and Machinery Act 1967

Income Tax Act 1967

Occupational Safety and Health Act 1994



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20 Ogos 2004

Semua Ketua Setiausaha Kementerian  
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Semua Y.B. Setiausaha Kerajaan Negeri  
Semua Pihak Berkuasa Berkanun  
Semua Pihak Berkuasa Tempatan

Y. Bhg Tan Sri/Datuk/Dato'/Datin/Tuan/Puan,

**ARAHAN PEMATUHAN AKTA KESELAMATAN DAN KESIHATAN  
PEKERJAAN 1994 DAN PELAKSANAAN ARAHAN, PERATURAN,  
PROSEDUR DAN PERUNTUKAN UNDANG-UNDANG BERKAITAN  
KESELAMATAN PERLINDUNGAN DI JABATAN-JABATAN  
KERAJAAN**

Dengan hormatnya saya merujuk kepada perkara di atas.

2. Adalah dimaklumkan bahawa Jabatan Keselamatan dan Kesihatan Pekerjaan (JKKP), Kementerian Sumber Manusia telah menjalankan "**Audit Berkaitan Pematuhan oleh Agensi-agensi Kerajaan ke atas Peruntukan Akta Keselamatan dan Kesihatan Pekerjaan 1994**", manakala Pejabat Ketua Pegawai Keselamatan (KPKK), Jabatan Perdana Menteri pula telah menjalankan "**Kajian ke atas Arahan, Peraturan dan Prosedur Keselamatan Perlindungan di Jabatan-jabatan Kerajaan**" pada tahun 2003. Penemuan kedua-dua kajian dan auditan ini telah dibentangkan di Mesyuarat Jawatankuasa Khas Kabinet Mengenai Keutuhan Pengurusan Kerajaan (JKKMKPK) Siri 48 Bil. 1/2004 pada 20 Mei 2004.

3. Hasil daripada auditan dan kajian tersebut menunjukkan bahawa sebahagian besar Kementerian dan Agensi Kerajaan hanya mematuhi tahap minimum peraturan-peraturan di bawah Akta Keselamatan dan Kesihatan Pekerjaan 1994 dan kehendak-kehendak Arahan, Peraturan dan Prosedur Keselamatan Perlindungan di Jabatan-jabatan Kerajaan.

4. Semua Ketua Jabatan adalah bertanggung jawab untuk memantapkan keselamatan perlindungan di agensi masing-masing termasuk dokumen, rekod dan peralatan teknologi maklumat dan komunikasi (ICT). Pada masa yang sama Ketua Jabatan juga perlu memastikan tempat kerja yang sihat dan selamat. Sehubungan itu, semua Ketua Jabatan dikehendaki memastikan kementerian, jabatan dan agensi masing-masing meningkatkan pematuhan ke atas kehendak-kehendak akta, arahan, peraturan dan prosedur yang berkaitan dengan keselamatan perlindungan, dokumen dan rekod serta keselamatan peralatan ICT seperti di **Lampiran A** dan keselamatan dan kesihatan pekerjaan seperti di **Lampiran B**.

5. Untuk melaksanakan arahan ini, Ketua Jabatan tidak perlu menubuhkan jawatankuasa yang berasingan, tetapi memadai dengan memanfaatkan Jawatankuasa Keselamatan Jabatan yang telah sedia ditubuhkan mengikut Arahan Keselamatan Kerajaan. Walau bagaimanapun peranan Jawatankuasa Keselamatan Jabatan ini perlu diperluaskan untuk mencakupi juga aspek-aspek keselamatan peralatan ICT serta keselamatan dan kesihatan pekerjaan.

6. Saya berharap semua Ketua Jabatan dapat memberi perhatian kepada keselamatan perlindungan, keselamatan peralatan ICT serta keselamatan dan kesihatan pekerjaan. Dalam perkara ini sebarang rujukan mengenainya bolehlah dibuat kepada Pejabat Ketua Pegawai Keselamatan Kerajaan, Jabatan Perdana Menteri, Unit Pemodenan Tadbiran dan Perancangan Pengurusan Malaysia (MAMPU), Jabatan Perdana Menteri dan Jabatan Keselamatan dan Kesihatan Pekerjaan, Kementerian Sumber Manusia.

7. Tertakluk kepada penerimaannya oleh pihak berkuasa masing-masing, arahan ini pada keseluruhannya dipanjangkan kepada semua Perkhidmatan Negeri, Pihak Berkuasa Berkanun dan Pihak Berkuasa Tempatan.

Sekian. Terima kasih.

**“BERKHIDMAT UNTUK NEGARA”**



**TAN SRI SAMSUDIN BIN OSMAN**

s.k. Ketua Pegawai Keselamatan Kerajaan  
Pejabat Ketua Pegawai Keselamatan Kerajaan  
Aras1 dan 2, Blok B7, Parcel B  
Kompleks Jabatan Perdana Menteri  
Pusat Pentadbiran Kerajaan Persekutuan  
62502 PUTRAJAYA

Ketua Pengarah  
Unit Pemodenan Tadbiran dan  
Perancangan Pengurusan Malaysia (MAMPU)  
Aras 6, Blok B2, Parcel B  
Kompleks Jabatan Perdana Menteri  
Pusat Pentadbiran Kerajaan Persekutuan  
62502 PUTRAJAYA

Ketua Pengarah  
Jabatan Keselamatan dan Kesihatan Pekerjaan  
Blok D3, Aras 2,3,4 & 5  
Pusat Pentadbiran Kerajaan Persekutuan  
62502 PUTRAJAYA

## SENARAI AKTA/ARAHAN/PERATURAN/PROSEDUR KESELAMATAN PERLINDUNGAN

KATEGORI	AGENSI DIRUJUK
<b><u>A. Keselamatan Perlindungan Secara Am</u></b>	
1. <i>Emergency (Essential Power) Act 1964</i>	Pejabat Ketua Pegawai Keselamatan Kerajaan
2. Essential (Key Points) Regulations 1965	Pejabat Ketua Pegawai Keselamatan Kerajaan
3. Perakuan Jawatankuasa mengkaji semula peraturan keselamatan Pejabat Tahun 1982	Pejabat Ketua Pegawai Keselamatan Kerajaan
4. Arahan Keselamatan Yang Dikuatkuasakan Melalui Surat Pekeliling Am Sulit Bil. 1 Tahun 1985	Pejabat Ketua Pegawai Keselamatan Kerajaan
5. Arahan Jawatankuasa Tetap Sasaran Penting Bil. 1 Tahun 1985	Pejabat Ketua Pegawai Keselamatan Kerajaan
6. Arahan Tetap Sasaran Penting Yang Dikeluarkan Kepada Pihak Yang Terlibat Dalam Pengurusan Sasaran Penting Milik Kerajaan Dan Swasta Yang Diluluskan Oleh Jemaah Menteri Pada 13 Oktober 1993	Pejabat Ketua Pegawai Keselamatan Kerajaan
7. Surat Pekeliling Am Sulit Bil. 1 Tahun 1993- Meningkatkan Kualiti Kawalan Keselamatan Perlindungan Di Jabatan-Jabatan Kerajaan	Pejabat Ketua Pegawai Keselamatan Kerajaan
<b><u>B. Keselamatan Dokumen</u></b>	
1. <i>Confidential General Circular Memorandum No. 1 of 1959 (Code Words-Allocation &amp; Control)</i>	Pejabat Ketua Pegawai Keselamatan Kerajaan
2. Akta Rahsia Rasmi 1972	Arkib Negara

KATEGORI	AGensi DIRUJUK
<p>3. Akta Arkib Negara 2003</p> <p>4. Surat Pekeliling Bil. 8 Tahun 1990- Arahan Keselamatan Kawalan, Penyelenggaraan, Maklumat-Maklumat Ukur Dan Geografi Yang Antara Lainnya Merangkumi Peta-Peta Rasmi Dan Penderiaan Jauh</p> <p>5. Surat Pekeliling Am Sulit Bil. 1 Tahun 1972- Keselamatan Rahsia-Rahsia Kerajaan Daripada Ancaman Penyuluan (<i>espionage</i>)</p> <p>6. Surat Pekeliling Am Bil. 2 Tahun 1987-Peraturan Pengurusan Rahsia Rasmi Selaras Dengan Peruntukan-Peruntukan Akta Rahsia Rasmi (Pindaan) 1976</p> <p>7. Peraturan Pengurusan Rahsia Rasmi Selaras Dengan Peruntukan-Peruntukan Akta Rahsia Rasmi (Pindaan) 1986 Dan Surat Pekeliling Am Bil. 2 Tahun 1987 Yang Ditandatangani Oleh Y.Bhg. Ketua Setiausaha Negara Melalui Surat PM(R)10308/3/(45) Bertarikh 8 Mei 1987</p> <p>8. Kawalan Keselamatan Rahsia Rasmi Dan Dokumen Rasmi Kerajaan Yang Dikelilingkan Melalui Surat KPKK(R)200/55 Klt.7(21) Bertarikh 21 Ogos 1999</p>	<p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p>
<p><b>C. Keselamatan Fizikal/ Bangunan</b></p> <p>1. Akta Kawasan Larangan Dan Tempat Larangan Tahun 1959</p> <p>2. Arahan Pembinaan Bangunan Berdekatan Dengan Sasaran Penting, Kawasan Larangan Dan Tempat Larangan</p> <p>3. <i>State Key Points/Counter Sabotage Standing Policy Directive (1964)</i></p>	<p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p>



KATEGORI	AGensi DIRUJUK
<p>4. Surat Pekeliling Am Rahsia Bil.1 Tahun 1975. (Keselamatan Jabatan-jabatan Kerajaan)</p> <p>5. Surat Bil. KPKK/308/A (2) bertarikh 7/9/79. (mencetak Pas-Pas Keselamatan dan Kad-Kad Pengenalan Kementerian/Jabatan)</p> <p>6. Surat Pekeliling Am Bil 4 Tahun 1982- Permohonan Ruang Pejabat Sama Ada Dalam Bangunan Guna sama Atau pun Disewa Di Bangunan Swasta</p> <p>7. Surat Pekeliling Am Bil. 14 Tahun 1982 – Pelaksanaan Pelan Pejabat Terbuka</p> <p><b>D. <u>Keselamatan Individu</u></b></p> <p>1. Government Security Officer: Terms of Reference – Extract On Training Of Departmental Security Office</p> <p>2. Confidential General Circular Memorandum</p> <p>3. Instruction On Positive Vetting Procedure</p> <p>4. Surat Pekeliling Am Sulit Bil.1/1966 – Perkara Keselamatan Tentang Persidangan- Persidangan/Perjumpaan/Lawatan Sambil Belajar Antarabangsa</p> <p>5. Surat Pekeliling Tahun 1966 - Tapisan Keselamatan Terhadap Pakar/Penasihat Luar Negeri</p> <p>6. Surat Pekeliling Am Sulit Bil.1/1967 – Ceramah Keselamatan bagi Pegawai-Pegawai Kerajaan dan mereka-mereka yang Bukan Pegawai-Pegawai Kerajaan yang bersama dalam Perwakilan Rasmi Malaysia semasa melawat Negara-negara tabir Buluh dan Tabir besi</p> <p>7. Surat Pekeliling Am Sulit Bil. 2 Tahun 1977- Melaporkan Perjumpaan/ Percakapan Di Antara Diplomat/ Orang-Orang Perseorangan Dari Negeri-Negeri Asing Dengan Anggota-Anggota Kerajaan</p>	<p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p> <p>Pejabat Ketua Pegawai Keselamatan Kerajaan</p>

KATEGORI	AGENSI DIRUJUK
8. Pekeliling Kemajuan Pentadbiran Awam Bil. 1 Tahun 2003 – Garis Panduan mengenai Tatacara Penggunaan Internet dan Mel Elektronik di Agensi-agensi Kerajaan	Jabatan Perkhidmatan Awam
9. Malaysian Public Sector Management of Information & Communication Technology Security Handbook (MyMIS) 2002	Pejabat Ketua Pegawai Keselamatan Kerajaan
<b>E. Keselamatan Peralatan ICT</b>	
1. Akta Tandatangan Digital 1997	Kementerian Air, Tenaga dan Komunikasi
2. Akta Jenayah Komputer 1997	Kementerian Air, Tenaga dan Komunikasi
3. Akta Hak Cipta (Pindaan) 1997	Kementerian Air, Tenaga dan Komunikasi
4. Akta Multimedia dan Telekomunikasi 1998	Kementerian Air, Tenaga dan Komunikasi
5. Surat Pekeliling Am Bil. 1 Tahun 1993 – Peraturan Penggunaan Mesin Faksimili di Pejabat-Pejabat Kerajaan	MAMPU
6. Pekeliling Am Bil. 3 Tahun 2000 – Rangka Dasar Keselamatan Teknologi Maklumat & Komunikasi	MAMPU

KATEGORI	AGENSI DIRUJUK
7. Pekeliling Am Bil. 1 Tahun 2001 – Mekanisme Pelaporan Insiden Keselamatan Teknologi Maklumat & Komunikasi (ICT)	MAMPU
8. Pekeliling Kemajuan Pentadbiran Awam Bil. 1 Tahun 2003 – Garis Panduan mengenai Tatacara Penggunaan Internet & Mel Elektronik di Agensi-Agensi Kerajaan	MAMPU
9. Malaysian Public Sector Management of Information & Communication Technology Security Handbook (MyMIS) 2002	MAMPU

**SENARAI AKTA/ARAHAN/PERATURAN/PROSEDUR/GARISPANDUAN  
MENGENAI KESELAMATAN DAN KESIHATAN PEKERJAAN**

AKTA/ARAHAN/PERATURAN/PROSEDUR/GARIS PANDUAN	AGENSI DIRUJUK
<p><b>A. <u>Akta Keselamatan dan Kesihatan Pekerjaan 1994 (AKKP)</u></b></p> <p>Peraturan-peraturan di bawahnya:</p> <ol style="list-style-type: none"> <li>1. Peraturan-peraturan Keselamatan dan Kesihatan Pekerjaan (Pernyataan Dasar Am Keselamatan dan Kesihatan Majikan (Pengecualian) 1995</li> <li>2. Peraturan-peraturan Keselamatan dan Kesihatan Pekerjaan (Kawalan Terhadap Bahaya Kemalangan Besar Dalam Perindustrian) 1996</li> <li>3. Peraturan-peraturan Keselamatan dan Kesihatan Pekerjaan (Jawatankuasa Keselamatan dan Kesihatan) 1996</li> <li>4. Peraturan-peraturan Keselamatan dan Kesihatan Pekerjaan (Pengelasan, Pembungkusan dan Pelabelan bahan kimia Berbahaya Kepada Kesihatan) 1997</li> <li>5. Peraturan-peraturan Keselamatan dan Kesihatan Pekerjaan (Pegawai Keselamatan dan Kesihatan) 1997</li> <li>6. Perintah Keselamatan dan Kesihatan Pekerjaan (Pegawai Keselamatan dan Kesihatan) 1997</li> <li>7. Perintah Keselamatan dan Kesihatan Pekerjaan (Larangan Penggunaan Bahan) 1999</li> </ol>	<p>Jabatan Keselamatan dan Kesihatan Pekerjaan (JKKP)</p>

**SENARAI AKTA/ARAHAN/PERATURAN/PROSEDUR/GARISPANDUAN  
MENGENAI KESELAMATAN DAN KESIHATAN PEKERJAAN**

AKTA/ARAHAN/PERATURAN/PROSEDUR/GARIS PANDUAN	AGENSI DIRUJUK
<p>8. Peraturan-peraturan Keselamatan dan Kesihatan Pekerjaan (Penggunaan dan Standard Pendedahan Bahan Kimia Berbahaya Kepada Kesihatan) 2000</p> <p>9. Peraturan-peraturan Keselamatan dan Kesihatan Pekerjaan (Pemberitahuan Mengenai Kemalangan, Kejadian Berbahaya, Keracunan Pekerjaan dan Penyakit Pekerjaan ) 2004</p> <p><b>A. <u>Garis panduan berkaitan dengan penguatkuasaan Akta Keselamatan dan Kesihatan Pekerja 1994:</u></b></p> <ol style="list-style-type: none"> <li>1. <i>Guidelines for Public Safety and Health at Construction Site- 1994</i></li> <li>2. <i>Guidelines on Occupational Safety and Health in the Office - 1996</i></li> <li>3. <i>Guidelines on First-Aid Facilities in the Workplace - 1996</i></li> <li>4. <i>Guidelines on Method of Sampling and Analysis for Airborne Lead – April 1997</i></li> <li>5. <i>Guidelines for the Formulation of a Chemical Safety Datasheet – Dec 1997</i></li> <li>6. <i>Guidelines for the Classification of Hazardous Chemicals - Dec 1997</i></li> <li>7. <i>Guidelines for Labeling of Hazardous Chemicals – Dec 1997</i></li> </ol>	<p>Jabatan Keselamatan dan Kesihatan Pekerjaan (JKKP)</p>

**SENARAI AKTA/ARAHAN/PERATURAN/PROSEDUR/GARISPANDUAN  
MENGENAI KESELAMATAN DAN KESIHATAN PEKERJAAN**

AKTA/ARAHAN/PERATURAN/PROSEDUR/GARIS PANDUAN	AGENSI DIRUJUK
<p>8. <i>Guidelines on Occupational Safety and Health in Tunnel Construction</i> – Dec 1997</p> <p>9. <i>Guidelines for the Preparation of a Chemical Register</i> – Sept 2000</p> <p>10. <i>Guidelines on Trenching for Construction Safety</i> – Sept 2000</p> <p>11. <i>Guidelines for the Registration of Assessors, Hygiene Technician and Occupational Health Doctor</i> – Dec 2000</p> <p>12. <i>Assessment of the Health Arising from Use of Hazardous Chemical in the Workplace (2<sup>nd</sup> Edition)</i> – Dec 2000</p> <p>13. <i>Guidelines on the Control of Chemicals Hazardous to Health</i> – August 2001</p> <p>14. <i>Guidelines on Medical Surveillance</i> – October 2001</p> <p>15. Garispanduan Penyediaan Dokumen Demonstrasi Operasi Selamat (Am) – 2001</p> <p>16. Garispanduan Penyediaan Dokumen Demonstrasi Operasi Selamat (Penstoran Gas Petroleum Cecair Di Dalam Silinder) – 2001</p> <p>17. Panduan Bagi Pencegahan Tekanan Dan Keganasan Di Tempat Kerja – Oktober 2001</p>	

**SENARAI AKTA/ARAHAN/PERATURAN/PROSEDUR/GARISPANDUAN  
MENGENAI KESELAMATAN DAN KESIHATAN PEKERJAAN**

AKTA/ARAHAN/PERATURAN/PROSEDUR/GARIS PANDUAN	AGENSI DIRUJUK
<p>18. <i>Guidelines on Monitoring of Airbone Contaminant For Chemicals Hazardous To Health – November 2002</i></p> <p>19. <i>Guidelines on Occupational Safety and Health for Standing at Work – Sept 2002</i></p> <p>20. <i>Guidelines on Reproductive Health Policy &amp; Programmes at the Workplace –December 2002</i></p> <p>21. <i>Guidelines on Occupational Safety and Health in Agriculture – October 2002</i></p> <p>22. <i>Guidelines on Occupational Vibration - July 2003</i></p> <p>23. <i>Guidelines on Occupational Safety and Health for Seating at Work – October 2003</i></p> <p>24. <i>Guidelines on Occupational Safety and Health In Fishing and Agriculture Operation – 2003</i></p> <p>25. <i>Guidelines on Gender Issues In Occupational Safety and Health – 2003</i></p> <p>26. <i>Guidelines on Occupational Safety and Health for Working with Video Display Unit (VDU's)- June 2003</i></p>	

This pilot project, run in three Inland Revenue offices in the Brighton area, builds on the government objective to be more responsive to the needs of the customer. This pilot has revitalised the relationship between the local Revenue and its staff union, and provided customers with more flexible services.

**No. of employees:** 70,000

**Business sector:** Public sector

**Business activities:** Administration of direct taxes, plus tax credits, national insurance and National Minimum Wage

**Stakeholders:** Employees, their families, managers, Inland Revenue, PCS, customers

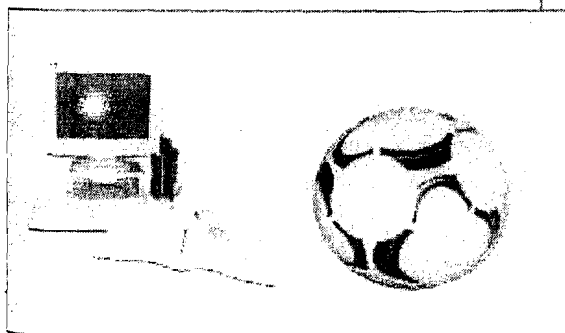
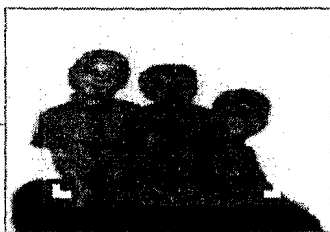
**Location:** UK-wide

## 'OurTime' – A Work-Life Balance Project

The Inland Revenue needed to extend its opening hours to the public to provide a more accessible service. The Revenue also wanted staff to have a good balance between work and personal life. The answer was 'OurTime' - a partnership between the Revenue and the PCS which gives staff options about their working hours and allows Revenue offices to open outside 9-5 and at weekends.

*decent quality of working life, where people have some choice and autonomy over their working hours, is an essential prerequisite for any effective, modern organisation"*

Jo Morris, Project Director



## BUSINESS BENEFITS

- Customers benefit from longer opening hours, with increased coverage at peak times
- The 3-office pilot has provided a process model for the rest of the Inland Revenue and other organisations
- Increased trust between the Revenue, the union and its workforce
- Better use of IT systems and accommodation, leading to lower unit costs
- Wider pool for recruitment by becoming a more flexible employer

## HEALTH & SAFETY BENEFITS

Improved management and staff morale

Staff are better able to balance their work and personal commitments, leading to better stress management

*"I haven't got any childcare problems this summer, and I won't have to pay a childminder"*

Employee of Inland Revenue Corporate Services



# APPENDIX 4

## SENARAI JABATAN BAHAGIAN PEJABAT PENGARAH NEGERI CAWANGAN PUSAT PENYIASATAN DAN PERISIKAN PUSAT KHIDMAT HASIL LEMBAGA HASIL DALAM NEGERI MALAYSIA

31 Disember 2008

BIL	IBU PEJABAT	BIL	NEGERI SEMBILAN
1	PEJABAT KPE/TKP	52	PEJABAT PENGARAH NEGERI SEMBILAN
2	JABATAN AUDIT DALAM	53	CAW. SEREMBAN
3	JABATAN CUKAI ANTARABANGSA/IOFC	54	PPP SEREMBAN
4	JABATAN HARTA		
5	JABATAN KEUTUHAN DAN INTEGRITI		<b>MELAKA</b>
6	JABATAN KEWANGAN	55	PEJABAT PENGARAH NEGERI MELAKA
7	JABATAN KHIDMAT KORPORAT	56	CAWANGAN MELAKA
8	JABATAN PEMATUHAN	57	PPP MELAKA
9	JABATAN PEMROSESAN		
10	JABATAN PENGURUSAN HASIL		<b>PERAK</b>
11	JABATAN PENTADBIRAN (BPA)	58	PEJABAT PENGARAH NEGERI PERAK
12	JABATAN PENTADBIRAN (BPO)	59	CAWANGAN IPOH
13	JABATAN PENTADBIRAN (BPSM)	60	PPP TAPING
14	JABATAN PENYELIDIKAN & PEMBANGUNAN	61	CAWANGAN TELUK INTAN
15	JABATAN SIASATAN	62	CAWANGAN TAIPING
16	JABATAN TEKNIKAL	63	PPP IPOH
17	JABATAN TEKNOLOGI MAKLUMAT	64	PKH MANJUNG
18	JABATAN UNDANG - UNDANG		
19	AKADEMI PERCUKAIAN MALAYSIA		<b>PULAU PINANG</b>
20	PUSAT LATIHAN AUDIT	65	PEJABAT PENGARAH NEGERI PULAU PINANG
21	PUSAT LATIHAN SIASATAN SHAH ALAM	66	CAWANGAN PULAU PINANG
		67	CAWANGAN BUKIT MERTAJAM
		68	PPP PULAU PINANG
	<b>SELANGOR</b>		
22	PEJABAT PENGARAH NEGERI SELANGOR		<b>KEDAH</b>
23	CAWANGAN PETALING JAYA	69	PPN KEDAH/PERLIS
24	CAWANGAN KLANG	70	CAWANGAN ALOR SETAR
25	CAWANGAN SHAH ALAM	71	CAWANGAN SUNGAI PETANI
26	PPP SHAH ALAM	72	PPP ALOR SETAR
27	PPP PETALING JAYA		
28	PKH HULU LANGAT		<b>PERLIS</b>
	<b>WILAYAH PERSEKUTUAN KUALA LUMPUR</b>	73	CAWANGAN KANGAR
29	PPN WILAYAH PERSEKUTUAN KL		
30	CAWANGAN PUNGUTAN		<b>SABAH</b>
31	CAWANGAN CHERAS	74	PEJABAT PENGARAH NEGERI SABAH
32	CAWANGAN KUALA LUMPUR BANDAR	75	CAWANGAN KOTA KINABALU
33	PPP KUALA LUMPUR	76	PPP KOTA KINABALU
34	CAWANGAN JALAN DUTA	78	CAWANGAN KENINGAU
35	CAWANGAN CUKAI KORPORAT DAN PETROLEUM	79	CAWANGAN TAWAU
36	CAWANGAN WANGSA MAJU	80	CAWANGAN SANDAKAN
37	CAWANGAN TIDAK BERMASTAUTIN	81	CAWANGAN LABUAN
		82	PKH KUDAT
		83	PKH LAHAD DATU
	<b>JOHOR</b>		
38	PEJABAT PENGARAH NEGERI JOHOR		<b>SARAWAK</b>
39	CAWANGAN JOHOR BHARU	84	PPN NEGERI SARAWAK
40	PPP JOHOR BHARU	85	CAWANGAN KUCHING
41	CAWANGAN KLUANG	86	CAWANGAN MIRI
42	CAWANGAN MUAR	87	CAWANGAN BINTULU
43	PPP KLUANG	88	CAWANGAN SIBU
44	PKH BATU PAHAT	89	PPP KUCHING
		90	PPP MIRI
	<b>KELANTAN</b>	91	PKH KUCHING
45	CAWANGAN KOTA BHARU	92	PKH MUKAH
46	PPP KOTA BHARU	93	PKH LIMBANG
	<b>PAHANG</b>		<b>TERENGGANU</b>
47	PPN PHG/TRG/KELANTAN	94	CAW. K. TERENGGANU
48	CAWANGAN KUANTAN	95	PPP KUALA TERENGGANU
49	CAWANGAN RAUB	96	PKH KEMAMAN
50	CAWANGAN TEMERLOH		
51	PPP KUANTAN		

**KEDUDUKAN PADA 30 NOVEMBER 2008**

IL	JAWATAN	GRD	KOD SSM	PERJAWATAN	PENGISIAN	KEKOSONGAN	JUMLAH JAWATA
8	PENOLONG PEGAWAI EKSEKUTIF (PERUNDANGAN)	8	L32	1	1	0	173
9	PENOLONG PEGAWAI EKSEKUTIF (SISTEM MAKLUMAT)	8	F32	37	37	0	
0	PENOLONG PEGAWAI EKSEKUTIF (PENAKSIRAN)	8	W32	101	100	1	
1	PEMBANTU TADBIR PENTADBIRAN (KESETIAUSAHAAN)	11/10/8	N17/N22/N32	1	1	0	
2	PENOLONG PEGAWAI EKSEKUTIF (KESELAMATAN)	8	KP32	3	0	3	
3	JAWATAN KUMPULAN	8-9	Grd 32-27	5	1	4	
4	PENOLONG PEGAWAI EKSEKUTIF (PERAKUNAN)	9	W27	42	40	2	1.392
5	PENOLONG PEGAWAI EKSEKUTIF (PENTADBIRAN)	9	N27	54	44	10	
6	PENOLONG PEGAWAI EKSEKUTIF (PERUNDANGAN)	9	L29	21	1	20	
7	PENOLONG PEGAWAI EKSEKUTIF (SISTEM MAKLUMAT)	9	F29	115	36	79	
8	PENOLONG PEGAWAI EKSEKUTIF (PENAKSIRAN)	9	W27	1,141	1,069	72	
9	PENOLONG PEGAWAI EKSEKUTIF (PERPUSATAKAN)	9	S27	1	1	0	
10	PENOLONG PEGAWAI EKSEKUTIF (KEJURUTERAAN)	9	J29	7	5	2	
11	PENOLONG PEGAWAI EKSEKUTIF (KESELAMATAN)	9	KP27	11	0	11	
12	PEMBANTU TADBIR (PENAKSIRAN)	10	W22	160	156	4	332
13	PEMBANTU TADBIR (KEJURUTERAAN)	10	J22	3	1	2	
14	PEMBANTU TADBIR PENTADBIRAN (KESETIAUSAHAAN)	10	N22	1	0	1	
15	PEMBANTU KHAS, PEMBANTU TADBIR PENTADBIRAN (KESETIAUSAHAAN)	11/10/8	N17/N22/N32	22	22	0	
16	PEMBANTU TADBIR PENTADBIRAN (PERKERANIAN)	10	N22	124	123	1	
17	PEMBANTU TADBIR (PERAKUNAN)	10	W22	16	15	1	
18	PEMBANTU TADBIR (OPERATOR KOMPUTER)	10	FT22	1	1	0	
19	JAWATAN KUMPULAN	10-11	Grd 22-17	5	1	4	
50	PEMBANTU TADBIR (PENAKSIRAN)	11	W17	1,048	1,014	34	332
51	PEMBANTU TADBIR (KEJURUTERAAN)	11	J17	30	12	18	
52	PEMBANTU TADBIR PENTADBIRAN (KESETIAUSAHAAN)	11	N17	95	94	1	
53	PEMBANTU TADBIR PENTADBIRAN (PERKERANIAN)	11	N17	1,125	1,100	25	

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## **BORANG SOAL SELIDIK**

Borang Soal Selidik ini dikemukakan bagi mendapatkan maklumat secara kasar berhubung situasi semasa keadaan keselamatan dan kesihatan pekerjaan di LHDNM.

Segala maklumat yang tuan/puan berikan adalah sulit dan hanya akan digunakan semata-mata bagi tujuan kajian akademik dan dengan harapan agar hasil ilmiahnya dapat dijadikan panduan kepada Pentadbiran LHDNM berhubung tahap keselamatan dan kesihatan pekerjaan di LHDNM.

Sehubungan itu, jawapan dan maklumbalas yang ikhlas dan benar adalah sangat diharapkan bagi memastikan rumusan kaji selidik ni adalah tepat dan seterusnya membantu ke arah formulasi strategi keselamatan dan keselamatan pekerjaan di LHDNM yang setakat ini masih belum dilaksanakan sepenuhnya.

---

### **Panduan:**

1. Sila isikan semua tempat kosong
2. Bahagian A dan B: sila tandakan (✓) bagi yang mana berkenaan.

### **JIKA BERKENAAN:**

3. Bahagian C: Sila gunakan skala yang dinyatakan dengan membulatkan nombor yang berkenaan.
4. Bahagian D: Soalan akan disampaikan oleh penyelidik dan catatan nota akan dibuat untuk merekod hasil temubual.

## BAHAGIAN A: MAKLUMAT DIRI

1. Lokasi Penempatan: \_\_\_\_\_  
(Sila nyatakan Jabatan/Bahagian/Pej. Pengarah Negeri/Cawangan/Pusat Penyiasatan dan Perisikan di mana anda bertugas pada masa ini)

2. Jawatan : \_\_\_\_\_

3. Gred : \_\_\_\_\_

4. Jantina : \_\_\_\_\_

Lelaki		Perempuan	
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5. Umur : \_\_\_\_\_ tahun

6. Skop tugas : \_\_\_\_\_

(Sila nyatakan skop tugas utama anda pada masa ini, samada Penaksiran, Pengauditan, Undang-undang, Sistem Maklumat, Perakaunan, Pentadbiran atau lain-lain)

7. Tempoh perkhidmatan di LHDNM: \_\_\_\_\_ tahun

8. Adakah anda berhadapan dengan pembayar cukai secara langsung?

Ya		Tidak	
----	--	-------	--

9. Berapa kerapkah purata anda bertugas di luar pada tahun ini?

Setahun sekali	
Dua kali setahun	
Empat kali setahun	
Setiap bulan	
Setiap minggu	

## BAHAGIAN B: PENGETAHUAN DAN KESEDARAN

1. Adakah anda mengetahui tentang kewujudan Akta Keselamatan dan Kesihatan Pekerjaan, 1994 atau Akta 514?

Ya		Kurang Pasti		Tidak	
----	--	--------------	--	-------	--

2. Adakah anda mengetahui bahawa LHDNM tertakluk kepada Akta Keselamatan dan Kesihatan Pekerjaan, 1994?

Ya		Kurang Pasti		Tidak	
----	--	--------------	--	-------	--

3. Adakah anda mengetahui tentang apakah peranan majikan seperti yang ditetapkan oleh Akta Keselamatan dan Kesihatan Pekerjaan, 1994?

Ya		Kurang Pasti		Tidak	
----	--	--------------	--	-------	--

4. Adakah anda mengetahui tentang apakah peranan pekerja seperti yang ditetapkan oleh Akta Keselamatan dan Kesihatan Pekerjaan, 1994?

Ya		Kurang Pasti		Tidak	
----	--	--------------	--	-------	--

5. Secara amnya, adakah anda mengetahui maksud Keselamatan dan Kesihatan Pekerjaan?

Ya		Kurang Jelas		Tidak	
----	--	--------------	--	-------	--

6. Adakah anda mengetahui hak-hak anda sebagai seorang pekerja dari segi keselamatan dan kesihatan pekerjaan?

Ya		Kurang Jelas		Tidak	
----	--	--------------	--	-------	--

**Panduan skala:**

1	2	3	4	5
Sangat Tidak Setuju (STS)	Tidak Setuju (TS)	Kurang Setuju (KS)	Setuju (S)	Sangat Setuju (SS)

**BAHAGIAN C: KOMITMEN PENGURUSAN**

	STS	TS	KS	S	SS
1. Pengurusan saya mempunyai polisi keselamatan dan kesihatan secara bertulis yang jelas dipamerkan untuk makluman semua pegawai LHDNM.	1	2	3	4	5
2. Pengurusan saya telah melantik Jawatankuasa Keselamatan dan Kesihatan Pekerjaan untuk memantau hal ehwal berkaitan keselamatan dan kesihatan pekerjaan di LHDNM.	1	2	3	4	5
3. Ketua saya sentiasa memaklumkan prosedur keselamatan dan kesihatan yang patut diambil sewaktu saya melaksanakan tugas di dalam atau luar pejabat.	1	2	3	4	5
4. Ketua saya telah memberi saya pendedahan dan latihan secukupnya berhubung keselamatan dan kesihatan pekerjaan.	1	2	3	4	5
5. Ketua saya sentiasa memastikan saya dibekalkan dengan peralatan keselamatan yang bertepatan bagi melaksanakan tugas dan tanggungjawab yang diamanahkan.	1	2	3	4	5

## **BAHAGIAN D: KESELAMATAN DAN KESIHATAN PEKERJAAN**

### **I. Soalan Am**

1. Apakah persepsi anda mengenai keselamatan dan kesihatan pekerjaan?
2. Apakah hazard dan risiko yang dihadapi dalam melaksanakan tugas?
3. Apakah anda berpendapat sudah tiba masanya Akta Keselamatan dan Kesihatan Pekerjaan dilaksana dan dikuatkuasakan aplikasinya di LHDNM?

### **II. Soalan Khusus untuk responden yang mengalami kemalangan pekerjaan atau yang mungkin menghadapi penyakit pekerjaan**

1. Bila tarikh/masa kemalangan berlaku?
2. Bila tarikh/masa anda didapati mengidap penyakit pekerjaan?
3. Bagaimana kemalangan berlaku/penyakit pekerjaan dihidapi?
4. Adakah anda mengetahui sesiapa yang terlibat dengan kemalangan/ penyakit pekerjaan dan nyatakan maklumat tersebut.
5. Adakah Unit Pentadbiran atau Bahagian Pengurusan Sumber Manusia memberi nasihat dan panduan sewajarnya berhubung hak anda selepas anda terlibat dengan kemalangan/penyakit pekerjaan?



Aina Hartini Hussin  
No. Matrik UUM 89812  
No. 5, Jalan Sentosa 12  
Desa Sentosa, Teras Jernang  
43650 Bandar Baru Bangi  
Selangor Darul Ehsan

5 Januari 2009

Kepada,

---

Y. Bhg. Dato'/Tuan/Puan,

**PENGHARGAAN KEPADA RESPONDEN BAGI KAJIAN  
'Safety Climate in a Revenue Collecting Agency: A Case Study on LHDNM'**

Saya dengan segala hormatnya merujuk perkara di atas.

2. Terlebih dahulu, saya ingin mengucapkan setinggi-tinggi penghargaan di atas kesudian Y. Bhg. Dato'/Tuan/Puan meluangkan masa untuk ditemubual sebagai responden dalam kajian kes yang saya jalankan. Ianya sebagai memenuhi syarat pengajian saya dalam bidang Sarjana Sains Pengurusan Keselamatan dan Kesihatan Pekerjaan, Universiti Utara Malaysia.

3. Sebagai tanda terima kasih tidak terhingga, bersama-sama ini disertakan cenderahati kepada Y. Bhg. Dato'/Tuan/Puan yang berupa Akta Keselamatan Kesihatan Pekerjaan 1994, Akta 514 atau lebih dikenali sebagai 'Occupational Safety and Health Act' (OSHA). Untuk makluman Y. Bhg. Dato'/Tuan/Puan, terdapat berbagai Perintah, Peraturan dan Garis Panduan yang dikeluarkan di bawah Akta ini dan dilampirkan tajuk-tajuk Peraturan serta Garis Panduan yang relevan dengan organisasi ini. Peraturan serta Garis Panduan berkenaan boleh diakses melalui laman web Jabatan Keselamatan dan Kesihatan Pekerjaan (DOSH), Kementerian Sumber Manusia di [www.dosh.gov.my](http://www.dosh.gov.my).

4. Saya benar-benar berharap hasil kajian ini akan membangkitkan kesedaran pegawai LHDNM berhubung isu keselamatan dan kesihatan pekerjaan serta menjadi titik tolak kepada pelaksanaan program keselamatan dan kesihatan pekerjaan yang berkesan di LHDNM.

Sekian, terima kasih.

Yang benar,

**(AINA HARTINI HUSSIN)**  
720912-04-5152

**Antara Peraturan-peraturan di bawah OSHA-  
Sumber: Laporan Tahunan DOSH, 2007**

Peraturan di Bil. 16 dan 20 adalah berkaitan secara langsung dengan LHDNM

**DI BAWAH AKTA 514  
UNDER ACT 514**

14.	Peraturan-Peraturan Keselamatan dan Kesihatan Pekerjaan (Pernyataan Dasar Am Keselamatan dan Kesihatan Majikan) (Pengecualian) 1995 <i>Occupational Safety and Health (Employers' Safety and Health General Policy Statement) (Exception) Regulations 1995</i>	P.U.(A)78/1995
15.	Peraturan-Peraturan Keselamatan dan Kesihatan Pekerjaan (Kawalan Kemalangan Berbahaya Perindustrian Utama) 1996 <i>Occupational Safety and Health (Control of Industrial Major Accident Hazards) Regulations 1996</i>	P.U.(A)39/1996
16.	Peraturan-Peraturan Keselamatan dan Kesihatan Pekerjaan (Jawatankuasa Keselamatan dan Kesihatan) 1997 <i>Occupational Safety and Health (Safety and Health Committee) Regulations 1997</i>	P.U.(A)316/1997
17.	Peraturan-Peraturan Keselamatan dan Kesihatan Pekerjaan (Pengelasan, Pembungkusan dan Pelabelan Bahan Kimia Berbahaya) 1997 <i>Occupational Safety and Health (Classification, Packaging and Labelling of Hazardous Chemicals) Regulations 1997</i>	P.U.(A)143/1997
18.	Peraturan-Peraturan Keselamatan dan Kesihatan Pekerjaan (Pegawai Keselamatan dan Kesihatan) 1997 <i>Occupational Safety and Health (Safety and Health Officers) Regulations 1997</i>	P.U.(A)315/1997
19.	Peraturan-Peraturan Keselamatan dan Kesihatan Pekerjaan (Penggunaan Standard Pendedahan Bahan Kimia Berbahaya Kepada Kesihatan) 2000 <i>Occupational Safety and Health (Use and Standards of Exposure of Chemicals Hazardous to Health) Regulations 2000</i>	P.U.(A)131/2000
20.	Peraturan-Peraturan Keselamatan dan Kesihatan Pekerjaan (Pemberitahuan Mengenai Kemalangan, Kejadian Berbahaya, Keracunan Pekerjaan & Penyakit Pekerjaan) 2004 <i>Occupational Safety and Health (Notification of Accident, Dangerous Occurrence, Occupational Poisoning and Occupational Disease) Regulations 2004</i>	P.U.(A)128/2004

**Garis Panduan di bawah OSHA-  
Sumber: Laporan Tahunan DOSH, 2007**

Garis Panduan di Bil. 3, 9, 10, 14, 15, 16, 21, 22, 24, 25, 28, 29, 31, 42 dan 43  
adalah berkaitan secara langsung/tidak langsung dengan LHDNM

BIL. NO.	JUDUL TITLE	TAHUN DITERBITKAN YEAR TO PUBLISH
1	<i>Guidelines For Public Safety And Health At Construction Sites (2nd Edition)</i>	2007
2	<i>Guidelines For The Prevention of Falls at Workplaces</i>	2007
3	Garis Panduan Bagi Akta Keselamatan dan Kesihatan Pekerjaan 1994 (Akta 514)	2006
4	<i>Guidelines For The Registration of Assessor, Hygiene Technician and Occupational Health Doctor (2nd Edition)</i>	2006
5	Panduan Memohon bagi Menggunakan Pakai Penaksiran Risiko Bahan Kimia Bahaya Kepada Kesihatan (CHRA) secara Generik	2006
6	<i>Guidelines on Storage of Hazardous Chemicals: A Guide for Safe Warehousing of Packaged Hazardous Chemicals</i>	2006
7	<i>Guidelines on Occupational Health Services</i>	2005
8	Garis panduan Latihan Pekerja, Pendaftaran Tenaga Pengajar dan Pengendalian Kursus Keselamatan dan Kesihatan Pekerjaan di Ruang Terkurung	2005
9	<i>Guidelines for Control of Occupational Noise</i>	2005
10	<i>Guidelines on Occupational Safety and Health (Notification of Accident, Dangerous Occurrence, Occupational Poisoning and Occupational Disease) Regulations 2004 (NADOPD)</i>	2005
11	<i>A Guide for Writing a Chemical Health Risk Assessment Report</i>	2005
12	<i>Guidelines on the Use of Personal Protective Equipment Against Chemicals Hazards</i>	2005
13	<i>Guidelines on Occupational Safety and Health In Logging Operations</i>	2004
14	<i>Guidelines on Preventing and Responding to Drugs and Alcohol Problems In The Workplace</i>	2004
15	<i>Guidelines on Occupational Safety and Health In Service Sector</i>	2004
16	<i>Guidelines on First-Aid in the Workplace (2nd Edition)</i>	2004
17	<i>Guidelines on Occupational Vibration</i>	2003
18	<i>Guidelines on Occupational Safety and Health for Seating at Work</i>	2003
19	Garis panduan Untuk Memohon Sebagai Pusat Pengajar Pegawai Keselamatan dan Kesihatan	2003
20	<i>Guidelines on Occupational Safety and Health in Fishing and Agriculture Operations</i>	2003
21	<i>Guidelines on Gender Issues in Occupational Safety and Health</i>	2003
22	<i>Guidelines on Occupational Safety and Health for Working with Video Display Unit (VDU's)</i>	2003
23	<i>Guidelines on Monitoring of Airborne Contaminant For Chemicals Hazardous To Health</i>	2002
24	<i>Guidelines on Occupational Safety and Health for Standing at Work</i>	2002
25	<i>Guidelines on Reproductive Health Policy &amp; Programmes at the Workplace</i>	2002
26	<i>Guidelines on Occupational Safety and Health in Agriculture</i>	2002
27	<i>Guidelines on the Control of Chemicals Hazardous to Health</i>	2001

## Garis Panduan di bawah OSHA- (Sambungan)

BIL. NO.	JUDUL TITLE	TAHUN DITERBITKAN YEAR TO PUBLISH
28	<i>Guidelines on Medical Surveillance</i>	2001
29	Garis panduan Penyediaan Dokumen Demonstrasi Operasi Selamat (Am)	2001
30	Garis panduan Penyediaan Dokumen Demonstrasi Operasi Selamat (Penstoran Gas Petroleum Cecair Di Dalam Selinder)	2001
31	Panduan Bagi Pencegahan Tekanan Dan Keganasan Di Tempat Kerja	2001
32	Garis panduan Pendaftaran Tenaga Pengajar dan Pengendalian Kursus Induksi Keselamatan dan Kesihatan Pekerja Sektor Binaan	2000
33	<i>Guidelines for the Registration of Assessors, Hygiene Technician and Occupational Health Doctor (1st Edition)</i>	2000
34	<i>Guidelines for the Preparation of a Chemicals Register</i>	2000
35	<i>Guidelines on Trenching for Construction Safety</i>	2000
36	<i>Assessment of the Health Arising from Use of Hazardous Chemical in the Workplace (2nd Edition)</i>	2000
37	<i>Guidelines on Occupational Safety and Health in Tunnel Construction</i>	1998
38	<i>Guidelines on Method of Sampling and Analysis for Airborne Lead</i>	1997
39	<i>Guidelines for the Formulation of a Chemical Safety Datasheet</i>	1997
40	<i>Guidelines for the Classification of Hazardous Chemicals</i>	1997
41	<i>Guidelines for Labelling of Hazardous Chemicals</i>	1997
42	<i>Guidelines on Occupational Safety and Health in the Office</i>	1996
43	<i>Guidelines on First-Aid Facilities in the Workplace (1st Edition)</i>	1996
44	<i>Examination Syllabus for Engineer's Certificate of Competency (Steam and Internal Combustion Engines) Examination</i>	1996
45	<i>Guidelines for Public Safety and Health at Construction Site (1st Edition)</i>	1994

**Lembaga Hasil Dalam Negeri Malaysia**  
**Jabatan Teknologi Maklumat**  
**Bahagian Rangkaian dan Sokongan Teknikal**  
**Unit Pengurusan Pusat Data**  
**SubUnit Pemprosesan Data**

Senarai Tugas Pembantu Tadbir (Operator Komputer)

**Nama Pegawai** : Pembantu Tadbir Operator Komputer (Gred 11)  
**No. K/P** :  
**Jawatan** : Pembantu Tadbir Operator Komputer (Gred 11)

1. Menjalankan kerja-kerja backup data, backup system dan backup volume harian dan mingguan sebagaimana yang telah ditetapkan
2. Menjalankan kerja-kerja batch job INTACTSG, STSC, STSNC dan DATAWARE harian, mingguan, bulanan, suku tahun, setengah tahun dan akhir tahun mengikut jadual ditetapkan serta kerja ad hoc dari masa ke semasa. Jumlah 'job' adalah seperti di bawah

<b>Intactsg</b>	<b>STSC</b>	<b>STSNC</b>	<b>Dataware</b>	<b>Ad hoc</b>
Daily 29 job	Daily 44 job	Daily 112 job	Daily 115 job	Lebih kurang 60 job sehari
Weekly 29 job	Weekly 46 job	Weekly 120 job	,	-
Monthly 52 job	Monthly 84 job	Monthly 164 job	,	-

3. Menjalankan kerja-kerja:-
  - Laporan Statistik Data VPI (Data B, BE, E, M, TF, TJ, TP) untuk tahun 2004, 2005, 2006 dan 2007
  - Mengekstrak Data E-Payment Individu setiap hari
  - Melakukan kerja-kerja migrasi Data E (Majikan) setiap hari mengikut keperluan
  - Download report ke BARR Server untuk PNMB
  - Reformating data VPI, FTP data VPI, Upload Data VPI ke STSNC
4. Memantau Pengoperasian Sistem M/frame dari segi 'respond time', Peratusan CPU % dan 'Spool buffer' pada tahap tidak melebihi 80% setiap masa terutama pada waktu 'Online' dan menghubungi penyelia/pegawai berkenaan secara terus jika berlaku masalah pada waktu offline sebagai makluman dan tindakan selanjutnya. Contoh adalah seperti masalah cpu penuh, server error, network down, power trip dan Genset running
5. Bertugas di bahagian Helpit setiap hari Ahad dan mencatat masalah yang dilaporkan serta menyalurkannya kepada penyelia / pegawai yang berkenaan untuk makluman dan tindakan selanjutnya

6. Lain-lain tugas yang diarahkan dari masa ke semasa dapat diselesaikan seperti;
- i Mencatat masalah yang dilaporkan dan menyalurkan kepada helpit/pegawai yang berkenaan.
  - ii Menghubungi pegawai yang berkenaan secara terus jika berlaku masalah pada waktu online/offline.
  - iii Menghadiri kursus/seminar 40 jam setahun sebagaimana Pekeliling Perkhidmatan Awam (seperti di lampiran)
  - iv. Memastikan system pengoperasian memenuhi Piagam Pelanggan iaitu system beroperasi 07.00 pagi hingga 08.00 malam
  - v Mengiring pegawai-pegawai luar/vendor yang melakukan kerja-kerja penyelenggaraan di dalam Pusat Data atau yang berkaitan dengan Pusat Data (jika tiada pegawai pengiring)
  - vi Menjalankan kerja IPL/ReIPL system berjalan lancar jika diarahkan

Tarikh berkuatkuasa: 01hb. Nov 2008



JABATAN KESELAMATAN DAN KESIHATAN PEKERJAAN  
PERAK.  
(KEMENTERIAN SUMBER MANUSIA)  
TINGKAT 3, BANGUNAN SRI KINTA  
JALAN SULTAN IDRIS SHAH  
30000 IPOH, PERAK.

APPENDIX 9



Tel : 05-2549711  
Fax : 05-2555219

Ruj. Kami : JKPP/A-127/T.17/40(12 )

Tarikh : 25 Jun 2004.

Pengarah,  
Lembaga Hasil Dalam Negeri  
Wisma Hasil,  
No 128 Jalan Tambun.  
Peti Surat 250  
30906 Ipoh..  
**Perak Darul Ridzuan**

Y.Bhg. Dato'/Tuan/Puan,

**AUDIT KESELAMATAN DAN KESIHATAN  
DI SEKTOR PERKHIDMATAN AWAM.**

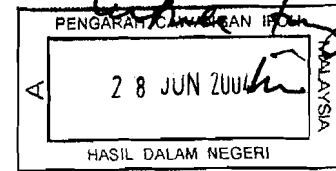
Adalah saya dengan hormatnya merujuk kepada perkara yang tersebut di atas *persekitaran*

2. Untuk maklumat Y.Bhg. Dato'/Tuan/Puan, Jabatan Keselamatan Dan Kesihatan Pekerja menguatkusakan Akta Keselamatan dan Kesihatan Pekerja 1994. Di antara tanggungjawab Jabatan ini adalah untuk memastikan keselamatan, kesihatan dan kebajikan orang-orang yang sedang bekerja, melindungi orang-orang lain daripada bahaya-bahaya keselamatan dan kesihatan yang berpunca daripada aktiviti pekerjaan di semua sektor pekerjaan termasuklah **sektor Perkhidmatan Awam dan Badan Berkanun**

3. Sehubungan dengan ini, pegawai-pegawai dari jabatan ini iaitu **Puan Jamelah binti Mohd Isa, Puan Mazlyne bt Mat Akat dan En Azlan bin Bahar** akan menjalankan audit keselamatan dan kesihatan pekerjaan di tempat kerja Y.Bhg. Dato'/Tuan/Puan bagi mengukur tahap pematuhan jabatan Y.Bhg. Dato'/Tuan/Puan terhadap Akta Keselamatan dan Kesihatan Pekerja 1994. Tarikh dan masa yang dicadangkan ialah **15 Julai ... 2004 ..**

4. Bagi melancarkan perjalanan audit tersebut, diharap Y.Bhg. Dato'/Tuan/Puan dapat menyediakan dan melengkapkan maklumat serta dokumen seperti di dalam Lampiran 2.

*R. Inf. (TAC)*  
*Sila buat perantara*  
*28 JUN 2004*  
*4/8/2004*  
*Lawatan di*  
*persekitaran*



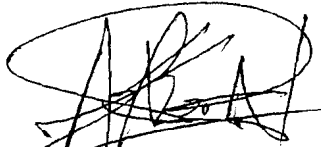
5. Y.Bhg. Dato'/Tuan/Puan bolehlah berhubung dengan pegawai saya iaitu Encik Ahmad Kahar Bin Abu Bakar dan Puan Jamelah binti Mohd Isa. sekiranya memerlukan sebarang penerangan atau keterangan yang lebih lanjut

6. Kerjasama Y.Bhg. Dato'/Tuan/Puan dalam hal ini amatlah dihargai dan didahului dengan ucapan ribuan terima kasih.

Sekian.

**“BERKHIDMAT UNTUK NEGARA”**

Saya yang menurut perintah,



**( AHMAD KAHAR BIN ABU BAKAR.)**

Timbalan Pengarah

Jabatan Keselamatan dan Kesihatan Pekerjaan  
Negeri Perak.



## Lampiran 1

**PROGRAM AUDIT KESELAMATAN DAN KESIHATAN**

<b>BIL</b>	<b>AKTIVITI</b>	<b>TINDAKAN</b>
1	Sessi Pengenalan	
2	Taklimat Mengenai fungsi dan tanggungjawab i. Jabatan Keselamatan Dan Kesihatan Pekerjaan ii. Jabatan Hasil Dalam Negeri	Wakil Jabatan Keselamatan Dan Kesihatan Pekerjaan Wakil Jabatan Hasil Dalam Negeri
3	Taklimat mengenai pengurusan keselamatan dan kesihatan pekerjaan	Wakil Jabatan Hasil Dalam Negeri
4	Pemeriksaan tempat kerja	Wakil Jabatan Hasil Dalam Negeri
5	Perbincangan (Debriefing)	
6	Penutup	

## Lampiran 2

- i. Carta Organisasi Jabatan.
- ii. Pernyataan Bertulis Dasar Keselamatan Dan Kesihatan Pekerjaan.
- iii. Senarai Keanggotaan Jawatankuasa Keselamatan Dan Kesihatan Pekerjaan Serta Minit Mesyuarat.
- iv. Statistik Dan Perihal Kemalangan. (Isi Lampiran 1A Dan 1B)
- v. Senarai Program Latihan Keselamatan Dan Kesihatan Pekerjaan Yang Dijalankan Dan Nama Anggota Yang Terlibat. (Isi Lampiran 2)
- vi. Mengenalpasti Bahaya-Bahaya (Hazards) Di Tempat Kerja Dan Langkah-Langkah Pengawalan (Control Measures) Bagi Bahaya Tersebut. (Isi Lampiran 3)
- vii. Senarai Bahan-Bahan Kimia Yang Digunakan. (Isi Lampiran 4)

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[illegible]

## PERIHAL KEMALANGAN/PENYAKIT PEKERJAAN/ KERACUNAN PEKERJAAN

BIL	TARIKH KECELAKAAN	NAAMA	UMUR	WARGA NEGARA	JAWATAN	LOKASI KECELAKAAN	JENIS KECELAKAAN (BENTUK DAN HUBUNGAN)	BENTUKAN ANGGOTA YANG TERKESERAN	LOKASI

Nota.

Jenis Kecelakaan : Sila nyatakan jenis kecederaan contoh : luka, patah, maut dan sebagainya.

# BAHAYA-BAHAYA DI TEMPAT KERJA DAN CARA KAWALANNYA

BIL	TEMPAT KERJA	BAHAYA-BAHAYA YANG ADA	LANGKAH LANGKAH KAWALAN YANG DIAMBIL	REMARKS

## SENARAI BAHAN KIMIA

KAWASAN KERJA : \_\_\_\_\_

No.	NAMA BAHAN KIMIA	BILANGAN HENDRIK KANDUNGAN INDIVIDUAL	KANDUNGAN INDIVIDUAL	GAMBAR



**JABATAN KESELAMATAN DAN KESIHATAN PEKERJAAN  
NEGERI PERAK  
( KEMENTERIAN SUMBER MANUSIA )  
TINGKAT 3, BANGUNAN SRI KINTA  
JALAN SULTAN IDRIS SHAH  
30000 IPOH**

**TEL : 05-2549711  
FAX : 05-2555219  
E-mail : jkkppk@po.jaring.my**



**AKTIVITI PEMERIKSAAN KESELAMATAN DAN KESIHATAN PEKERJAAN DI TEMPAT KERJA  
JABATAN KESELAMATAN DAN KESIHATAN PEKERJAAN NEGERI PERAK**

BAGIAN A: DATA ORGANISASI			
Nama Organisasi			
Alamat			
Luasan Tempat Kerja (m <sup>2</sup> )			
No. Pendaftaran JKPP (Jika Ada)			
Nama Ketua Organisasi			
Alamat Pos			
Nombor Telefon			
Nombor Faks			
Alamat e-mail			
Pegawai Dihubungi			
Alamat			
Tarikh Mula Beroperasi			
Nama Pihak Berkuasa Tempatan			
No. Daftar Syarikat/Perniagaan			
Saluran Setahun (RM)			
Umlah Perlaburan (RM)			
Jumlah Pekerja:			
Ahli Keluarga:	Tempatan:	Asing:	Jumlah Keseluruhan Pekerja :
Lelaki	Lelaki	Lelaki	Lelaki
Perempuan	Perempuan	Perempuan	Perempuan
JUMLAH	JUMLAH	JUMLAH	JUMLAH

BAGIAN B: AKTIVITI INDUSTRI			
Adakah tanda '/' di kotak berkenaan)			
Kejuruteraan :		Penyimpanan	
Jenis Ladang		Komunikasi	
Perternakan :		Perdagangan Borong	
Jenis Haiwan		Perdagangan Runcit	
Populasi Haiwan		Hotel (nyatakan star rating)	
Perkhidmatan		Restaurant	
Perkhidmatan Elektrik		Kewangan	
Perkhidmatan Gas		Insuran	
Perkhidmatan Air		Awam/Badan Berkanun	
Perkhidmatan Perkhidmatan Kebersihan		Pengilangan	
Perkhidmatan Pengangkutan		Lain-Lain Nyatakan	
Perkhidmatan Perniagaan			

BAGIAN C: SENARAI ORANG KOMPETEN YANG DIANTIK	
Nama	No. Pendaftaran JKPP
Doktor Kesihatan Pekerjaan	
Inspektor	
Inspektor Teknik Higen	
Pegawai Keselamatan Dan Kesihatan	
Lain-Lain	

# BAHAGIAN B: AKTIVITI-AKTIVITI KESELAMATAN DAN KESIHATAN PEKERJAAN

No.	PENGARAF	ADA	TIDAK	CATATAN
	Penguasaan Keselamatan Dan Kesihatan			
1.1	Dasar Keselamatan Dan Kesihatan (Jika ada, sila dapatkan satu salinan)			
1.2	Melantik Seorang Pegawai Yang Bertanggungjawab Terhadap Keselamatan Dan Kesihatan			
1.3	Jawatankuasa Keselamatan Dan Kesihatan (Bagi Syarikat Yang Mempunyai 40 Pekerja Atau Lebih (Jika Ada, Sila Dapat Satu Salinan Minit Mesyuarat Terakhir Dan Isi Ruangan Berikut :			
	a. Keahlian Jawatankuasa Terdiri Dari Wakil Pengurusan Dan Pekerja			
	b. Kekerapan Mesyuarat ialah Tidak Kurang Daripada Tiga Bulan Sekali			
	c. Pemeriksaan Tempat Kerja Oleh Jawatankuasa			
	d. Penyiasatan Kemalangan Dan Penyakit Pekerjaan Oleh Jawatankuasa			
1.4	Penyediaan Mengenai Keselamatan Dan Kesihatan Pekerjaan			
	a. Akta Keselamatan Dan Kesihatan Pekerjaan 1994 Dan Peraturan-Peraturan Di Bawahnya. Akta Kilang Dan Jentera 1967 dan Peraturan-Peraturan Di Bawahnya (Jika Berkenaan) Serta Lain-Lain Peraturan Yang Berkaitan Dengan Keselamatan Dan Kesihatan Pekerjaan			
	b. Garis Panduan Dan Koda Tata Amalan (Code Of Pratisse)			
	c. Manual Keselamatan			
	d. Prosedur Kerja Selamat			
	e. Work Permit			
	f. Risalah Keselamatan			
	g. Lain-Lain (Sila Nyatakan)			
1.5	Sistem Penyimpanan Rekod			
	Jika Ya Nyatakan Jenis-Jenis Rekod			
1.6	Kemalangan Dan Penyakit Pekerjaan Yang Berlaku			
	(Sila Dapatkan Senarai Kejadian Seperti Dalam Lampiran 1A Dan 1B)			
	a. Kejadian Dilapor Ke Jabatan Ini			
	b. Kejadian Disiasat Oleh Syarikat (Jika Siasatan Dijalankan Sila Dapatkan Hasil Siasatan)			
	c. Langkah-Langkah Jangka Pendek Dan Panjang Diambil Bagi Mencegah Kejadian Berulang			
1.7	Kursus Dan Latihan Keselamatan Dan Kesihatan Pekerjaan (Dapatkan Lampiran 2)			
1.8	Mengenalpasti Bahaya-Bahaya Di Tempat Kerja (Dapatkan Lampiran 3)			
1.9	Mempunyai Langkah-Langkah Pengawalan Bagi Bahaya Yang Dikenalpasti (Dapatkan Lampiran 3)			



10	Alat Perlindungan Diri (Personnel Protective Equipment) a. Dibekalkan Dan Direkod i. Safety Boots ii. Apron iii. Respirator (Type : ) iv. Gloves v. Shower Cap vi. Goggles/Face Shield vii. Perlindung Pendengaran viii. Lain-Lain (Sila Nyatakan)			
	b. Adakah PPE Yang Dibekal Direkodkan?			
	c. Tanda Amaran Penggunaannya			
	d. Alat Perlindungan Diri Diselenggara			
	e. Adakah Pekerja Diberi Latihan Dan Keterangan Berkenaan Pemakaian Alat Perlindungan Diri?			
	f. Adakah Tempat Penyimpanan Untuk Alat Perlindungan Diri Disediakan?			
11	Penyediaan Papan Tanda Keselamatan Di Tempat Kerja: i. Adakah Papan Tanda Keselamatan Yang Sesuai Disediakan Di Tempat Kerja? ii. Adakah Bilangan Papan Tanda Keselamatan Yang Disediakan Mencukupi?			
12	Kemudahan Perubatan Yang Disediakan Untuk Pekerja : i. Klinik Swasta/Kerajaan ii. Pemeriksaan Perubatan Tahunan iii. "First-Aid Box" iv. "Pre-Employment Medical Check Up" v. Program Imunisasi vi. Kemudahan "Disinfectant" Untuk Kasut/Pakaian Pekerja			
13	Program Pengurusan Kontraktor/Subkontraktor			
14	Persediaan Menghadapi Kecemasan Kebakaran			
<b>Kawasan Tempat Kerja</b>				
1	Penilaian Ruang Tempat Kerja Dibuat			
2	Program Kebersihan Dan Kekemasan Lantai Dan Kawasan Kerja			
3	Laluan, Jalan Ke Tempat Kerja			
4	Ada Prosedur/Cara Bekerja Di Tempat Tinggi (Melebihi 10 Kaki)			
5	Penyimpanan/Susunan Dan Penstoran Alat/Bahan (Selain Bahan Kimia) a. Mempunyai Tempat Penyimpanan b. Ada Prosedur/Cara Penstoran c. Pembuangan Bahan-Bahan Buangan			
6	Keselamatan Letrik			
<b>Asas/Bumilangka/Alat Kerja</b>				
1	Asas Lantai			
2	Bumbung			
3	Lantai Kerja, Pelantar, Tangga			



## BAHAGIAN C: ULASAN

### Ulasan Keseluruhan Pemeriksaan

Tandatangan: \_\_\_\_\_

Nama : \_\_\_\_\_

Tandatangan: \_\_\_\_\_

Nama : \_\_\_\_\_

Tandatangan: \_\_\_\_\_

Nama : \_\_\_\_\_

### Ulasan Ketua Bahagian

Tandatangan : \_\_\_\_\_

Nama : \_\_\_\_\_

Tarikh : \_\_\_\_\_

### Ulasan Pengarah

Tandatangan : \_\_\_\_\_

Tarikh : \_\_\_\_\_

[illegible]

## Lampiran 2

- i. Carta Organisasi Jabatan.
- ii. Pernyataan Bertulis Dasar Keselamatan Dan Kesihatan Pekerjaan.
- iii. Senarai Keanggotaan Jawatankuasa Keselamatan Dan Kesihatan Pekerjaan Serta Minit Mesyuarat.
- iv. Statistik Dan Perihal Kemalangan. (Isi Lampiran 1A Dan 1B)
- v. Senarai Program Latihan Keselamatan Dan Kesihatan Pekerjaan Yang Dijalankan Dan Nama Anggota Yang Terlibat. (Isi Lampiran 2)
- vi. Mengenalpasti Bahaya-Bahaya (Hazards) Di Tempat Kerja Dan Langkah-Langkah Pengawalan (Control Measures) Bagi Bahaya Tersebut. (Isi Lampiran 3)
- vii. Senarai Bahan-Bahan Kimia Yang Digunakan. (Isi Lampiran 4)



JABATAN KESELAMATAN DAN KESIHATAN PEKERJAAN JOHOR,  
TINGKAT 9, MENARA TJB  
JALAN DATO' SYED MOHD MUFTI,  
80534 JOHOR BAHRU, JOHOR DARUL TAKZIM.  
TEL : 07 - 2243076/2249039 FAX : 07-2242667

Ruj. Kami : JKKP.J.127/620/3 ( 61 )  
Tarikh : 25 April 2005

Pengarah  
Lembaga Hasil Dalam Negeri  
Tingkat 1 - 8, Bangunan Hasil  
Jalan Padi Emas 1  
Bandar Baru Uda  
81200 Johor Bahru

Tuan,

**PEMERIKSAAN TAHAP PERLAKSANAAN AKTA KESELAMATAN DAN KESIHATAN PEKERJAAN 1994  
DAN MUTU KESELAMATAN DAN KESIHATAN DI TEMPAT KERJA**

Dengan hormatnya perkara di atas adalah dirujuk.

2. Adalah dimaklumkan bahawa Akta Keselamatan dan Kesihatan Pekerja 1994 adalah satu peruntukan bagi memastikan keselamatan, kesihatan dan kebajikan orang-orang yang sedang bekerja dan melindungi orang lain terhadap risiko kepada keselamatan atau kesihatan berkaitan dengan orang-orang yang sedang bekerja. Akta ini juga terpakai bagi Perkhidmatan Awam dan Pihak Berkuasa Berkanun.

3. Sukacita dimaklumkan bahawa Pemeriksa dari Jabatan ini akan menjalankan pemeriksaan ke atas premis tuan seperti berikut:-

Tarikh : 12/05/2005  
Masa : 10.00 pagi

4. Pemeriksaan ini adalah bertujuan untuk menilai tahap pematuhan aspek keselamatan, kesihatan dan kebajikan di tempat kerja sebagaimana yang diperuntukkan di dalam Akta Keselamatan dan Kesihatan Pekerja 1994 serta peraturan-peraturan di bawahnya.

5. Pihak tuan dikehendaki menyediakan maklumat dan penerangan mengenai aspek pengurusan keselamatan dan kesihatan serta lain-lain perkara yang berkaitan dengannya. Sebarang penjelasan lanjut sila hubungi En. Kamaruddin bin Mohammed atau Pn Noraida binti Dauf. Kerjasama dari pihak tuan amat diharapkan.

Sekian, terima kasih.

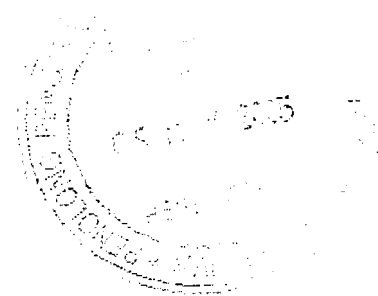
**"BERKHIDMAT UNTUK NEGARA"**  
**"PEKERJA CEMERLANG NEGARA TERBILANG"**

Saya yang menurut perintah,

(ZABIDI BIN DATO' MD ADIB)

Pengarah  
Jabatan Keselamatan dan Kesihatan Pekerjaan  
JOHOR

ND/



Perintah Keselamatan ditandatangani

21. 6. 2005.