

# **Bureau of Rehabilitation**

**Annual Report - 2024**





## **Message of the Commissioner General of Rehabilitation**

Our country, a nation with a proud and historic legacy, now faces the grave challenge of drug addiction. The primary responsibility entrusted with the Bureau of Rehabilitation is to address this crisis by working to build an ethical and healthy society through the rehabilitation of individuals addicted to dangerous drugs.

In a country facing a high risk of addiction to dangerous drugs, there was a critical need for a mechanism to rescue the vulnerable young population from such dependency and to overcome the significant challenge of securing their contribution to the development of country, as they are the lifeblood of the nation. Hence, the prime objective of our Bureau is to rehabilitate and empower them as productive individuals, enabling them to forge ahead towards the fulfilment of such endeavours.

Furthermore, a number of programmes and activities have been implemented, beyond our core role in the rehabilitation process. Accordingly, under the theme “Beyond Rehabilitation,” individuals who were once marginalized are transformed into integral members of society upon their successful reintegration. Our follow-up procedures and the program tracking their progress after rehabilitation demonstrate that our dedicated efforts are yielding positive results.

Presently, the Bureau handles only the activities pertaining to the rehabilitation of individuals addicted to dangerous drugs who are referred for rehabilitation under court orders. It is anticipated that rehabilitation programs will soon be established for drug-addicted women, as well as for those who seek rehabilitation voluntarily. I am pleased to state that the initial arrangements for this expansion have already been commenced.

I am proud to state here that in 2024, we achieved a significant milestone: our institution was awarded the ISO 9001:2015 Quality Certification. This accomplishment reflects the dedication of the Bureau of Rehabilitation in fulfilling its national responsibility with outstanding organizational capacity and the commitment to quality.

The main objective of this venture, which has required substantial resources and funding, is to create a drug-free society and to convert the drug dependents into well-disciplined and strong citizens who can one day enhance Sri Lanka’s reputation both locally and as a nation of integrity and respectability. I remain fully committed and will continue to give my unstinting support toward achieving that objective.

D D U K HETTIARACHCHI, RSP VSV USP ndu psc MA  
Major General (Retired)  
Commissioner General of Rehabilitation  
02.05.2025



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## 1. Introduction

An incorporated body known as “the Bureau of Rehabilitation” has been established under the provisions of the Act No. 2 of 2023, having regard to the need and the importance of regulating the rehabilitation of drug dependent persons and such other persons as may be identified in terms of any other law and it has become a serious problem and a national issue, in order to ensure their effective reintegration and reconciliation.

The main role of this Bureau is to provide treatment and rehabilitation to drug dependents who request treatment and rehabilitation in accordance with the Drug Dependent Persons (Treatment and Rehabilitation) Act, No. 54 of 2007 or are required to receive such treatment and rehabilitation in terms of the said law. Accordingly, three centers are currently operating under this Bureau: the Treatment and Rehabilitation Center - Kandakadu, the Tertiary and Vocational Literacy Training Centre - Senapura, and Saranga Centre - Vavuniya. Accordingly, these centers provide care and rehabilitation for individuals addicted to drugs under a six-month rehabilitation program

In addition to the fulfilment of the basic requirements of the rehabilitees, a variety of programs and activities have been implemented to support the physical, mental, and spiritual development of them. Furthermore, vocational training courses have been implemented with the objective of developing their skills so they can contribute productively to the economy of the country. Support to strengthen both the mental and physical resilience required to overcome drug use is also provided through the counselling services offered at these centres. In addition, necessary guidance is extended to family members through counselling interventions.

Numerous special programmes and activities have been introduced under the theme “Beyond Rehabilitation” alongside rehabilitation efforts aiming to help rehabilitated individuals reintegrate into society, not as outcasts, but as valued and exemplary members of the community.

Thirteen (13) Economic, Social, and Welfare Co-ordinating Offices for Rehabilitated Persons have been established covering all districts with the objective of providing essential guidance and welfare services to improve the quality of life and economic status of rehabilitees after a successful rehabilitation process as well as offering them post-care support. In addition, island-wide awareness programs are also organized to enhance education and public awareness on drug prevention.

As a result of efficient performance of the duties and responsibilities of the Bureau of Rehabilitation and Rehabilitation Centres falling under its purview adhering to well-planned and strategic standards, our Bureau achieved a significant milestone by being awarded the ISO 9001:2015 certification in the year 2024.

The primary objective of the Bureau of Rehabilitation is to contribute the abilities of rehabilitated individuals to the national workforce through a quality treatment and rehabilitation process, in order to fulfil the vision expressed in the motto of our Bureau ‘**Suwathi sithak pubudu dayak**’.

## 2. Vision, Mission, Aims and Objectives

### **Vision**

**“To create an Intelligent, Healthy and a Disciplined future generation”**

### **Mission**

**“To buildup future Sri Lankan society with Intelligent, Healthy, Strong and Disciplined Individuals”**

## Aims

- ❖ Assist the rehabilitees in abstaining from the use of dangerous drugs and guide them toward behaviourals change through psychological treatment methods.
- ❖ Support them to recover from drug addiction by changing their lifestyle and environment.
- ❖ Facilitate the social reintegration of rehabilitees as skilled individuals by providing vocational knowledge / training that enables them to access employment opportunities.
- ❖ Strengthen their family bonds, raise awareness of the importance of family and mutual values, and promote economic, social, and welfare activities necessary to maintain family stability

## Objectives

The objective of the Bureau is to rehabilitate drug dependant persons or any other person as may be identified by law as a person who requires rehabilitation and which may include treatment and adoption of various therapies in order to ensure

### **3. The powers and functions of the Bureau of Rehabilitation**

The powers, and functions of the Bureau of Rehabilitation in terms of the Bureau of Rehabilitation Act, No. 2 of 2023 are as follows:

- (a) Provide treatment and rehabilitation to drug dependent persons, who in terms of the Drug Dependent Persons (Treatment and rehabilitation) Act, No. 54 of 2007 request treatment and rehabilitation or are required by such law to be provided with treatment and rehabilitation;
- (b) Provide rehabilitation to any person who in terms of a relevant law, requests rehabilitation or is required by such law to be provided with rehabilitation;
- (c) Enhance the employability of persons undergoing treatments and rehabilitation, minimizing the risk of socio-economic marginalization;
- (d) Systematically engage the potential of individuals undergoing treatment and rehabilitation in order to utilize them productively for economic development.
- (e) Advice to the Minister regarding programmed for rehabilitation, treatment, and aftercare, taking into consideration the fundamental principles of human rights.
- (f) Review, monitor and provide any other assistance to individuals who have been reintegrated into society after undergoing treatment and rehabilitation.
- (g) Accept grants, gifts, or donations in the form of money or material goods. However, in relation to all foreign grants, gifts, or donations received by the Bureau, the prior written approval of the Department of External Resources of the Ministry of the Minister to whom the subject of Finance has been assigned shall be obtained.
- (h) Open and maintain any account in any bank deemed appropriate and such account shall be operated in accordance with prevailing applicable written laws;
- (i) Manage, control, administer and operate the fund of the Bureau;
- (j) Invest a portion of such funds belonging to the Bureau, which is not immediately required for the purposes of this Act;
- (k) Acquire, hold, take over or hand over on lease or hire, mortgage, pledge, sell or otherwise dispose of any movable or immovable property;
- (l) Enter into and implement any agreements or arrangements, either directly or indirectly through any officer or agent of the Bureau, as may be necessary for the exercise of the powers or performance of the Bureau;
- (m) Formulate rules relating to the administration of the affairs of the Bureau;
- (n) Establish and maintain Centers for Rehabilitation: Provided however, the centers established for the rehabilitation of drug dependent persons to be established and maintained under the direction of the National Dangerous Drugs Control Board;
- (o) Conduct training programs relating to rehabilitation; and
- (p) Handle all such acts as may be incidental or conducive for the implementation of the objectives of this Act, or for the exercise of the powers assigned to the Bureau under this Act.

## 4. Governing Council

The Governing Council has been appointed for the administration, management, and control of the affairs of the Bureau in accordance with Section 5 of the Bureau of Rehabilitation Act, No. 2 of 2023. The Governing Council was appointed to manage the powers and functions of the Bureau by the members designated under Section 6(a) and (b) of the Bureau of Rehabilitation Act. For the purpose of administering the Bureau's affairs, the Council exercises, performs, and discharges the powers, duties, and functions conferred upon, assigned to, or imposed on the Bureau. One of the five members appointed by the Minister will be designated as the Chairperson of the Council.

### 4.1 Composition of the Governing Council

The composition of the Governing Council of the Bureau, appointed under Section 6(a) of the Bureau of Rehabilitation Act No. 02 of 2023, is as follows:

- (i) a representative of the National Dangerous Drugs Control Board;
- (ii) the Secretary to the Ministry of the Minister assigned the subject of Defence or his representative not below the rank of an Additional Secretary of that Ministry;
- (iii) the Secretary to the Ministry of the Minister to whom the Bureau of Rehabilitation is assigned under Article 44 or 45 of the Constitution or his representative not below the rank of an Additional Secretary of that Ministry;
- (iv) the Secretary to the Ministry of the Minister assigned the subject of Health or his representative not below the rank of an Additional Secretary of that Ministry;
- (v) the Secretary to the Ministry of the Minister assigned the subject of Education or his representative not below the rank of an Additional Secretary of that Ministry; and the Inspector General of Police or his representative not below the rank of a Deputy Inspector General of Police; and

\* A Treasury representative attends as an observer.

The composition of the Governing Body of the Bureau, appointed by the Minister under Section 6 (b) of the Bureau of Rehabilitation Act No. 02 of 2023 is as follows:

- i. two persons who shall possess academic and professional qualifications and have experience in the fields of rehabilitation,
- ii. two persons who shall possess academic and professional qualifications and have experience in the field of social integration; and
- iii. a person who shall possess academic and professional qualifications and has experience in the field of law and order.

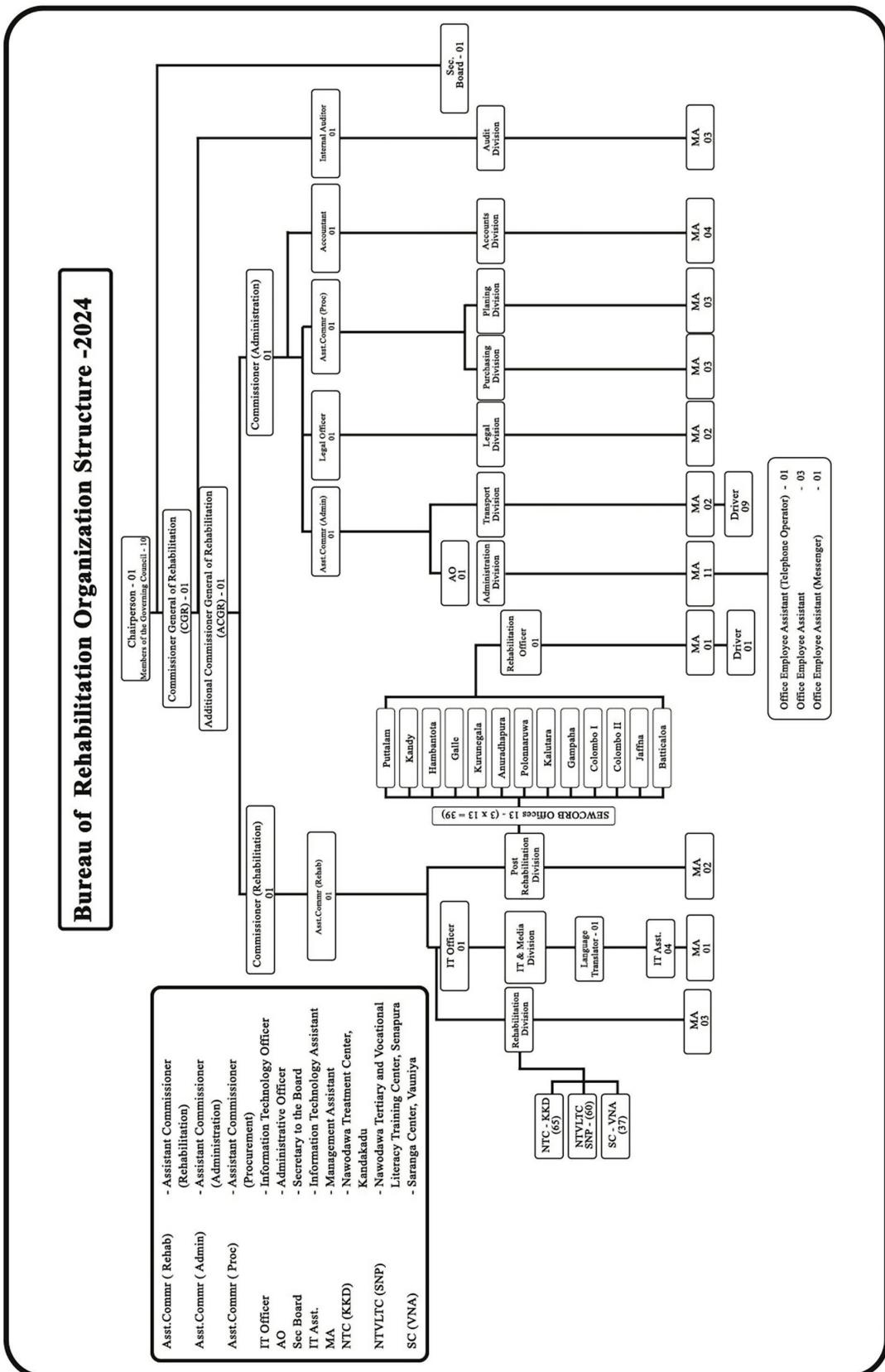
**Members of the Governing Council of the Bureau of Rehabilitation – 2024**

<b>Nature of the Appointment</b>	<b>Name</b>	<b>Current position / position held before retirement /Address</b>
Chairperson of the Governing Council	President's Counsel (PC) Mr.U.R. De Silva	Chairperson Governing Council Bureau of Rehabilitation
Appointed Member	Emiretus Professor (Mr.) R.K. Ariyaratna	Former Vice Chancellor (Retired) University of the Visual and Performing Arts
Appointed Member	Mr. B.G. Nisal Perera	Psychologist Good Shepherd's Convent Nayaka Kanda, Wattala
Appointed Member	Mr. Saman Devapriya Udawatta	Additional Secretary (Retired), Administration Ministry of Social Empowerment, Welfare and Kandyan Heritage
Appointed Member	Mr. Indhika Abhiyuru Premathilaka Wijewardena	Attorney-at-Law No. 20/09/01, Bandarawaththa, Thalawathugoda North, Battaramulla
Ex-officio member	Mr. E.A.J. Edirisinghe	Additional Secretary (Defence Services) Ministry of Defence, Defence Headquarters Complex, Sri Jayawardenapura, Kotte.
Ex-officio member	Mrs. C. Sureshwaran	Director General (Planning), Ministry of Justice, Prison Affairs and Constitutional Reforms No. 19, Sri Sangharaja Mawatha, Colombo 10
Ex-officio member	Dr. (Mrs.) T.L.C. Somatunga	Addl. Secretary (Public Health Services) Ministry of Health, Suwasiripaya, No. 385, Rev. Baddegama Wimalawansa Thero Mawatha. Colombo 10
Ex-officio member	Mrs. Devika Liyanage	Additional Secretary (Procurement and Construction) Ministry of Education “Isurupaya”, Battaramulla.
Ex-officio member	Mr. Shakya Nanayakkara	Chairman, National Dangerous Drugs Control Board No. 388, Kotte Road, Rajagiriya.

<b>Nature of the Appointment</b>	<b>Name</b>	<b>Current position / position held before retirement /Address</b>
Ex-officio member	Mr. K.V.D.A.J. Karavita	Senior Deputy Inspector General, (Community Police, Tourism and Investment) Sri Lanka Police, Police Head Quarters, Colombo 02.
Observer	Mrs. K.S. Dayarathne	Director, Department of Treasury Operations, Ministry of Finance, Economic Stabilization & National Policies, Colombo 01.

**\* The meetings and related decision-making have been temporarily suspended by the \*letter No. MOJ/E08/COMMON FILE, dated 27.09.2024 sent to this Bureau by the Judicial Division of the Ministry of Justice, Public Administration, Home Affairs, Provincial Councils, Local Government and Labour.**

## 5. Organizational Structure



## 5.1 Approved cadre and vacancies

The Department of Management Services has granted approval for 262 posts due to service exigencies upon the enactment of the Bureau of Rehabilitation Act No. 2 of 2023. However, due to the inadequacy of the existing number of posts, 267 posts have been approved again by the Department of Management Services upon a request for additional posts.

## 5.2 Cadre Management

S/N	Salary Code	Designation	No. of posts approved	Existing Cadre	No. of posts vacant	The number of officers attached to the vacant posts from the Tri-Forces on acting basis
<b>Senior Level</b>						
1	HM-2-1	Commissioner General of Rehabilitation♦	1	1	0	
2	HM-1-3	Additional Commissioner General of Rehabilitation	1		1	1 (Acting)
3	HM-1-2	Commissioner (Rehabilitation)	1		1	1 (Acting)
4	HM-1-2	Commissioner (Administration)	1		1	1 (Acting)
5	MM-1-1	Assistant Commissioner (Administration)	1		1	1 (Acting)
6		Assistant Commissioner (Procurement)	1		1	1 (Acting)
7		Assistant Commissioner (Rehabilitation)	1		1	1 (Acting)
8		Superintendent of Rehabilitation	3		3	3 (Acting)
9		Legal Officer	1		1	1 (Acting)
10		Accountant	1	1	0	
11		Internal Auditor	1	1	0	
<b>Tertiary Level</b>						
12	JM-1-1	Assistant Superintendent of Rehabilitation	6		6	6 (Acting)
13		Secretary to the Board	1		1	1 (Acting)
14		Administrative Officer	1	1	0	
15		Supplying Officer	2		2	2 (Acting)
15.1		Rehabilitation Officer	1		1	
16	MA-5-2	Rehabilitation Officer	13		13	13 (Acting)

S/N	Salary Code	Designation	No. of posts approved	Existing Cadre	No. of posts vacant	The number of officers attached to the vacant posts from the Tri-Forces on acting basis
17	MA-4	Translator	1	1	0	
18		Counseling Officer (Rehabilitation)	22	4	18	
<b><u>Secondary Level</u></b>						
19	MA-2-2	Counseling Assistant -Rehabilitation	38		38	38 (Acting)
20		Physical Training Instructor	10		10	10 (Acting)
21		Health Assistant	6		6	6 (Acting)
22	MA-2-1	Information Technology Assistant	4	3	1	1 (Acting)
23	MA-1-1	Management Assistant	67	17	50	50 (Acting)
24		Management Assistant★	7	7	0	
<b><u>Primary Level</u></b>						
25	PL - 3	Driver	36	4	32	21 (Acting)
26		Plumber / water pump operator	3		3	1 (Acting)
27		Electrician / Generator Operator	3		3	3 (Acting)
28	PL - 2	Cook	6	2	4	
29		Cook★	4	3	1	
30		Barber	1		1	
31		Laundryman	1	1	0	
32	PL - 1	Steward	1	1	0	
33		Office Employee Assistant	7	5	2	
34		Office Employee Assistant★	1	1	0	
35		Labourer	7	7	0	
36		Sanitary Labourer	4	4	0	
37		Sanitary Labourer★	1	1	0	
<b>Total</b>			<b>267</b>	<b>65</b>	<b>202</b>	

♦ Appointment of Commissioner General of Rehabilitation in terms of the Rehabilitation Bureau Act No. 02 of 2023.

★ Has been absorbed to the staff of the the Rehabilitation Bureau as personal to the holder.

## Actual Cadre

Actual Cadre			No. of Ex-servicemen (Contract)
Permanent cadre	No. of Employees on contract basis (Civil)	In terms of Act no. 2 of 2023 (Contract)	
41	★★18	♦1	★★★5

★★ Action is being taken to make the officer permanent as personl to the holder.

★★★ Has been approved in terms of Public Administration Circular No. : 03/2018

The cadre approved by the Department of Management Services is 267, whereas the actual cadre available in the Bureau of Rehabilitation is 65. As a result, 202 positions remain vacant. To address this shortfall, officers from the Tri-Forces have been attached to the Bureau on an acting basis to carry out the duties associated with the vacant posts. Of these posts, the majority of senior and tertiary-level positions are held by Army officers, while most secondary and primary-level positions are held by other ranks of the Army on an acting basis.

Since the approved senior and tertiary level posts of the Bureau are held by members of the Tri-Forces on acting basis, the performance of the institution is maintained at a productive level.

However, the shortage of primary-level posts namely; cook, kitchen assistants, barber, and labourer, who are engaging in duties directly related to the rehabilitation process has adversely affected the efficient and effective functioning of rehabilitation services of drug-dependent individuals.

## 6. Review on the Performance

### 6.1 Rehabilitation Division

The Rehabilitation Division plays a significant role in the implementation of treatment and rehabilitation services carried out by the Bureau of Rehabilitation. In this process, the overall process of rehabilitation which is primarily based on the treatment and rehabilitation services provided through rehabilitation centres established for the drug dependents under the Bureau of Rehabilitation is implemented under the supervision and guidance of the Division. Accordingly, the objective of this specialized rehabilitation process is free and reintegrates the drug dependents into society as mentally and physically strong individuals and to strengthen their family bonds and change them into productive members of society.

In this process, the treatment programme is enriched through qualitative changes such as leadership and personality development, enhancement of mental well-being, spiritual growth, and the establishment of positive relationships with family members. Furthermore, the provision of vocational training to rehabilitees, with the aim of integrating and connecting them into the national workforce, is another particularly significant aspect of the rehabilitation process.

Also, this division monitors the drug prevention programmes supervised by the Post-Rehabilitation Support Branch, which is functioning under the Rehabilitation Division, follow up action on rehabilitees during the residential period, and all follow-up activities after reintegrating them into society.

#### 6.1.1 Role

Provide treatments and rehabilitation to individuals addicted to drugs, either upon their request or as required in terms of the provisions of the Drug Dependent Persons (Treatment and Rehabilitation) Act, No. 54 of 2007.

- Provide rehabilitation to any individual who has requested such rehabilitation, or to any person identified under the said law as requiring rehabilitation, in compliance with the relevant legal provisions.
- Enhance the employability of individuals undergoing treatment and rehabilitation; thereby minimize the risk of social and economic marginalization.
- Systematically engagement of skills of the individuals undergoing treatment and rehabilitation for economically productive purposes.
- Establish and maintain Rehabilitation centers
- Conduct training programmes relating to rehabilitation

#### 6.1.2 Admission for Treatment and Rehabilitation

Individuals addicted to drugs who are taken into custody by the Sri Lanka Police are referred for rehabilitation through the Courts in accordance with the provisions of the **Drug Dependent Persons (Treatment and Rehabilitation) Act No. 54 of 2007** and the **Bureau of Rehabilitation Act No. 02 of 2023**.

In this context, any individual who is referred to rehabilitation centres upon an order issued by the court or based on a request made to the court through an attorney-at-law may be admitted to rehabilitation centres for treatments and rehabilitation. All those who are admitted to the rehabilitation centres, except those who are diagnosed with mental disorders, communicable diseases, or conditions deemed unsuitable for the rehabilitation process, are subjected to a rehabilitation period of six months.

#### **6.1.2.1 Special Features of the Treatment and Rehabilitation Process Provided for Individuals Addicted to Drugs**

- A treatment programme containing a prescribed curriculum and treatment plan developed targeting the rehabilitees who are referred for rehabilitation for a period of six months is submitted to the National Dangerous Drugs Control Board and is carried out under its supervision.
- Obtain the service of the representatives of the National Dangerous Drugs Control Board to every rehabilitation centre established under this Bureau.
- Assign counsellors and assistant counsellors working in the rehabilitation centers to counselling duties upon successful completion of a training programme conducted by the National Dangerous Drugs Control Board.
- Implement a range of psychological, health, and spiritual development programmes as part of the treatment and rehabilitation process in these centres and develop personality through various therapeutic approaches.
- Facilitate the reintegration of individuals into society as productive citizens through the implementation of various awareness programmes under the theme “Beyond Rehabilitation.”
- Conduct 13 vocational training courses as to meet the requirement of the current job market under the supervision of the Vocational Training Authority by qualified vocational instructors.
- Provide the basic necessities and welfare needs required for a period of six months to rehabilitees admitted to residential rehabilitation centres.
- Provide meals to residential rehabilitees, prepared according to the approved military meal plan based on medical recommendations, through supply services provided by the Army.

#### **6.1.2.2 Rehabilitation Centers**

Three (03) centers have been established under the Bureau of Rehabilitation to rehabilitate dangerous drug dependant persons, and the centers are as follows:

- 6.1.2.2.1. Saranga Centre - Vavuniya
- 6.1.2.2.2. Nawodawa Rehabilitation Center - Kandakadu
- 6.1.2.2.3. Nawodawa Tertiary and Vocational Literacy Training Centre -Senapura



Saranga Centre - Vavuniya



Nawodawa Rehabilitation Center - Kandakadu



Nawodawa Tertiary and Vocational Literacy Training Centre - Senapura

#### **6.1.2.2.1 Saranga Centre - Vavuniya**

This rehabilitation centre is located at Puntottam, Vavuniya in the Northern Province and is having facilities to provide services for 120 individuals addicted to drugs. Currently, only male individuals aged between 18 and 25 years are admitted for rehabilitation while the necessary infrastructure to accommodate female drug dependents has already been completed by now and is ready for future use. Furthermore, a total of 138 rehabilitees were admitted to the centre for rehabilitation during the year 2024.

#### **6.1.2.2.2 Nawodawa Rehabilitation Center - Kandakadu**

This rehabilitation centre is located at Kandakadu, Polonnaruwa, in the North Central Province, and has the capacity to facilitate 500 individuals at a time. The drug dependents falling within the 26 to 60 age group are admitted to this center for rehabilitation. During the year 2024, a total of 484 rehabilitees were admitted for rehabilitation to this centre.

#### **6.1.2.2.3 Nawodawa Tertiary and Vocational Education Centre - Senapura**

This center is located in Senapura, in the Polonnaruwa District of the North Central Province, and has the capacity to serve up to 500 individuals at a time. In January 2024, 20 rehabilitees were admitted. Since rehabilitees who complete the three-month rehabilitation program at the Kandakadu and Vavuniya centers are transferred here for vocational training programs, the admission of new rehabilitees was completed by February.

**6.1.2.3 The statistical data of the rehabilitees referred to this Bureau under court orders during the years 2023 and 2024 for rehabilitation are as follows.**

Month	No. of persons sent for rehabilitation	
	Year	
	2023	2024
January	84	110
February	85	23
March	90	67
April	105	55
May	84	48
June	118	64
July	149	44
August	260	29
September	212	35
October	259	45
November	165	65
December	214	57
<b>Total</b>	<b>1825</b>	<b>642</b>

(Table 6.1.2.3)

\* The decline in the number of individuals referred from prisons for rehabilitation has contributed to the reduced number of rehabilitees in 2024.

#### **6.1.2.4 Treatment Programmes**

Rehabilitation programmes are conducted in each center according to specific plans for the rehabilitees who are admitted for residential rehabilitation. These programmes include individual and group counselling sessions and various therapeutic and motivational programmes implemented under psychological and physical development programmes, with the involvement of counsellors and assistant counsellors. In addition, religious, meditation, and yoga programmes have been implemented with the objective of spiritual development of the individuals undergoing rehabilitation while, educational, sports, aesthetic, and medical programmes are organized to support the physical and mental well-being of the rehabilitees.

In addition, with the aim of reintegrating rehabilitees as essential members of society, they are referred to special awareness programs under the theme 'Beyond Rehabilitation.' These programs are conducted under the guidance of trained resource persons. Furthermore, in each centre, a Parents' Meeting programme is conducted to foster interpersonal relationships and harmony among rehabilitees' family members and close relatives, during which family counseling sessions are also held.

The rehabilitees selected from those who are admitted for a six-month rehabilitation period are directed to vocational training courses, and those who successfully complete the courses are awarded a recognized vocational training certificate.

**6.1.2.5 The statistical data of various programmes and activities conducted within each rehabilitation centre during the year 2024 are as follows.**

S/N	Programmes conducted for rehabilitees	The centre where the programme was conducted			Total number of programs conducted
		Nawodawa Rehabilitation Center - Kandakadu	Nawodawa Tertiary and Vocational Education Centre – Senapura	Saranga Centre - Vavuniya	
1	Mental and physical health development programmes	162	144	75	381
	Counselling Programmes (Group counselling, various therapies, and motivational programmes)				
	Yoga Programmes		2	4	6
	Spiritual Programmes		6	4	4
2	Educational Programmes	-	4	14	18
	Tri lingual Training Programmes				
	Special Day Commemorative Programmes and “Beyond Rehabilitation” Programmes (Special programmes aimed at enhancing the knowledge, attitudes, and skills of rehabilitees)		5	30	37
3	Educational Tours	1	1	1	3
4	National Festivals and Religious Programme	18	20	25	63
5	Sports Programmes	-	2	-	2
6	Aesthetic Programmes (Drama and Performing Arts, Music, and Art)	2	11	6	19
7	Self-Employment Training Programmes	-	3	-	3
8	Leadership and Personality Development Programmes	1	2	3	6
9	Medical Programmes	80	72	28	180

(Table 6.1.2.5)



**Mental and physical development programs conducted for rehabilitees**



**Educational programmes conducted for rehabilitees**



**“Beyond rehabilitation” programs aimed at supporting individuals in becoming essential and exemplary members of society after reintegration**



**Educational excursions conduct rehabilitees**



**National celebrations and religious programmes conducted for rehabilitees**



**Sports programs conducted for rehabilitees**



**Aesthetic programmes conducted for rehabilitees**



Training programs on self employment conducted for rehabilitees



Leadership and personality development programmes conducted for rehabilitees



Medical programmes conducted for rehabilitees

**6.1.2.6** The statistical data of the activities conducted during the year 2024 under the awareness programmes implemented under the theme “Beyond Rehabilitation”, are as follows.

S/No	Programme	Number of Programmes conducted	Number of persons participated
1	Fire safety awareness programmes	9	564
2	Awareness programmes related to life-saving techniques	9	220
3	Awareness programme on basic disaster management skills for rehabilitees	6	390
4	Awareness programme on First Aid for rehabilitees.	4	264
5	Awareness on how civilians should respond when informed of a bomb threat.	2	129
6	Awareness on obtaining locally nutritious food and beverages for rehabilitees.	3	102
7	Awareness programme on the negative consequences of mobile phone use and responsible behavior on social media and the internet.	8	375
8	Make aware of the importance of protecting forests	8	487
9	Make aware of the importance of protecting the environment	6	381
10	Make aware of the importance of conserving water resources.	7	560
11	Make aware of the importance of using electricity sparingly.	6	230
12	Make aware of the historical places in Sri Lanka and their importance.	8	342
13	Make aware of raising a good future generation.	4	260
14	Awareness programme on how to lead a good family life.	5	240
15	Raise awareness about the important points that a person should know regarding the Constitution of the Democratic Socialist Republic of Sri Lanka as a citizen of the country.	9	420
16	Make aware of the importance of coastal conservation and conservation of marine resources	5	220
17	Make aware of about the harm caused to human life and environment due to the use of plastic and polythene.	7	230

S/No	Programme	Number of Programmes conducted	Number of persons participated
18	Awarness programme on the production of organic fertilizer	7	240
19	Conducting awareness programmes on home gardening	7	230
20	The best Body Builder of the Center	2	To all the rehabilitees
21	The fittest Rehabilitee of the Center	2	
22	The Singing Star of the Center	2	
23	The Dancing Star of the Center	2	
24	The best Compere of the Center	2	
25	Organizing awareness programmes on the importance of peaceful, harmonious, and coexistent living among the various ethnic groups in Sri Lanka.	4	220
26	Awareness programmes on obtaining legal assistance for rehabilitees	7	260
27	Awareness programmes on home care for rehabilitees	2	210
28	Awareness programmes on human rights and human trafficking.	2	100
29	Providing treatments to rehabilitees once a week under the supervision of an Ayurvedic doctor.	13	367
30	Raising awareness among rehabilitees on non-communicable diseases and how to lead a healthy life style to prevent such diseases.	5	514
31	Conducting awareness programmes on the prevention of kidney diseases and educating rehabilitees on the prevention of diabetes.	2	150
32	Organizing medical clinics and awareness programmes related to ear, nose, and throat (ENT) health.	3	170
33	Conducting awareness programmes on dengue prevention.	4	310
34	Conducting awareness programmes on skin diseases for rehabilitees.	2	270
35	Conducting awareness programmes on mental health issues for rehabilitees	19	260

(Table 6.1.2.6 )



**Awareness program on Fire Safety Measures**



**Awareness related to disaster management**



**Awareness programs on life-saving techniques**



**Awareness programs on First Aids**



**Training program on home gardening**



**The value of promoting peace, harmony and unity among different ethnic communities**



**Awareness programs on the production of organic fertilizer**



**Competition to choose the strongest individual**



**Awareness programs on saving Electricity**



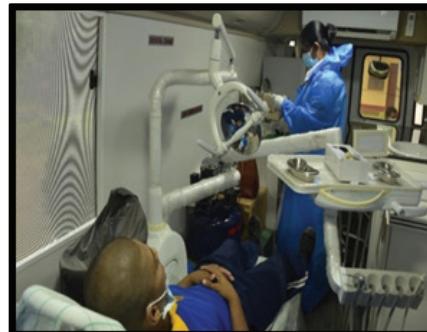
**Awareness programs on the negative effects of mobile phone usage**



**Awareness on how to lead a good family life**



**Awareness on raising a good younger generation**



**Dental Clinic**



**Dermatology Clinic**

#### **6.1.2.7 Vocational Training Courses Conducted for Rehabilitees**

13 vocational training courses have been conducted at the Navodaya Tertiary and Vocational Literacy Training Centre with the objective of providing knowledge required to the rehabilitees to secure their livelihoods after reintegrating into society.

These courses are conducted by vocational training instructors attached to this Bureau as resource person from the Vocational Training Authority, on the payment basis. In addition, external institutions such as the National Gem and Jewellery Authority, the Construction and Machinery Training Centre – Galkulama, and Kelani Cables Institution also conduct training courses.

In the year 2024, This Bureau was able to commence two new training courses, namely: the Forklift Operator Course and the Domestic Electrical Wiring Course. Furthermore, arrangements have been made to award certificates to rehabilitees who successfully complete these courses.

The statistical data relating to the vocational training courses conducted at the Nawodawa Tertiary and Vocational Literacy Training Centre for rehabilitees during the year 2024 are as follows:

S/N	Course	Duration	Institution which conducts the training	Number of courses conducted	Number of participants	
1	Gem cutting & Polishing Course	04 months	National Gem and Jewellery Authority Vocational Training Instructors - At the centres	3	35	
2	Computer Course	02 months		5	46	
3	Computer ( Hardware) Course			5	37	
4	Hair Dressing & Cutting Course			5	62	
5	Plumbing Course			5	64	
6	Steward Course			5	48	
7	Masonry Course			5	56	
8	Carpentry (Buildings) Course			5	54	
9	Bakery Products Course			3	36	
10	Aluminum Fabrication Course			5	51	
11	Forklift Operator Training Course	01 month	Construction, & Machinery Development Authority, Galkulam	3	66	
12	Backhoe loader operator Training Course	01 month		3	59	
13	Domestic Electric Circuit Setting Course	03 months	Kelani Cable Institution	1	35	
<b>Total</b>				53	649	

(Table 6.1.2.7)



**Gem cutting & Polishing Course**



**Computer Course**



**Hair Dressing & Cutting Course**



**Plumbing Course**



**Steward Course**



**Masonry Course**



**Carpentry (Buildings) Course**



**Bakery Products Course**



**Aluminium Fabrication Course**



**Forklift Operator Training Course**



**Backhoe loader operators Course**



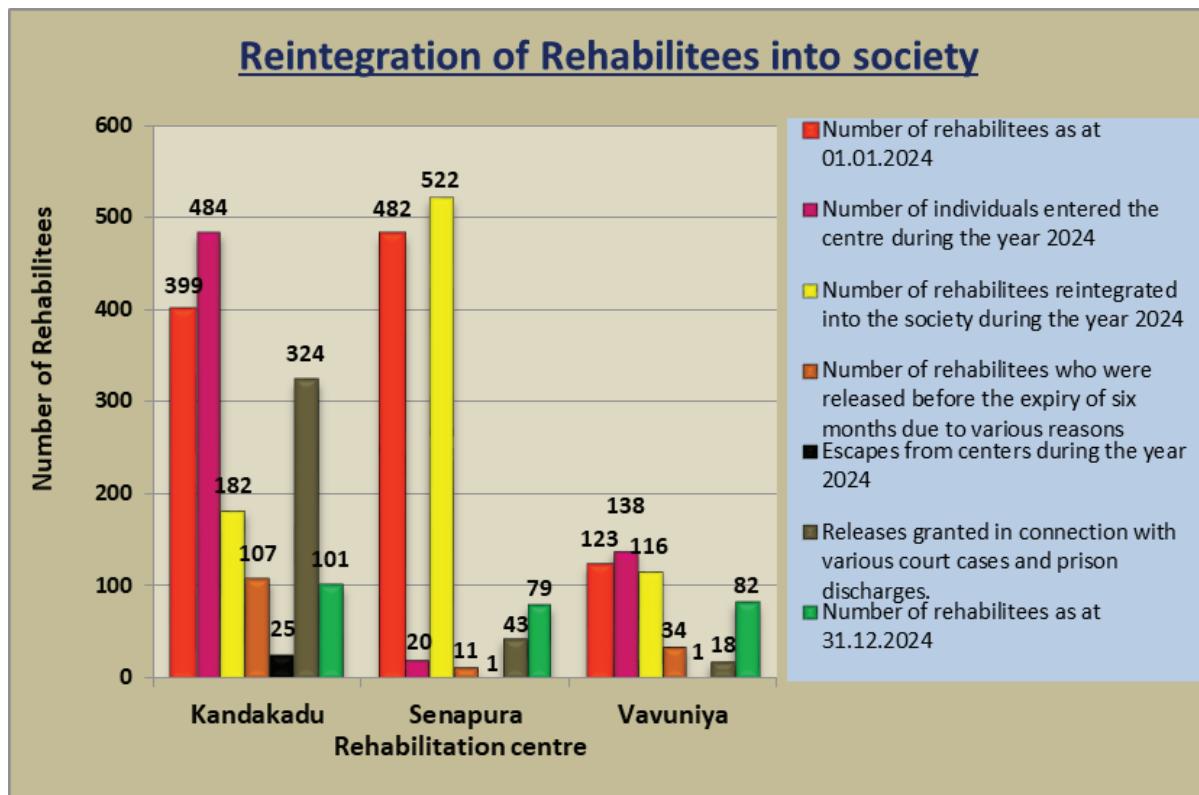
**Domestic Electric Circuit Setting Course**

#### **6.1.2.8 Reintegration of the rehabilitees into society**

Rehabilitees who are referred for rehabilitation through court orders are socially reintegrated after undergoing the rehabilitation process, based on an assessment conducted by a post-rehabilitation review board. Furthermore, in cases where there is a court order to hand over the rehabilitees back to the court upon completion of the rehabilitation period, such individuals are handed over to the prison for further referral to the respective court.

<b>Description</b>	<b>Nawodawa Rehabilitation Center-Kandakadu</b>	<b>Nawodawa Tertiary and Vocational Education Centre - Senapura</b>	<b>Saranga Centre - Vavuniya</b>	<b>Total</b>
Number of rehabilitees as at 01.01.2024	399	482	123	<b>1004</b>
Number admitted to centres during the year 2024	484	20	138	<b>642</b>
Number of rehabilitees reintegrated into society during the year 2024	182	522	116	<b>820</b>
Number released from centres before completing six months due to various reasons	107	11	34	<b>152</b>
Escapes from centres during the year 2024	25	1	1	<b>27</b>
Various judicial cases and handing over to release from prisons	324	43	18	<b>385</b>
Number of rehabilitees as at 31.12.2024	101	79	82	<b>262</b>

**(Table 6.1.2.8)**



(Chart 6.1.2.8)

\* The rehabilitees who are entered into the process of rehabilitation during the last 05 months of the year 2023 are reintegrated into the society within the first 06 months of the year 2024.

#### 6.1.2.9 Conducting “Parents’ Meeting” Programmes for Rehabilitees

It is a common feature that the rehabilitees referred for rehabilitation frequently experience problems and disputes with family members and relatives in their everyday life as a result of their drug addiction. As family counselling plays a vital role in rebuilding such broken family relationships, rehabilitees are provided with the opportunity to meet their closest relatives twice a month, on the guidance of counsellors. During these meetings, the counsellors provide counselling services to the family members of the rehabilitees as well.

Accordingly, the “**Parents’ Meeting**” serves as a significant platform to rebuild and strengthen positive relationships between the rehabilitee and their family members.



### 6.1.2.10 Awarding ISO Certification to the Bureau of Rehabilitation

The Bureau was able to obtain the ISO 9001:2015 Quality Management System Certification in the year 2024., as a result of efficiently conducting administration, the rehabilitation process, and vocational training activities in compliance with proper standards by the Bureau of Rehabilitation and its rehabilitation centers falling under its purview.



By obtaining this certification, our Bureau has been recognized as a government institution operating in compliance with international standards. This achievement places the Bureau among the very limited number of government institutions in Sri Lanka that have received such certification and it is important to consistently maintain such standard. Accordingly, the certifications obtained are as follows:

Location	Certification	Accrediting Institution	Scope
Headquarters of the Bureau, Battaramulla	SLS ISO 9001:2015	Sri Lanka Accreditation Board (SLAB) – Sri Lanka	Rehabilitation of individuals, administration, finance, supplies, and procurement
	SLS ISO 9001:2015	Raad voor Accreditation (RVA) - Netherland	Provide vocational training
		Sri Lanka Accreditation Board (SLAB) – Sri Lanka	
Nawodawa Tertiary and Vocational Education Centre -Senapura	SLS ISO 9001:2015	Sri Lanka Accreditation Board (SLAB) – Sri Lanka	Rehabilitation of individuals, administration, finance, supplies, and procurement
Nawodawa Rehabilitation Center - Kandakadu	SLS ISO 9001:2015	Sri Lanka Accreditation Board (SLAB) – Sri Lanka	Rehabilitation of individuals, administration, finance, supplies, and procurement

<b>Location</b>	<b>Certification</b>	<b>Accrediting Institution</b>	<b>Scope</b>
Reintegration Centre, Vavuniya	SLS ISO 9001:2015	Sri Lanka Accreditation Board (SLAB) – Sri Lanka	Rehabilitation of individuals, administration, finance, supplies, and procurement

## **6.2 Post Rehabilitation Support Branch**

### **6.2.1 Role**

The main role of this branch is to collect background information regarding individuals addicted to drugs who are referred for rehabilitation upon court orders, to review and monitor those who have been reintegrated into society after treatment and rehabilitation and to take necessary steps to provide them with further assistance.

### **6.2.2 Objectives**

- Prevent rehabilitated individuals from addicting to the use of drugs again.
- Strengthen the family bonds by raising awareness of its importance.
- Assist reintegrated rehabilitees in finding suitable employment opportunities.
- Provide self-employment toolkits to reintegrated rehabilitees who are already engaged in or willing to engage in self-employment.
- Monitor their progress through regular timely follow-up evaluations on a regular basis.

In order to achieve the above-mentioned objectives, 13 Coordination Offices have been established island wide, covering all districts, to coordinate the economic, social, and welfare activities of rehabilitated individuals and these offices are managed by the Post-Rehabilitation Support Branch.

### **6.2.3 Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries**

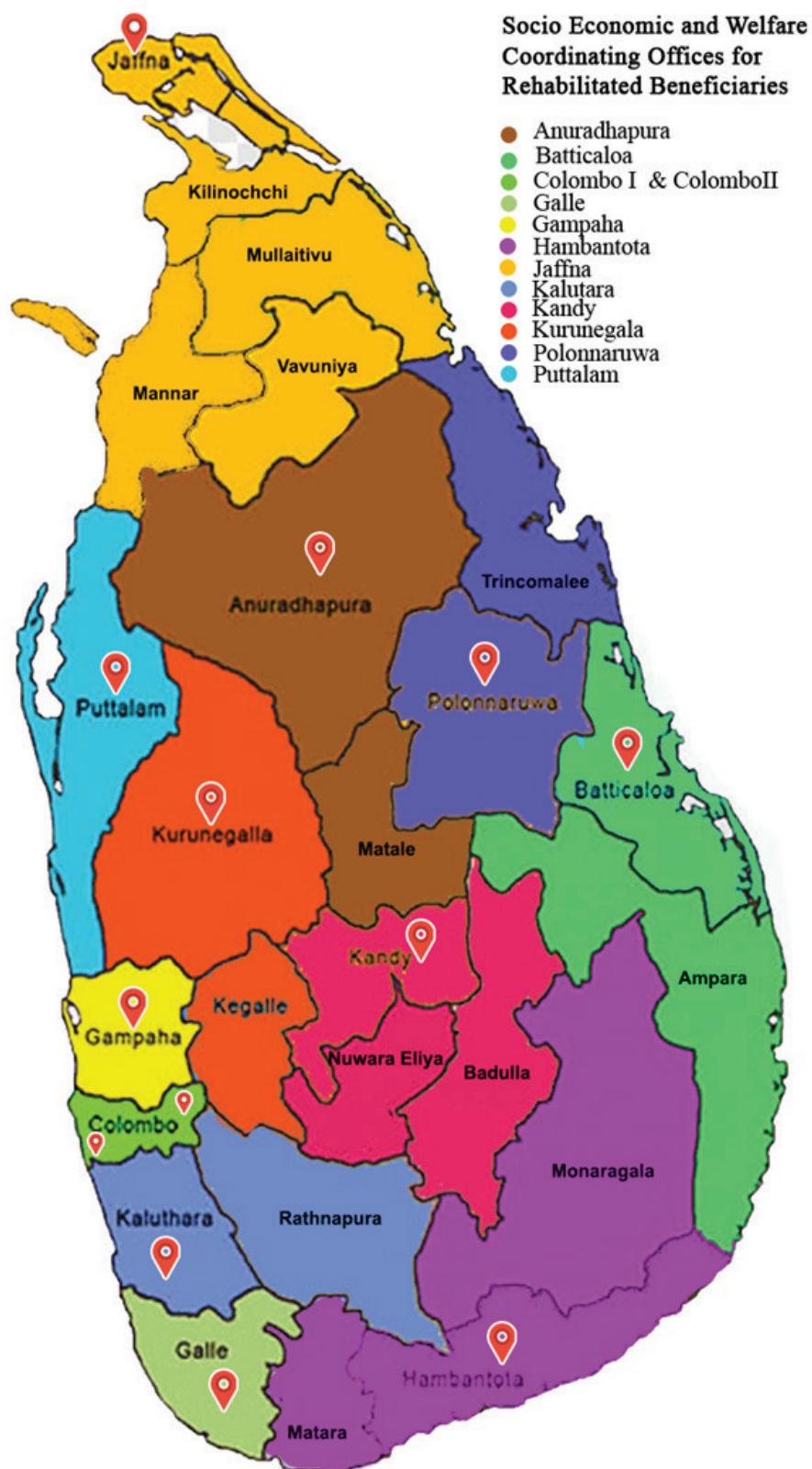
- Collect background information regarding the rehabilitees during the initial phase of the rehabilitation process.
- Take follow-up assessments on rehabilitees after their reintegrating into society.
- Organize awareness programs on drug prevention.
- Provide self-employment toolkits to reintegrated rehabilitees who are already engaged in or willing to engage in self-employment.
- Assist reintegrated rehabilitees in finding suitable employment opportunities when they do not have any appointment.
- Provide counselling services to reintegrated rehabilitees and their family members.

### 6.2.3.1 Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries – 13 Offices

S/N	Office	Address	Contact No.
1	Anuradhapura	Socio, Economic and Welfare Coordinating Office for Rehabilitated Beneficiaries, District Secretariat Premises, Anuradhapura	025- 2227117
2	Batticaloa	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, (E), Old District Secretariat - Fort, Batticaloa	0113-134616
3	Colombo 1	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, Colombo 1, Colombo Municipal Council, New Kandy road, Colombo	011 - 2735038
4	Colombo 2	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, Colombo 2, No.35,04 <sup>th</sup> Stage, Badowita, Mount Lavenia	011- 2735053
5	Galle	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, Gall, Godagama, Thelwaththa, Hikkaduwa	091 - 2254605
6	Gampaha	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, District Secretariat Premises, Gampaha	033 - 2296847
7	Hambantota	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, Administrative Building Complex, 2nd Floor, Hambantota	047 - 2256061
8	Jaffna	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, District Secretariat, Jaffna	021-2217111 011 - 3070417
9	Kalutara	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, Ground Floor, District Secretariat Premises, Kalutara	034 - 2227830
10	Kandy	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, No.342/4, Banwellagolla, Gohagoda	081 - 2500250
11	Kurunegala	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, Sawandana, Wadakada	037 - 2244982
12	Polonnaruwa	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, No.1, District Secretary's Quarters, New Town, Polonnaruwa	027 - 2226016
13	Puttalam	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, No.3Z/2, Government Quarters, Colombo Road, Puttalam	032 - 2267405

(Table 6.2.3)

### 6.2.3.3 Locations where 13 Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries are established



## **6.2.4 Procedure for collecting background information**

When the drug addicted individuals are admitted for treatment and rehabilitation upon court orders, background information regarding such persons is obtained from the Nawodawa Treatment Centre – Kandakadu and the Saranga Centre – Vavuniya and the information thus collected is then provided to office of the “Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries” by the Post-Rehabilitation Support Branch.

In this process, the rehabilitation officers and relevant staff of the respective district-based Rehabilitation Offices visit the homes of the rehabilitees to verify the accuracy of the information and gather any additional relevant information and the information collected thus are referred to the rehabilitation centres. The counselling process is commenced accordingly in a systematic manner based on such findings.

### **6.2.4.1 Importance of following a Procedure for collecting background information**

- It provides the ability to verify the accuracy of the information provided by rehabilitees referred for treatment and rehabilitation.
- It provides the ability to initiate the counselling process in a systematic and more effective manner based on the collected information.
- It provides the ability to strengthen the essential inter relationships between the rehabilitee and family members.
- It provides the possibility for the rehabilitee to create a suitable environment within the home prior to reintegrating the rehabilitee into society.
- It provides the opportunity to family members of the rehabilitee to receive counselling services.

## **6.2.5 Procedure for follow up action**

The rehabilitees are reintegrated into society upon completion of a six-month rehabilitation period and the first follow up assessment is made within 03 months of the reintegration. Second follow up is made within one year of reintegration. Accordingly, the rehabilitation officers and the staff responsible for the district in which the rehabilitee resides visit the rehabilitee’s home and conduct individual and family counselling sessions for the rehabilitee and their family members. Furthermore, an assessment is conducted on the rehabilitee’s tendency to remain free from drug use. A final follow-up is conducted after the rehabilitee has completed two years of reintegration into society. Upon recording their progress at that instance, the follow-up process is concluded.

### **6.2.5.1 Importance of following a Follo-up process**

- Provide proper guidance to rehabilitee by identifying the challenges they face during reintegration into society.
- Evaluate the effectiveness of the treatment and rehabilitation process.
- Identify the responses and influence they receive from their families and provide proper counselling services.
- Assist those without employment to find suitable jobs and explore the need to provide self-employment toolkits.

**6.2.5.2** Accordingly, the statistical data of rehabilitees who have been followed up by the Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries from the year 2013 to 31st December 2024 are as follows.

S/N	Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries	Total number of rehabilitees reintegrated into society from the year 2013 to 31.12.2024	Number of rehabilitees regarding whom follow up action was taken from 01.01.2023 to 31.12.2023	Number of rehabilitees regarding whom follow up action was taken from 01.01.2024 to 31.12.2024
1	Anuradhapura	278	292	54
2	Batticaloa	79	37	89
3	Colombo I	1442	146	183
4	Colombo II	1263	137	138
5	Galle	985	177	139
6	Gampaha	1805	273	299
7	Hambantota	274	207	140
8	Jaffna	269	86	81
9	Kalutara	448	68	49
10	Kandy	280	283	273
11	Kurunegala	695	107	124
12	Polonnaruwa	85	14	26
13	Puttalam	946	95	224
<b>Total</b>		<b>8849</b>	<b>1922</b>	<b>1819</b>

(Table 6.2.5.2)

As indicated in Table 6.2.5.2, the number of rehabilitees who have undergone follow-up activities in the year 2023 is 1,922, while in the year 2024, the number is 1,819. Furthermore, the reason for the number of follow-ups being higher than the number of individuals reintegrated into society is because some rehabilitees underwent follow-up activities for a second or third time.

**6.2.5.3** It is important to conduct a study on the significance of the rehabilitees becoming free from the use of drugs and productively engaging in employment within the society. Accordingly, based on the follow-up data carried out in the year 2024, the following details are presented.

Based on the data on follow up action collected during the first three months after reintegration into society							
S/N	Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries	Number of rehabilitees regarding whom follow up action was taken within 3 months	Using dangerous drugs again	Not using dangerous drugs	Deceased, left residence, imprisoned, or referred back to rehabilitation	Employed	Unemployed
1	Anuradhapura	9	2	6	1	5	4
2	Batticaloa	15	7	8	0	10	5
3	Colombo I	41	7	20	14	32	9
4	Colombo II	46	14	32	0	20	26
5	Galle	83	16	67	0	47	36
6	Gampaha	6	0	5	1	2	4
7	Hambantota	14	6	8	0	12	2
8	Jaffna	78	4	74	0	68	10
9	Kalutara	27	4	21	2	13	14
10	Kandy	27	1	24	2	15	12
11	Kurunegala	44	7	36	1	26	18
12	Polonnaruwa	7	1	6	0	2	5
13	Puttalam	59	5	54	0	27	32
<b>Total</b>		<b>456</b>	<b>74</b>	<b>361</b>	<b>21</b>	<b>279</b>	<b>177</b>

(Table 6.2.5.3)

As indicated in the table 6.2.5.3, the above given data are provided based on the information given by the rehabilitees and their family members after the process of follow up action conducted by the **Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries**. Accordingly, 74 persons use dangerous drugs within three months from reintegration while 361 rehabilitated beneficiaries have refrained from using dangerous drugs.

<b>Based on the data on follow up action collected during one year after reintegration into society</b>							
S/N	Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries	Number of rehabilitees regarding whom follow up action was taken within one year	Using dangerous drugs again	Not using dangerous drugs	Deceased, left residence, imprisoned, or referred back to rehabilitation	Employed	Unemployed
1	Anuradhapura	<b>14</b>	3	11	0	9	5
2	Batticaloa	<b>31</b>	10	21	0	22	9
3	Colombo I	<b>18</b>	3	4	11	10	8
4	Colombo II	<b>17</b>	4	13	0	14	3
5	Galle	<b>37</b>	31	6	0	17	20
6	Gampaha	<b>127</b>	18	85	24	88	39
7	Hambantota	<b>25</b>	9	16	0	16	9
8	Jaffna	<b>0</b>	0	0	0	0	0
9	Kalutara	<b>16</b>	3	12	1	7	9
10	Kandy	<b>31</b>	7	17	7	15	16
11	Kurunegala	<b>51</b>	10	1	40	30	21
12	Polonnaruwa	<b>14</b>	1	12	1	8	6
13	Puttalam	<b>146</b>	7	139	0	23	123
Total		<b>527</b>	<b>106</b>	<b>337</b>	<b>84</b>	<b>259</b>	<b>268</b>

(Table 6.2.5.3.1)

As indicated in the table 6.2.5.3.1, the above given data are provided based on the information given by the rehabilitees and their family members after the process of follow up action conducted by the **Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries**. Accordingly, 106 persons use dangerous drugs within one year from reintegration, while 337 rehabilitated beneficiaries have refrained from using dangerous drugs.

## 6.2.6 Awareness Programs on Drug Prevention

Organizing drug prevention awareness programs is important in order to enhance education and awareness on drug prevention in the society. These programs are conducted by the **Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries** and the resource persons from the Preventive Education and Training Division of the National Dangerous Drugs Control Board are engaging in these programs. The drug prevention programs organized by the Office are as follows:

- 6.2.6.1 Awareness Programme for the students
- 6.2.6.2 Awareness Programme to the Government Officers
- 6.2.6.3 Awareness Programme for the General Public
- 6.2.6.4 Awareness Programme for the Drug Addicts
- 6.2.6.5 Individual and Family Counseling Programmes

### 6.2.6.1 Awareness Programme for the students

The Bureau of Rehabilitation organizes drug prevention awareness programs targeting school children with the objective of building a safe and healthy future generation through developing the necessary knowledge, attitudes, skills, and values among school children in order to minimize the spread of drugs. These programs are implemented by the **Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries**, covering their respective areas of responsibility, during school hours upon the approval of school principals and provincial education offices and during the sessions, the children are treated with a light refreshment. These programs are facilitated with the support of District Drug Education Assistants of the National Dangerous Drugs Control Board and the doctors of the Mental Health Units of the hospitals in the relevant areas.

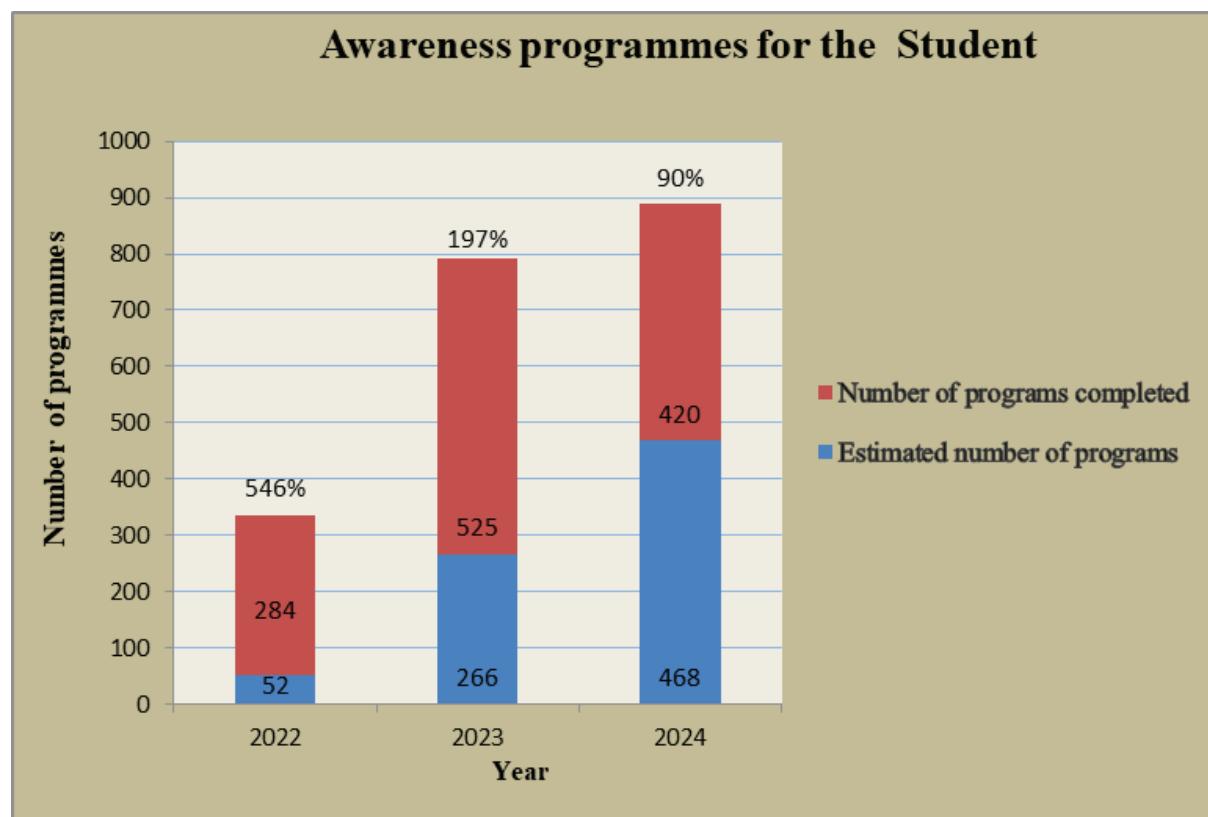
These programs are organized with the objective of identifying risk factors and protective factors related to drug use and thereby provide the opportunity to minimize risk factors and enhance protective factors. The objectives of organizing drug prevention programs for students have been further described below.

- Develop positive attitudes and skills
- Enhance the ability to directly reject negative behaviours / thoughts.
- Create awareness on applying appropriate foresight and reasoning according to the situation.
- Overcome children's misconceptions about the subject and encourage them to express their opinions critically.
- Highlight the consequences resulting from the use of drug.
- Encourage students to carry the message of drug prevention into their families.
- Raise awareness about the scientific physical and psychological effects of drug use on the human.
- Help students to understand the real nature of drugs without letting commercials to mislead them.

Awareness Programme for the students		2022	2023	2024
Estimated number of programs		52	266	468
Number of programs completed		284	525	420
Number of programs completed as a percentage of estimated programs		546%	197%	90%
Estimated number of students		10400	53200	46800
Number of students participated		68757	97097	68458
Number of students participated as a percentage of the estimated students		661%	183%	146%

(Table 6.2.6.1)

The Table 6.2.6.1 indicates that during the year 2024, the number of awareness programs conducted for students has reached 90% of the estimated number of programs, while the number of students who participated in these programs has increased by 146% compared to the estimated number of students.



(Chart 6.2.6.1)



#### 6.2.6.2 Awareness Programme to the Government Officers

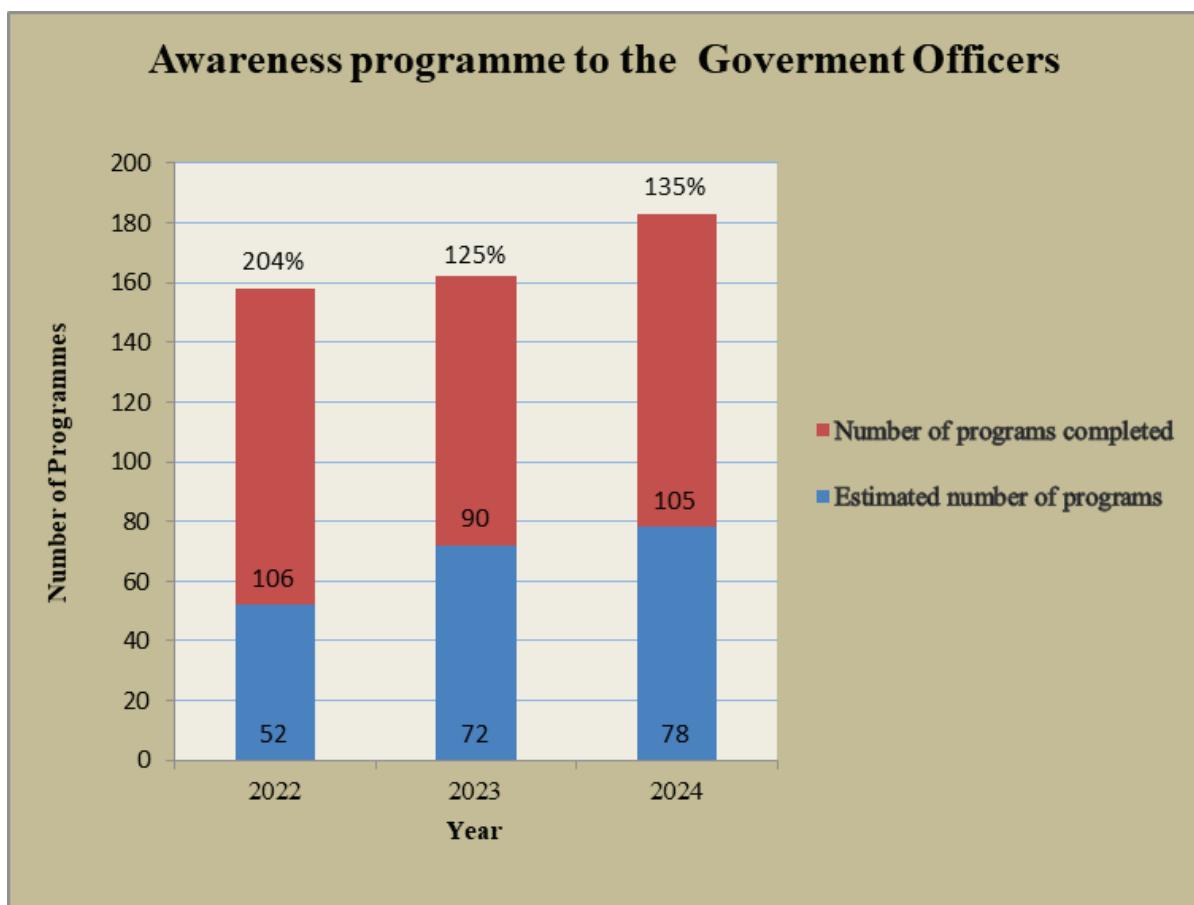
The awareness programs are launched targeting Government officers in order to obtain the support of all government officials for controlling the spread of drugs. For this purpose, awareness programs on drug prevention, treatment, and rehabilitation are conducted. In organizing these programs, a written request is obtained from the heads of respective government institutions, after which a date and time are scheduled. The necessary resources to launch these programs are provided by the National Dangerous Drugs Control Board. The further objectives of organizing drug prevention programs are listed below.

- Minimize the spread of drugs within society further.
- Raise public awareness regarding the rehabilitation process for individuals addicted to drugs.
- Make the public aware on counselling/ treatment methods available to help drug dependent people to get off the addiction.
- Build a drug -free society for the future generation
- Build awareness among the public about the harmful consequences of drug use.
- Educate on the physical, mental, social, and economic impacts resulting from drug use.
- Safeguard the efficiency of the public service.
- Since most of the public institutions maintain constant interaction with the General Public, conducting preliminary awareness programs is essential.
- Dissemination of information related to drug prevention through Government officers.
- Gain experience to organize drug prevention programs with the support of Grama Niladharies and field officers.

The Table 6.2.6.2 indicates that during the year 2024, the number of awareness programs conducted for Government officers has reached 135% of the estimated number of programs, while the number of public officers who participated in these programs has increased by 180% compared to the estimated number of public officers.

Awareness Programme to the Government Officers		2022	2023	2024
Estimated number of programs		52	72	78
Number of programs completed		106	90	105
Number of programs completed as a percentage of the estimated programs		204%	125%	135%
Estimated number of officers		5200	5400	5850
Number of officers participated		9411	9911	10515
Number of officers participated as a percentage of the estimated students		181%	184%	180%

(Table 6.2.6.2)



(Chart 6.2.6.2)



#### 6.2.6.3 Awareness Programme for the General Public

In this context, the term “Community” refers to all members of society excluding school children and those who are employed in the public sector. Accordingly, as the initial step, under the awareness programs for the General Public, Grama Niladharies and field officers attached to Divisional Secretariats are made aware of this matter. Then, they identify high-priority areas where prevention and counselling programs are needed, and then they support to organize such programs gathering community members. Through this process, individuals are given the opportunity to gain proper awareness and access to free themselves and their loved ones from drug use, which ultimately lead to successful fulfilment of the ultimate objective.

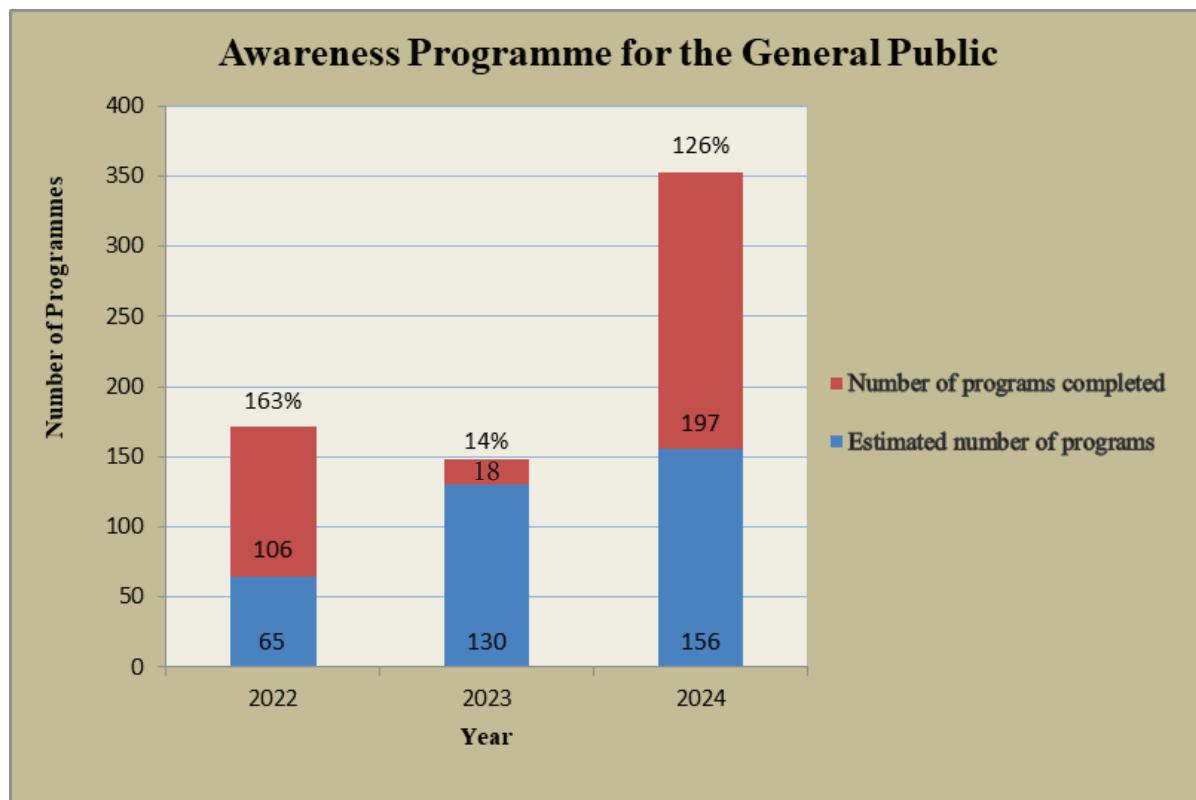
By organizing awareness programs for the General Public in this manner, the following additional objectives can also be achieved:

- Minimize the spread of drugs within society further.
- Raise public awareness regarding the rehabilitation process and treatment methods available to help the individuals addicted to drugs.
- Raise awareness on supporting individuals reintegrated into society after rehabilitation and facilitating their effective social reintegration.
- Minimize vulnerability to commercial advertising related to drugs.
- Raise awareness about the importance of the family and its well being.
- Make aware on the economic, social, and physical harm caused by drug addiction.
- Educate the correct methods that should be followed to overcome the use of drug from the very first instance.
- Direct the individuals of broken families to counselling and other appropriate specialized institutions.

The Table 6.2.6.3 indicates that during the year 2024, the number of Awareness Programme for the General Public conducted has reached 126 % of the estimated number of programs, while the number of public who participated in these programs has increased by 609% compared to the estimated number of community members.

Awareness Programme for the General Public		2022	2023	2024
Estimated number of programs		65	130	156
Number of programs completed		106	18	197
Number of programs completed as a percentage of estimated programs		163%	14%	126%
Estimated number		3250	3250	3900
Number participated		11405	35946	23734
Number of participants as a percentage of the estimated number		351%	1106%	609%

(Table 6.2.6.3)



(Chart 6.2.6.3 )



#### 6.2.6.4 Individual and Family Counseling Programmes

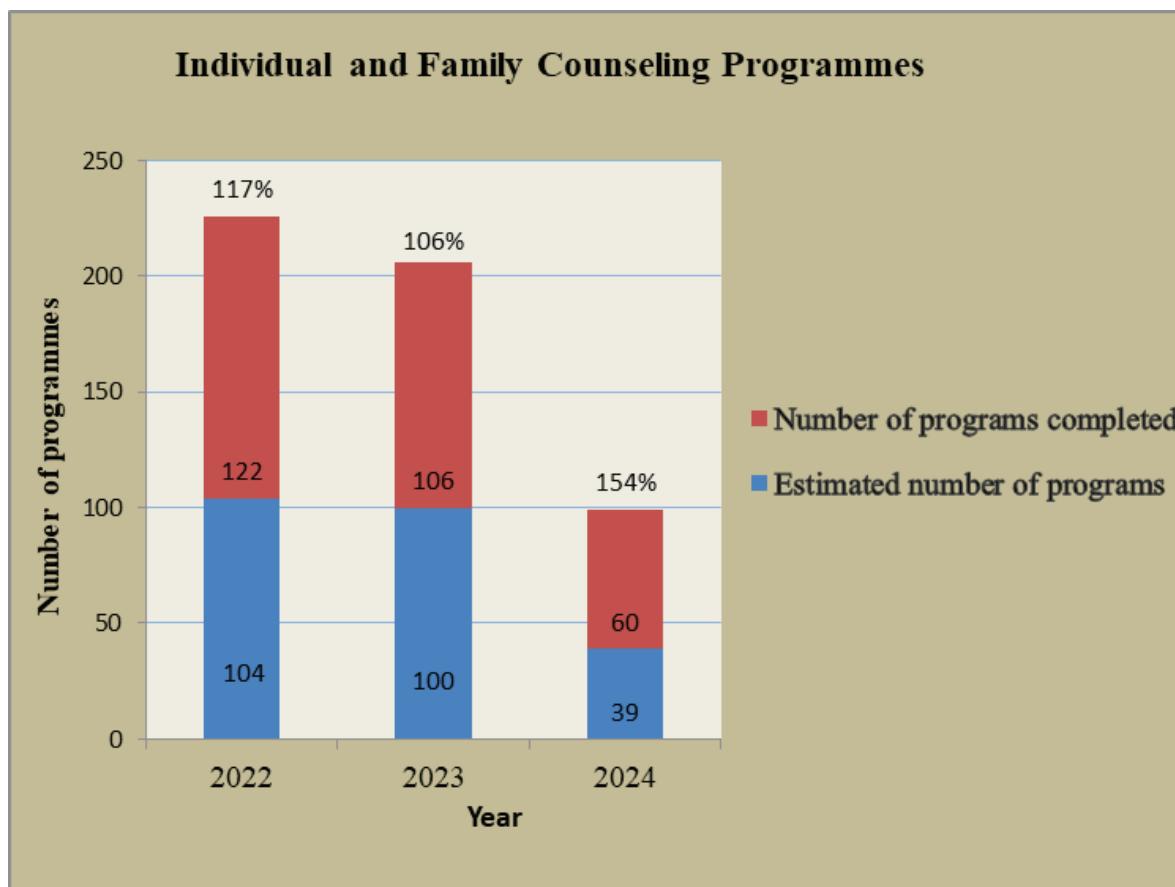
These programs are implemented with the objective of minimizing / preventing problematic situations that may arise either individually or within the family unit of the rehabilitees who have been reintegrated into the society after rehabilitation or those who are addicted to drugs. The counselling activities are conducted by counselling officers assigned to the **Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries**. In cases where such officers are not available within a particular office, support of the Senior Psychological Counsellors serving under the Department of Social Services, as well as District Counselling Officers attached to the National Dangerous Drugs Control Board also is received. Furthermore, the objectives of organizing these programs can be listed as follows:

- Provide guidance to overcome physical and mental health issues
- Provide guidance to settle family problems through counselling and awareness to support conflict resolution within broken family units
- Provide support to overcome antisocial behaviours
- Assist in the improvement of individual living conditions
- Assist in the enhancement of personal skills
- Creating an environment that fosters social acceptance and enables individuals to reintegrate into society as responsible and productive citizens

The Table 6.2.6.4 indicates that during the year 2024, the number of Individual and Family Counselling Programmes conducted has reached 154% of the estimated number of programs, while the number participated in these programs has increased by 13% compared to the estimated number.

Individual and Family Counseling Programmes	2022	2023	2024
Estimated number of programs	104	100	39
Number of programs completed	122	106	60
Number of programs completed as a percentage of estimated programs	117%	106%	154%
Estimated number	5200	2500	975
Number participated	1202	142	122
Number of participants as a percentage of the estimated number	23%	6%	13%

(Table 6.2.6.4)



(Chart 6.2.6.4)



#### 6.2.6.5 Awareness Programme for the Drug Addicts

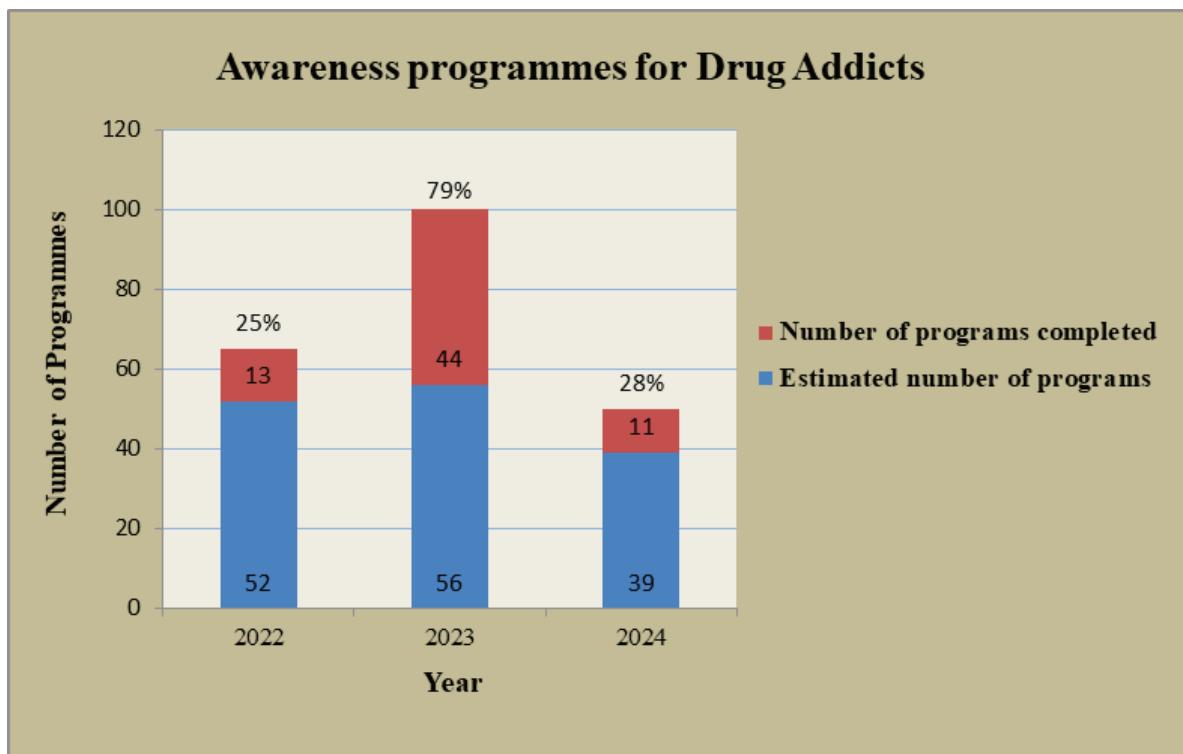
These programs are implemented targeting the individuals who are using drugs for the first time and also those who are using drugs even after undergoing rehabilitation. In this process, the assistance of the training officers of the Prevention Education and Training Division and the outreach officers of the Outreach Services Division of the National Dangerous Drugs Control Board. Furthermore, there are some instances where the support of the individuals who have previously used drugs but are now reintegrated into society as responsible good citizens after rehabilitation is also obtained depending on the availability as resource personal. The objectives of organizing these programs are as follows:

- Prevent individuals from becoming involved again in antisocial drug trafficking activities.
- Establish stable and healthy family structures.
- Protect family members of drug users from the risk of the use of drugs.
- Educate society on the negative effects of drug use.
- Create a model and safe social environment for the future generation.
- Refer individuals for rehabilitation and other treatment methods.
- Educate people about the legal framework against drug use.

The Table 6.2.6.5 indicates that during the year 2024, the number of Awareness Programmes conducted for the Drug Addicts has reached 28% of the estimated number of programs, while the number participated in these programs has increased by 35% compared to the estimated number.

Awareness Programme for the Drug Addicts		2022	2023	2024
Estimated number of programs		52	56	39
Number of programs completed		13	44	11
Number of programs completed as a percentage of estimated programs		25%	79%	28%
Estimated number		2600	1400	975
Number participated		159	267	340
Number of participants as a percentage of the estimated number		6%	19%	35%

(Table 6.2.6.5 )



(Chart 6.2.6.5)



#### 6.2.7 Special Programmes launched within this year in order to uplift the economic and social well- being of the rehabilitees

In order to uplift the livelihood of rehabilitees reintegrated into society, tool kits related to their self-employment were distributed to the following rehabilitated individuals.

- Rehabilitation No. :- 7170  
Name :- Alakeshwararasa Selwendrarasa  
Equipment necessary for the fishing industry was provided.



Rehabilitation No. :- K 8954  
Name :- Navarathnage Nipuna Dhananjaya  
Equipment necessary for the bamboo blind industry was provided.



Rehabilitation No. :- K 5364  
Name :- Gallage Don Chinthaka Kushan  
Equipment necessary for the welding industry was provided.



## 6.3 Legal Division

The Legal Division of the Bureau of Rehabilitation plays a special role in the rehabilitation process. Accordingly, the Legal division handles legal procedures related to individuals addicted to drugs who are referred for rehabilitation under court orders, both during their admission to rehabilitation and during their reintegration into society after rehabilitation.

### 6.3.1 Responsibilities entrusted with the Legal division with regard to the drug addicted individuals referred for rehabilitation

- Handle necessary legal activities pertaining to court orders issued by the courts for the purpose of referring individuals for rehabilitation.
- Coordinate activities relating to the referring of rehabilitees to courts on scheduled dates regarding their cases related to rehabilitation or other legal matters.
- Submit the updated progress of rehabilitees to the court along with the recommendations of the Rehabilitation Officer of the respective centre.
- Submit assessment reports to the court, forwarded with the recommendations of the Rehabilitation Officer of the respective centre.
- Take action regarding the release of rehabilitees as per the orders given by courts after reviewing the progress reports and assessment reports.
- Inform the court regarding the disciplinary violations committed by rehabilitees and take action to amend the rehabilitation period as per court orders.
- Issue certificates confirming that the rehabilitees are undergoing or have undergone rehabilitation at centres which fall under the purview of this bureau.
- Provide legal advice to family members of rehabilitees who visit the bureau for legal consultation upon various reasons.
- Take necessary steps to obtain court orders in the instances where individuals referred for rehabilitation are found to be unfit for rehabilitation, to release them from the centres with the recommendation of the Superintendent of the Centre, after informing the court.

## 7. Staff Training Programmes

Details pertaining to the participation of the staff members serving in the Bureau of Rehabilitation in local training programmes in the year 2024 are as follows.

Name of the Course/Programme	Number of Staff members trained	Duration of the programme	Knowledge acquired by the training programme
Postgraduate Degree in Psychology	1	01 year	Gain knowledge on counselling and effectively carrying out the rehabilitation process
Training Programme on Drug Counselling I	20	04 days	
Training Programme on Drug Counselling II	20	04 days	
Diploma in Psychological Rehabilitation for Addiction	2	01 year	
Diploma Course in Counselling	2	01 year	
Public Procurement Process	1	03 months	Gain knowledge on the public procurement process
Awareness programme on Mindfulness	60 each	08 programmes	Gain knowledge on mindfulness
Recruitment Procedures	10	02 days	Gain knowledge on the Recruitment Procedures
Maintaining Personal Files	10	02 days	Gain knowledge on the Maintaining Personal Files
Positive Thinking and Development of Attitudes	80	01 day	Gain knowledge on Positive Thinking and Development of Attitudes
Music Appreciation Programme	80	01 day	Stress Management
Training Programme on Drug Counselling III	30	04 days	Gain knowledge on the Drug Counselling
Honours Degree Programme in Psychology	1	one year	Gaining knowledge in the field of psychology
Salary Procedure of the Public Service	04	03 days	Gain knowledge on the Salary Procedure of the Public Service
Disciplinary and Code of Ethics	5	02 days	Gain knowledge on the Discipline and Code of Ethics
Recruitment Procedures	1	02 days	Gain knowledge on the recruitment procedure

Name of the Course/Programme	Number of Staff members trained	Duration of the programme	Knowledge acquired by the training programme
Duties and Responsibilities of Administrative Officers	3	02 days	Gain knowledge on the Duties and Responsibilities of Administrative Officers
Storekeeping	5	02 days	Gain knowledge on the Storekeeping
Filing system	9	02 days	Gain knowledge on the Filing system
Advanced Computer Course	11	03 days	Develop computer literacy
Certificate Course on Occupational Safety and Health	04	03 months	Gain knowledge on Occupational Safety and Health
Training Programme in Music, Art, and Drama Therapy for Counselling Purposes	30	02 days	Gain knowledge on the Counselling strategies
Certificate Course on Community Empowerment	1	03 months	Gain knowledge on the community awareness strategies
Training Programme on Drug Counselling I	30	02 days	Gain knowledge on the Drug Counselling
Certificate Course on Drug Prevention	1	14 days	Gain knowledge on the Drug Prevention
Certificate Course on Disposal of Documents	35	01 day	Gain knowledge on Disposal of Documents
Training Programme in Music, Art, and Drama Therapy for Counselling Purposes II	30	02 days	Gain knowledge on the Counseling strategies

#### **Contribution of the Training Programmes to the performance of the staff**

Conducting training programs contributes to enhance the performance of the activities of the Head office of the Bureau of Rehabilitation, Rehabilitation Centers, and **Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries** through improving the performance and productivity of the staffs by updating their subject knowledge, preventing misunderstandings, and strengthening stress management. Furthermore, enhancing the counselling skills of counseling officers can contribute to delivering higher-quality counseling services to rehabilitated individuals.

## 8. Plans for the year 2025

- 8.1 Establish a rehabilitation center for individuals seeking rehabilitation voluntarily.
- 8.2 Expand Saranga Center as a women's rehabilitation center
- 8.3 Develop infrastructure facilities in rehabilitation centers.
- 8.4 Seek approval to make permanent the appointments of the staff members appointed on contract basis.
- 8.5 Take necessary steps to recruit staff for approved posts in the Bureau of Rehabilitation.
- 8.6 Expand the number of drug prevention programs conducted to raise awareness on drug prevention within the society.
- 8.7 Establish rehabilitation centers covering provincial and district levels.
- 8.8 Introduce necessary amendments to selected provisions of the Drug Dependent Persons (Treatment and Rehabilitation) Act No. 54 of 2007 and the Rehabilitation Authority Act No. 2 of 2023, in order to avoid problematic situations that may arise during the admission process of individuals who seek treatment and rehabilitation or are legally directed to undergo such treatment due to drug dependency.
- 8.9 Formulate Standing orders, Cooperative Plan and Administrative Manual for the Bureau of Rehabilitation to ensure the systematic implementation of the rehabilitation process.
- 8.8 Take necessary steps to network Head office of the Bureau of Rehabilitation, Rehabilitation Centers, and Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries.
- 8.9 Make necessary arrangements to obtain the SLS ISO 21001:2018 quality certification.
- 8.10 Ensure ongoing adherence to the SLS ISO 9001:2015 quality standard.
- 8.11 Take necessary measures to award National Vocational Qualifications (NVQ) certificates to rehabilitees undergoing vocational training at the Navodawa Tertiary and Vocational Literacy Training Centre – Senapura.

# Financial Statements

# 2024

**Bureau of Rehabilitation**

**Statement of Financial Performance for the year ended 31st December 2024**

		<b>Restated</b>		
		<b>2024</b>	<b>2023</b>	<b>2023</b>
		<b>Note</b>	<b>Rs.</b>	<b>Rs.</b>
		<b>No.</b>		
<b>Receipts</b>				
Treasury Grant - Recurrent (Salary)			109,175,502	109,533,986
Treasury Grant - Recurrent (Other)	1		360,277,084	420,815,460
Sundry Income	2		222,595	4,320
Treasury Grant – Capital	3		119,579,343	172,968,326
<b>Total Receipts</b>			<b>589,254,524</b>	<b>703,322,092</b>
<b>Expenditure</b>				
Administrative Costs	4		108,010,030	110,837,204
Supplies & Requisites	5		221,970,674	342,320,007
Training & Development	6		47,880,295	29,186,479
Contractual Services & Maintenance Expenses	7		104,014,577	122,156,006
Other Operational Expenses	8		52,601,374	41,946,006
Depreciation	9		126,790,641	123,265,653
<b>Total Expenses</b>			<b>661,267,591</b>	<b>769,711,355</b>
<b>Surplus / (Deficit) from operations</b>			<b>(72,013,067)</b>	<b>(66,389,263)</b>

**Bureau of Rehabilitation**  
**Statement of Financial Position as at 31st December 2024**

		2024	Restated 2023	2023 Rs.
	Note No	Rs.	Rs.	
<b>ASSETS</b>				
<b>Non - Current assets</b>				
Property,Plant & Equipment	10	1,182,622,130	1,265,955,717	1,273,852,070
Capital Work in Progress	11	142,736,014	142,807,809	150,337,020
Intangible Assets	12	600,000	675,000	-
<b>Current Assets</b>				
Advance paid on Capital Work	13	7,529,211	7,529,211	-
Inventories	14	46,895,368	53,867,003	53,889,429
Prepayments	15	858,768	1,132,987	1,132,987
Cash and cash equivalents	16	1,805,505	2,293,254	2,293,254
<b>TOTAL ASSETS</b>		<b>1,383,046,996</b>	<b>1,474,260,981</b>	<b>1,481,504,762</b>
<b>LIABILITIES</b>				
<b>Non - Current Liabilities</b>				
<b>Current Liabilities</b>				
Provisions & Other Payables	17	31,920,432	65,621,350	65,199,870
<b>TOTAL LIABILITIES</b>		<b>31,920,432</b>	<b>65,621,350</b>	<b>65,199,870</b>
<b>NET ASSETS</b>		<b>1,351,126,564</b>	<b>1,408,639,631</b>	<b>1,416,304,892</b>
<b>NET ASSETS / EQUITY</b>				
<b>CAPITAL &amp; RESERVES</b>				
Accumulated Capital Grant	18	1,494,873,470	1,480,373,470	1,480,373,470
Accumulated Capital Grant (Agri Project)		2,320,685	2,320,685	2,320,685
Accumulated Surplus/( Deficit)		(146,067,591)	(74,054,524)	(66,389,263)
<b>TOTAL NET ASSETS / EQUITY</b>		<b>1,351,126,564</b>	<b>1,408,639,631</b>	<b>1,416,304,892</b>

We certify that the Financial Statements for the year ended 31st December 2024 are complied with the Sri Lanka Public Sector Accounting Standards and gives true and fair view as per the records available to the Governing Council.



S.M. Wijesekara  
 Accountant  
 Bureau of Rehabilitation  
**S.M. Wijesekara**  
**Accountant**  
**Bureau of Rehabilitation**



D.D.U.K. Hettiarachchi RSP VSV USP ndu psc MA  
 Major General (Retired)  
 Commissioner General of Rehabilitation  
 Bureau of Rehabilitation  
**Major General D D U K Hettiarachchi (Retired)**  
**RSP VSV USP ndu psc MA (Conflict Resolution)**  
**Commissioner General of Rehabilitation**

The Governing Council of the Bureau of Rehabilitation is responsible for the preparation and presentation of the Financial Statements. Approved and signed on behalf of the Governing Council of the Bureau of Rehabilitation.



Prof. A.W.K. Wasantha Subasinghe  
 Chairman  
 Bureau of Rehabilitation  
**Chairperson of the Council**  
**Bureau of Rehabilitation**



H.M.N.C. Dhanasinghe  
 Council Member  
 Bureau of Rehabilitation

**Bureau of Rehabilitation****Statement of Changes in Net Assets / Equity for the year ended 31st December 2024**

Year	Description	Accumulated Capital Grant (Rs.)	Accumulated Capital Grant-Agri project (Rs.)	Accumulated Surplus/Deficit (Rs.)	Total Net Assets / Equity (Rs.)
<b>2023</b>	Opening Balance as at 01.01.2023	1,542,285,013	2,320,685	-	1,544,605,697
	Correction of Assets Value	(61,911,543)		-	(61,911,543)
	Surplus / Deficit for the period	-	-	(66,389,263)	(66,389,263)
	<b>Closing Balance as at 31.12.2023</b>	<b>1,480,373,470</b>	<b>2,320,685</b>	<b>(66,389,263)</b>	<b>1,416,304,892</b>
<b>2023 Restated</b>	Opening Balance as at 01.01.2023	1,542,285,013	2,320,685	-	1,544,605,697
	Adjustments made for the year 2023	-	-	(7,665,261)	(7,665,261)
	Correction of Assets Value	(61,911,543)	-	-	(61,911,543)
	Surplus / Deficit for the period	-	-	(66,389,263)	(66,389,263)
	<b>Closing Balance as at 31.12.2023</b>	<b>1,480,373,470</b>	<b>2,320,685</b>	<b>(74,054,524)</b>	<b>1,408,639,631</b>
<b>2024</b>	Opening Balance as at 01.01.2024 (Restated)	1,480,373,470	2,320,685	(74,054,524)	1,408,639,631
	Surplus / Deficit for the period	-	-	(72,013,067)	(72,013,067)
	Adjustments made for the prior period	-	-	-	-
	Value of Motor Vehicle granted	14,500,000	-	-	14,500,000
	<b>Closing Balance as at 31.12.2024</b>	<b>1,494,873,470</b>	<b>2,320,685</b>	<b>(146,067,591)</b>	<b>1,351,126,564</b>

**Note:**

Financial Statements for the year ended 31.12.2023 was restated by adjusting audit entries & some other entries identified by the Bureau of Rehabilitation for the year 2023. Adjustments made for the Accumulated Surplus / Deficit include the following

	<u>Value (Rs.)</u>
<b><u>Audit Entries</u></b>	
Transferring UPS to Computer & Accessories	164,200
Recording depreciation relevant for UPS transferred	(7,717)
Transferring Ninetine Tiller to Plant, Machinery & Other Equipments	220,170
Recording depreciation relevant for Ninetine Tiller transferred	(16,513)

<b><u>Other Entries</u></b>	
Audit Committee sitting & transport allowance payable	(25,000)
Correction to Fuel Stock opening balance	(571,126)
Correction to Basic initial issuance stock opening balance	548,700
NCA Transfer (Loss on transferring mattresses to prison)	(1,589,190)

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<u>Other Entries</u>	<u>Value (Rs.)</u>
Correction to the Accumulated depreciation on transferred mattresses	134,677
Audit fee payable for the year 2023	(396,480)
NCA Disposal (Loss on disposal of Furniture,Fittings & Office Equip. by annual Board of Survey 2022)	(5,106,143)
NCA Disposal (Loss on disposal of Computer & Accessories by annual Board of Survey 2022)	(311,449)
NCA Disposal (Loss on disposal of Plant,Machinery & Other Equipments by annual Board of Survey 2022)	(709,389)
	<hr/>
	(7,665,261)
	<hr/>

**Bureau of Rehabilitation**  
**Cashflow Statement for the year ended 31st December 2024**

	2024	Restated 2023	2023
	Rs.	Rs.	Rs.
<b>Cashflow from Operating Activities</b>			
Treasury Grant Received - Recurrent (Salary)	109,175,502	109,533,986	109,533,986
Treasury Grant Received - Recurrent (Other)	360,277,084	356,060,297	356,060,297
Treasury Grant Received - Agri project	-	9,527,670	9,527,670
Sundry Income	222,595	4,320	4,320
Sale proceeds from sale of NCA	405,195	-	-
Salaries & allowances paid	(109,499,007)	(109,210,481)	(109,210,481)
Other Recurrent expenditure paid	(367,932,611)	(361,120,805)	(361,120,805)
Purchase of Basic initial issuances	(17,330,128)	(49,240,738)	(49,240,738)
Purchase of Consumables	(9,082,468)	(10,246,088)	(10,410,288)
Purchase of Consumables (Agri Project)	-	(9,307,500)	(9,527,670)
Training and Development expenditure paid	(39,773,220)	(25,745,349)	(25,745,349)
Post Rehabilitation Assistance paid	(6,679,272)	(3,208,351)	(3,208,351)
<i>Net Cashflow from Operating Activities</i>	<i>(80,216,328)</i>	<i>(92,953,040)</i>	<i>(93,337,410)</i>
<b>Cashflow from Investing Activities</b>			
Purchase of Furniture, Fittings & Office equipments	(3,414,115)	(1,642,256)	(1,422,086)
Purchase of Computers & Accessories	(2,754,038)	(8,722,899)	(9,933,699)
Purchase of Plant, Machinery & Other Equipments	(2,770,708)	(2,363,814)	(988,814)
Purchasing items - Capital WIP	-	(34,671,940)	(34,671,940)
Purchase of Motor Vehicles (Agri Vehicle parts)	-	(1,141,440)	(1,141,440)
Payment for constructions of Buildings	(30,911,903)	(29,179,683)	(29,179,683)
<i>Net Cashflow from Investing Activities</i>	<i>(39,850,763)</i>	<i>(77,722,032)</i>	<i>(77,337,662)</i>
<b>Cashflow from Financing Activities</b>			
Treasury Grant Received - Capital	119,579,343	171,826,886	171,826,886
Treasury Grant Received - Agri project	-	1,141,440	1,141,440
<i>Net Cashflow from Financing Activities</i>	<i>119,579,343</i>	<i>172,968,326</i>	<i>172,968,326</i>
Increase / Decrease in Cash & Cash Equivalents	(487,749)	2,293,254	2,293,254
Cash & Cash Equivalents as at 01.01.2024	2,293,254	-	-
Cash & Cash Equivalents as at 31.12.2024	<b>1,805,505</b>	<b>2,293,254</b>	<b>2,293,254</b>

**Notes to the Cashflow Statement**

Cash & Cash Equivalents consists of the balance with Bank. Cash & Cash Equivalents included in the Cashflow Statement comprise the following Statement of Financial Position amounts.

**Bureau of Rehabilitation****Notes to the Financial Performance for the year ended 31st December 2024**

	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
<b>Note No: 01</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Treasury Grant - Recurrent (Other)</b>			
Receipts - Other Recurrent	360,277,084	356,060,297	356,060,297
Receipts - (Agri Project)	-	9,527,670	9,527,670
Vote transfer for Ration & Fuel	-	55,227,493	55,227,493
	<b>360,277,084</b>	<b>420,815,460</b>	<b>420,815,460</b>

	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
<b>Note No: 02</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Sundry Income</b>			
Revenue from sale of old newspapers	-	4,320	4,320
Sales revenue from auction	222,595	-	-
	<b>222,595</b>	<b>4,320</b>	<b>4,320</b>

	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
<b>Note No: 03</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Treasury Grant - Capital</b>			
Receipts - Capital	119,579,343	171,826,886	171,826,886
Receipts - Agri Project	-	1,141,440	1,141,440
	<b>119,579,343</b>	<b>172,968,326</b>	<b>172,968,326</b>

	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
<b>Note No: 04</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Administrative Costs</b>			
Salaries and Wages	24,819,854	29,578,757	29,578,757
Other Allowances	16,962,351	11,016,096	11,016,096
Overtime	1,452,939	1,789,840	1,789,840
Special Allowance	59,255,121	65,692,353	65,692,353
PSPF	2,566,771	-	-
EPF	-	-	-
ETF	-	-	-
Travelling Domestic	287,803	877,548	877,548
Chairman's monthly allowance	675,000	525,000	525,000
Chairman's transport & fuel allowance	917,190	700,610	700,610

<b>Note No: 04</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Council members' sitting & transport allowance	924,000	627,000	627,000
Audit Committee sitting & transport allowance	149,000	30,000	30,000
	<b>108,010,030</b>	<b>110,837,204</b>	<b>110,837,204</b>

<b>Note No: 05</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2024</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Supplies &amp; requisites</b>			
Stationery	7,141,170	7,639,167	7,639,167
Fuel	64,728,791	85,901,268	85,901,268
Ration	115,090,512	167,163,702	167,163,702
Welfare Issuances	6,320,640	7,905,442	7,905,442
Sports and Recreational	74,740	195,730	195,730
Basic Initial Issuances	18,765,332	48,032,105	48,032,105
Consumables	9,849,489	25,482,593	25,482,593
	<b>221,970,674</b>	<b>342,320,007</b>	<b>342,320,007</b>

<b>Note No: 06</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2024</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Training &amp; Development</b>			
Training programs - inmates	38,532,259	23,032,949	23,032,949
Capacity building - staff	2,379,682	2,945,179	2,945,179
Post Rehabilitation Assistance	6,968,354	3,208,351	3,208,351
	<b>47,880,295</b>	<b>29,186,479</b>	<b>29,186,479</b>

<b>Note No: 07</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2024</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Contractual services &amp; Maintenance expenses</b>			
Vehicle Maintenance	13,864,711	15,584,673	15,584,673
Buildings & structures maintenance	4,029,618	7,986,798	7,986,798
Equipment Maintenance	4,381,465	6,173,082	6,173,082
Telephone	4,065,224	3,965,399	3,965,399
Electricity & Water	37,697,771	41,563,298	41,563,298
Postal	82,125	120,000	120,000
Rents	31,023,747	36,842,474	36,842,474

<b>Note No: 07</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Sanitary Requirement	6,900,688	7,360,085	7,360,085
Security Service	1,969,228	2,560,196	2,560,196
	<b>104,014,577</b>	<b>122,156,006</b>	<b>122,156,006</b>

<b>Note No: 08</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2024</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>Other Operational Expenses</b>			
Transport	31,722,701	35,221,983	35,221,983
Operating Lease Rental	-	2,333,986	2,333,986
Other (Petty Cash exp, Newspaper & Other Expenses)	5,561,055	4,390,036	4,390,036
Interest on delay payments	3,190,605	-	-
Loss on transfer of mattresses to Prison	2,713,979	-	-
Loss on disposal of NCA	9,413,035	-	-
	<b>52,601,374</b>	<b>41,946,006</b>	<b>41,946,006</b>

### **Disclosures about the anticipated losses**

There are two main incidents where losses are reported and the details are as follows.

- 1) Nawodawa Treatment Centre in Kandakadu was handed over to the Prison Department on 17.11.2020 to use as a Quarantine Centre & accommodate COVID 19 infected prisoners. When it was returned back to the Bureau of Rehabilitation by the Prison Department on 01.05.2021 there were some deficiencies in assets and Rs. 1,077,172.50 loss was reported. As per Public Finance Circular 02/2024 dated 29.05.2024 paragraph 05, Statutory Boards should act as per the Operational Manual for State Owned Enterprises regarding losses. According to the Operational Manual section 6.9, “The BoD of SOEs may write off losses, having undertaken a due process”. Upon the temporary suspension of the council meetings in accordance with the letter issued by the Prime Minister’s Office on 26.09.2024, Council of the Bureau was not summoned till 31.12.2024 to take further actions regarding this loss.
- 2) A violent incident was occurred in Nawodawa Treatment Centre in Kandakadu on 06.11.2022 due to the quarrelsome behavior of inmates. The damages for the property, vehicles & other assets were reported for Rs. 4,179,000/- . Legal action was taken in this regard and a case was filed in Magistrate court - Polonnaruwa, case number B 520/2022/02 and it was ongoing as at 31.12.2024.

	Restated		
	2024	2023	2024
Note No: 9	Rs.	Rs.	Rs.
<b>Depreciation</b>			
Depreciation - Buildings	45,952,875	45,509,378	45,509,378
Depreciation - Motor Vehicles	32,062,931	29,929,090	29,929,090
Depreciation - Computers & Accessories	22,885,811	20,740,570	20,740,570
Depreciation - Building Partitioning	838,042	838,042	838,042
Depreciation - Furniture, Fittings & Office Equipments	14,731,905	15,805,289	15,805,289
Depreciation - Plant, Machinery & Other Equipments	10,244,076	10,368,284	10,368,284
Depreciation - Asset Management Software	75,000	75,000	75,000
	<b>126,790,641</b>	<b>123,265,653</b>	<b>123,265,653</b>

**Bureau of Rehabilitation**  
**Notes to the Statement of Financial Position as at 31st December 2024**

**Note No: 10****Property, Plant & Equipment**

<b>Cost</b>	<b>Balance as at</b>			<b>Disposals / Transfers</b>	<b>Balance as at</b>
	<b>01.01.2024</b>	<b>Additions</b>	<b>Adjustments</b>		<b>31.12.2024</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>		<b>Rs.</b>
Buildings	911,994,597	32,475,402	-	-	944,469,999
Motor Vehicles	120,001,722	14,500,000	-	-	134,501,722
Computers & Accessories	90,681,372	2,754,038	-	(1,220,776)	92,214,635
Building Partitioning	8,380,420	-	-	-	8,380,420
Furniture, Fittings & Office Equipments	151,669,789	3,414,115	-	(9,221,639)	145,862,264
Plant, Machinery & Other Equipments	105,531,101	2,770,708	-	(4,027,691)	104,274,118
<b>Grand Total</b>	<b>1,388,259,001</b>	<b>55,914,262</b>	<b>-</b>	<b>(14,470,106)</b>	<b>1,429,703,157</b>

<b>Depreciation</b>	<b>Balance as at</b>			<b>Depreciation charges for Disposals/ Transfers</b>	<b>Balance as at</b>
	<b>01.01.2024</b>	<b>Depreciation charges for the period</b>	<b>Adjustments</b>		<b>31.12.2024</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>		<b>Rs.</b>
Acc. Dep. - Buildings	45,509,378	45,952,875	-	-	91,462,253
Acc. Dep. - Motor Vehicles	29,929,090	32,062,931	-	-	61,992,021
Acc. Dep. - Computers & Accessories	20,644,471	22,885,811	-	(305,194)	43,225,088
Acc. Dep. - Building Partitioning	838,042	838,042	-	-	1,676,084
Acc. Dep. - Furniture, Fittings & Office Equipments	15,076,328	14,731,905	-	(1,229,935)	28,578,298
Acc. Dep. - Plant, Machinery & Other Equipments	10,305,976	10,244,076	-	(402,769)	20,147,283
<b>Grand Total</b>	<b>122,303,284</b>	<b>126,715,641</b>	<b>-</b>	<b>(1,937,898)</b>	<b>247,081,027</b>
<b>Net Book Value</b>					<b>1,182,622,130</b>

Property, Plant & Equipment (Restated)	Balance as at			Restated Balance as at		
	01.01.2023	Additions	Adjustments	Disposals / Transfers	31.12.2023	Rs.
Cost (Restated)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings	1,237,697,346	29,493,484	(355,196,232)	-	-	911,994,597
Motor Vehicles	77,857,282	1,141,440	41,003,000	-	-	120,001,722
Computers & Accessories	15,403,111	9,933,699	65,759,827	(415,265)	-	90,681,372
Building Partitioning	-	-	8,380,420	-	-	8,380,420
Furniture, Fittings & Office Equipments	45,279,521	1,422,086	112,257,799	(7,289,617)	-	151,669,789
Plant, Machinery & Other Equipments	22,588,046	2,505,879	81,225,386	(788,210)	-	105,531,101
<b>Grand Total</b>	<b>1,398,825,306</b>	<b>44,496,587</b>	<b>(46,569,799)</b>	<b>(8,493,092)</b>	<b>1,388,259,001</b>	
<hr/>						
Balance as at		Depreciation charges		Depreciation Restated Balance as at		
01.01.2023		for the period		Adjustments	for Disposals	31.12.2023
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Depreciation (Restated)</b>						
Acc. Dep. - Buildings	-	45,509,378	-	-	-	45,509,378
Acc. Dep. - Motor Vehicles	-	29,929,090	-	-	-	29,929,090
Acc. Dep. - Computers & Accessories	-	20,740,570	7,717	(103,816)	20,644,471	
Acc. Dep. - Building Partitioning	-	838,042	-	-	-	838,042
Acc. Dep. - Furniture, Fittings & Office Equipments	-	15,805,289	(161,612)	(567,349)	15,076,328	
Acc. Dep. - Plant, Machinery & Other Equipments	-	10,368,284	16,513	(78,821)	10,305,976	
<b>Grand Total</b>	<b>-</b>	<b>123,190,653</b>	<b>(137,382)</b>	<b>(749,986)</b>	<b>122,303,284</b>	
<b>Net Book Value (Restated)</b>						<b>1,265,955,717</b>
<hr/>						
<b>1,398,825,306</b>						

<b>Note No: 11</b>	Balance as at			Capitalised during the period			Balance as at	
	<b>01.01.2024</b>	<b>Additions</b>	<b>Adjustments</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>31.12.2024</b>	<b>Rs.</b>
Capital Work in Progress	142,807,809				-	(71,795)	142,736,014	
	142,807,809				-	(71,795)	142,736,014	
<b>Grand Total</b>	<b>1,531,066,810</b>						<b>1,325,358,144</b>	
<b>Capital Work in Progress (Restated)</b>	Balance as at			Capitalised during the period			Balance as at	
	<b>01.01.2023</b>	<b>Additions</b>	<b>Adjustments</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>31.12.2023</b>	<b>Rs.</b>
Capital Work in Progress	135,419,453			34,671,940	(27,283,584)	-	142,807,809	
	135,419,453			34,671,940	(27,283,584)	-	142,807,809	
<b>Grand Total</b>	<b>65</b>							
<b>Note No: 12</b>	Balance as at			Disposals			Balance as at	
	<b>01.01.2024</b>	<b>Additions</b>	<b>Adjustments</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>31.12.2024</b>	<b>Rs.</b>
<b>Cost</b>								
<b>Intangible Assets</b>								
Asset Management Software	750,000			-	-	-	750,000	
<b>Grand Total</b>	<b>750,000</b>						<b>750,000</b>	

Depreciation		Balance as at 01.01.2024	Depreciation charges for the period	Adjustments	Depreciation charges for Disposals/Transfers	Balance as at 31.12.2024
Cost	Intangible Assets (Restated)	Rs.	Rs.	Rs.	Rs.	Rs.
Acc. Dep. - Asset Management Software	Asset Management Software	75,000	75,000	-	-	150,000
		<b>75,000</b>	<b>75,000</b>			<b>150,000</b>
	<b>Net Book Value</b>					<b>600,000</b>
Depreciation		Balance as at 01.01.2023	Additions	Adjustments	Disposals	Balance as at 31.12.2023
Cost	Intangible Assets (Restated)	Rs.	Rs.	Rs.	Rs.	Rs.
Acc. Dep. - Asset Management Software	Asset Management Software	750,000	-	-	-	750,000
		<b>750,000</b>	<b>-</b>			<b>750,000</b>
	<b>Net Book Value</b>					<b>750,000</b>
Depreciation (Restated)		Balance as at 01.01.2023	Depreciation charges for the period	Adjustments	Depreciation charges for Disposals/Transfers	Balance as at 31.12.2023
Cost	Intangible Assets (Restated)	Rs.	Rs.	Rs.	Rs.	Rs.
Acc. Dep. - Asset Management Software	Asset Management Software	-	75,000	-	-	75,000
		<b>-</b>	<b>75,000</b>			<b>75,000</b>
	<b>Net Book Value</b>					<b>675,000</b>

### **Disclosures of the Lands occupied by the Bureau of Rehabilitation**

#### **Navodawa Treatment Centre - Kandakadu**

Navodawa Treatment Centre is located in a land area of 73 acres in Sinhapura, Polonnaruwa District. It was handed over to the Deputy Commissioner General on 18.12.2017. This land was entrusted to the Bureau only to use for the Rehabilitation activities and there is no legal deed available for the name of the Bureau.

#### **Navodawa Tertiary and Vocational Training Centre - Senapura**

Navodawa Tertiary and Vocational Training Centre - Senapura is located in a land area of 3.5056 hectares, in 266 Nawasenapura Grama Niladhari Division, Polonnaruwa District. This land was handed over to the Bureau by Mahaweli Authority only to use for the Rehabilitation activities and there is no legal deed available for the name of the Bureau.

#### **Saranga Centre - Vavuniya**

Saranga Centre is situated in a Cooperative Training Centre which belongs to Department of Cooperative Development in Poonthottam, Vavuniya District.

#### **Land in Batticaloa**

A land of 0.1012 Hectares in the Thiraimadu 173E Grama Niladhari Division of Manmunai North Divisional Secretary division in Batticaloa, Eastern Province was handed over to Bureau of Rehabilitation on 14th November 2019 by the Divisional Secretary, Divisional Secretariat, Manmunai North.

#### **Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries –Kandy**

A land belongs to Gohagoda Jayanthi School was handed over to Bureau of Rehabilitation by Divisional Secretariat (Harispattuwa) on 07.04.2022. Post Rehabilitation activities in Kandy are conducted in the Office located in this premises.

#### **Land in Anuradhapura**

A land of 2.7631 Hectares in Andarawewa village, 342 Pahamunegama Grama Niladhari Division, Nochchiyagama Divisional Secretariat, Anuradhapura District, North Central Province was handed over to Bureau of Rehabilitation by Mahaweli Authority on 15.06.2021.

#### **Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries –Kurunegala**

Socio Economic & Welfare Co-ordinating office for Rehabilitated Beneficiaries in Kurunegala is situated in a land area of 1 acres, 1 rood, 5.74 perches. It was belong to Divisional Secretariat - Weerambugedara where K/Sewandana Munasingha School was conducted previously. The process of proper handingover this land is still in progress through Land Commissioner General Department. This land was handed over to the Bureau on 14.02.2024.

**Disclosures of the Motor Vehicles belongs to the Bureau of Rehabilitation**

Bureau of Rehabilitation has two Jeeps LG-2767 & KI-2817 & one bike VN-6740 which were decided to be disposed in accordance with the recommendation of the Inspection Board. The Committee decision has forwarded to the Ministry of Justice, Prison Affairs and Constitutional Reforms during the year 2022 for approval. The Ministry has informed to submit the recommendation of the Council of the Bureau regarding this disposals on 26.08.2024. Upon the temporary suspension of the council meetings in accordance with the letter issued by the Prime Minister's Office on 26.09.2024, Council of the Bureau was not summoned till 31.12.2024 to give that recommendation.

The following vehicles are included in the value of Motor Vehicles during the year 2024.

**Vehicle No.      Vehicle Type**

PB 7843	Micro Cab	These 2 vehicles were valued on 03.01.2024 & used through out the year 2024. Hence theose were included in the value of Motor Vehicles & depreciated accordingly.
KI 5895	Micro Jeep	
AU 8373	Ambulance	This Ambulance was granted by the Ministry of Health, Nutrition and Welfare during the year 2023 but it was not in running condition. It was valued on 13.11.2024 & used that date onwards. Hence it was included in the value of Motor Vehicles & depreciated accordingly.

In addition to the above, there is another Ambulance LW - 0511 which was granted by the Ministry of Health during the year 2022, but it was not in the running condition and not used during the year 2024.

Note No: 13	Restated		
	2024	2023	2023
	Rs.	Rs.	Rs.
Advance paid on Capital Work	7,529,211	7,529,211	-
	7,529,211	7,529,211	-

This advance is paid to N.R.P Construction during the year 2016 for the construction of two accomodation buildings in Kandakadu & Senapura. This construction was banned by the Department of Wildlife Conservation on 22.02.2017. Construction Industry Development Authority has appointed an Adjudicator upon the request made by the Contractor for an Adjudication. The Adjudication Decision was granted on 2024.11.29 and the Bureau of Rehabilitation has to Pay Rs. 35,091,277.19 to N.R.P Construction in accordance with that decision. Bureau of Rehabilitation has formally informed the dissatisfaction with the adjudication decision to the Adjudicator on 26.12.2024.

Note No: 14	Restated		
	2024	2023	2023
Inventories	Rs.	Rs.	Rs.
Stationery	7,075,894	8,885,279	8,885,279
Fuel	161,418	51,159	622,285
Ration	593,034	340,895	340,895
Welfare Issuances	3,171,356	6,699,078	6,699,078
Basic Initial Issuances	28,274,559	29,709,763	29,161,063
Consumables	6,972,307	7,739,329	7,739,329

<b>Note No: 14</b> <b>Inventories</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Sports and Recreational	646,800	441,500	441,500
	<b>46,895,368</b>	<b>53,867,003</b>	<b>53,889,429</b>

<b>Note No: 15</b> <b>Prepayments</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Maintenance agreements (photocopy machines)	225,701	289,677	289,677
Insurance	633,067	843,310	843,310
	<b>858,768</b>	<b>1,132,987</b>	<b>1,132,987</b>

<b>Note No: 16</b> <b>Cash and Cash Equivalents</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Bank of Ceylon - Borella Super Branch (0007042763)	1,805,505	2,293,254	2,293,254
Petty cash imprest	-	-	-
	<b>1,805,505</b>	<b>2,293,254</b>	<b>2,293,254</b>

<b>Note No: 17</b> <b>Provisions &amp; other payables</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Travelling Domestic payable	14,641	62,298	62,298
Stationery payable	-	34,155	34,155
Fuel payable	4,344,793	9,254,049	9,254,049
Vehicle maintenance payable	-	294,315	294,315
Buildings & structures maintenance payable	-	-	-
Equipment maintenance payable	-	47,380	47,380
Ration payable	10,384,986	33,972,332	33,972,332
Welfare issuances payable	(0)	533,618	533,618
Transport payable	2,938,200	5,032,249	5,032,249
Telephone payable	270,551	353,936	353,936
Electricity & water payable	2,516,674	3,914,260	3,914,260
Postal charges payable	-	-	-
Rents payable	18,090	28,000	28,000
Sanitary requirement payable	574,928	560,306	560,306
Security service payable	-	196,075	196,075
Other payables	46,570	102,744	102,744
Basic Initial issuances payable	-	-	-
Building construction bills payable	-	-	-
Retention payable	1,805,505	313,801	313,801

<b>Note No: 17</b>	<b>Restated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Training Bills payable	2,620,866	1,590,144	1,590,144
Capacity building Bills payable - staff	108,000	-	-
Post Rehabilitation Assistance bills payable	319,083	30,000	30,000
Chairman's & council members' allowance payable	-	263,170	263,170
Special Allowance payable	3,996,611	5,746,031	5,746,031
Salaries and Wages payable	894,995	1,797,694	1,999,061
Other Allowances payable	495,727	721,942	709,142
Overtime payable	109,984	132,802	132,802
Audit Committee sitting & transport allowance payable	-	55,000	30,000
PSPF Payable	63,749	188,568	-
EPF Payable	-	-	-
ETF Payable	-	-	-
Audit fee payable	396,480	396,480	-
	<b>31,920,432</b>	<b>65,621,350</b>	<b>65,199,870</b>

<b><u>Disclosure</u></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Deposit for Building	<b>5,832,000</b>	<b>7,690,560</b>	<b>7,690,560</b>

This is a Refundable Deposit for the Head Office building of the Bureau of Rehabilitation ,which was paid to BSM Holdings (Pvt) Ltd, on April 2021. This value consist of three months rentals excluding taxes. It was adjusted as per the Cabinet Decision no. CP 24/0637/614/004-I dated 26th April 2024.This amount should be settled to the Bureau at the termination of the rent agreement, that is on 31.03.2025 or continue for a further period after obtaining Cabinet approval.

<b>Note No: 18</b>	<b>Reated</b>		
	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b><u>Accumulated Capital Grant</u></b>			
Opening Balance as at 01.01.2023	1,480,373,470	1,542,285,013	1,542,285,013
Correction of Assets Value	-	(61,911,543)	(61,911,543)
Value of Motor Vehicles granted	14,500,000	-	-
Balance as at 31.12.2023	<b>1,494,873,470</b>	<b>1,480,373,470</b>	<b>1,480,373,470</b>

**Bureau of Rehabilitation**  
**Comparison of the Budgeted Expenditure and the Actual Expenditure for the year 2024**

S/ No.	Category/Object Title	Approved Budget 2024 (Rs.)	Revised Budget 2024 (Rs.)	Actual Expenditure as at 31.12.2024 (Rs.)	Balance (Rs.)	Financial Progress %	Physical Progress %
<b>RECURRENT EXPENDITURE -110-01-02-33-1503</b>							
1	<b>Personnel Emoluments</b>						
1.1	Salaries and Wages	29,851,437	35,884,214	28,439,612	7,444,602	79	79
1.2	Other Allowances	19,296,900	24,874,171	17,179,880	7,694,291	69	69
1.3	Overtime	3,163,326	1,596,837	1,475,757	121,080	92	92
1.4	Special Allowance	66,460,337	63,073,778	61,085,395	1,988,383	97	97
1.5	Council Member's Allowance	2,484,000	2,117,000	1,302,000	815,000	62	62
1.6	Audit Committee Allowance	144,000	174,000	114,000	60,000	66	66
1.7	Risk Allowance	3,600,000	-	-	-	-	-
	<b>Recurrent Total</b>	<b>125,000,000</b>	<b>127,720,000</b>	<b>109,596,644</b>	<b>18,123,356</b>	<b>86</b>	<b>86</b>
<b>RECURRENT- 110-01-02-33-1509</b>							
	<b>Other Operational Expenditure</b>						
1	Travelling Domestic	1,020,000	520,000	335,461	184,539	65	65
2	Stationery	7,180,510	6,180,510	5,375,440	805,070	87	87
3	Fuel	80,000,000	80,000,000	69,767,037	10,232,963	87	87
4	Fuel Allowances for Council Members & Staff Officers	619,440	669,440	517,360	152,080	77	77
5	Vehicles Maintenance	10,000,000	18,000,000	13,951,883	4,048,117	78	78
6	Buildings and structures Maintenance	500,000	500,000	404,998	95,002	81	81
7	Equipment Maintenance	2,000,000	4,500,000	4,421,489	78,511	98	98
8	Ration	245,525,000	193,063,000	138,929,97	54,133,003	72	72
9	Welfare Issues	5,550,000	3,550,000	3,326,537	223,463	94	94
10	Transport	42,637,599	37,637,599	33,816,750	3,820,849	90	90
11	Vehicle Allowances for Council, Audit Members & Staff Officers	1,920,000	1,120,000	1,050,000	70,000	94	94
12	Telephone	3,616,656	4,266,656	4,148,609	118,047	97	97
13	Electricity & Water	43,128,000	48,128,000	39,095,357	9,032,643	81	81
14	Postal	138,000	138,000	82,125	55,875	60	60
15	Rents	37,797,978	32,397,978	31,033,657	1,364,321	96	96
16	Sanitary Requirement	10,370,478	8,870,478	8,235,409	635,069	93	93
17	Sports and Recreational	100,000	1,000,000	280,040	719,960	28	28
18	Security Service	2,376,338	2,376,338	2,165,303	211,035	91	91
19	Audit Fees		400,000		400,000	-	-
20	Other (Petty Cash, News paper & Other Ex :)	5,520,000	5,120,000	4,190,608	929,392	82	82
	<b>Recurrent Total</b>	<b>500,000,000</b>	<b>448,438,000</b>	<b>361,128,059</b>	<b>87,309,941</b>	<b>81</b>	<b>81</b>

**Bureau of Rehabilitation**  
**Comparison of the Budgeted Expenditure and the Actual Expenditure for the year 2024**

S/ No.	Category/Object Title	Approved Budget 2024 (Rs.)	Revised Budget 2024 (Rs.)	Actual Expenditure as at 31.12.2024 (Rs.)	Balance (Rs.)	Financial Progress %	Physical Progress %
<b>CAPITAL EXPENDITURE -110-01-02-33-2201</b>							
1	<b>Acquisition of Capital Assets</b>						
1.1	Training and Development	59,799,200	53,799,200	39,954,307	13,844,893	74	88
1.2	Post Rehabilitation Assistance	3,500,000	9,500,000	6,679,272	2,820,728	70	100
1.3	Basic Initial Issuances	25,392,800	25,392,800	17,330,128	8,062,673	68	68
1.4	Common Requirements	4,379,770	23,717,600	11,297,600	12,420,000	48	48
1.5	Office equipment	3,026,305	9,611,070	5,000,072	4,610,998	52	52
1.6	Building	203,901,925	170,399,330	40,821,834	129,577,496	24	31
	<b>Capital Total</b>	<b>300,000,000</b>	<b>292,420,000</b>	<b>121,083,213</b>	<b>171,336,787</b>	<b>41</b>	<b>45</b>
	<b>Capital Total</b>	<b>925,000,000</b>	<b>868,578,000</b>	<b>591,807,915</b>	<b>276,770,085</b>	<b>68</b>	<b>69</b>

**Note :**

Comparison of the Budgeted Expenditure and the Actual Expenditure is presented on Cash Basis.

**Comparison of Actual Expenditure with the Cash Flow Statement for the year 2024**

	<u>Rs.</u>	<u>Rs.</u>
Total Personnel Emoluments as per the Statement of Comparison		109,596,644
Total Personnel Emoluments as per the Cashflow Statement		109,499,007
<b>Differenc</b>		<b><u>97,637</u></b>

**Reasons for the Difference**

Surcharges on salary vote

Salaries and Wages	12,669
Other Allowances	4,114
Special Allowance	80,854
	<b><u>97,637</u></b>

Total Other Recurrent Expenditure as per the Statement of Comparison	361,128,059
Total Capital Expenditure as per the Statement of Comparison	121,083,213
	<b><u>482,211,271</u></b>

Total cash outflow from Other Operational Expenditure as per the Cash Flow Statement	440,797,698
Total cash outflow from Investing activities as per the Cash Flow Statement	39,850,763
Total cash outflow from Financing activities as per the Cash Flow Statement	- <b><u>480,648,461</u></b>
<b>Difference</b>	<b><u>1,562,810</u></b>

**Reasons for the Difference**

Surcharges on other recurrent vote

Fuel expense	18,731
Vehicle maintenance 6 months exceeded uncollected cheque	3,100

Surcharges on Capital vote

Capacity building - staff	25,275
Training for Inmates	24,000
Retention 2024	1,805,505
	<b><u>1,876,611</u></b>

Less:

Retention released 2023	(313,801)
	<b><u>1,562,810</u></b>

**BUREAU OF REHABILITATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER**  
**2024**

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**1. Corporate Information**

**1.2 Domicile and Legal Form**

The Bureau of Rehabilitation started its operations in 2008. From 2008 to 2022 it was monitored as a Special Project / a Sub Office of the relevant Line Ministry for which it belongs to.

In 2023, the Bureau of Rehabilitation was established as a body Corporate under the provisions of the Bureau of Rehabilitation Act, No. 02 of 2023 under the Ministry of Justice.

- ❖ Address of the Registered Office and the Principal Place of the Activities of the Bureau is No. 462/2, Kaduwela Road, Ganahena, Battaramulla.
- ❖ Main Centres of the Bureau
  1. Navodawa Treatment Centre - Kandakadu
  2. Navodawa Tertiary and Vocational Training Centre - Senapura
  3. Saranga Centre – Vavuniya
- ❖ Regional Co-ordinating Offices
  1. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Colombo Office I, Mount Lavinia & Kaduwela
  2. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Colombo Office II, Head Office, Mount Lavinia
  3. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Kalutara
  4. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Gampaha
  5. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Kurunegala
  6. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Puttalam
  7. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Anuradhapura
  8. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Galle
  9. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Kandy
  10. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Hambantota
  11. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Polonnaruwa
  12. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Batticaloa
  13. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Jaffna

### **1.3 Principal Activities and Nature of Operations**

The principal functions of the Bureau comprised of the following activities which are spreaded throughout every year.

- (i) Assisting the rehabilitees to distance themselves from the war mentality and use of drugs and groom them into a behavioural change through psychological methods in accordance with their economic, social and educational levels.
- (ii) Preventing them from being in combative mentality and getting addicted to dangerous drugs through the transformation of their living ambience and enviornment.
- (iii) Imparting them knowledge in vocational exposure so that they can make themselves available for empolymenrt opportunities after reintegration into society.
- (iv) Strengthening of the family bonds, making awareness on its importance and reciprocal responsibilities and upliftment of the economic, social and welfare aspects of upkeeping the family unit.

### **1.4 Date of Authorization for Issue**

The financial statements of Bureau of Rehabilitation for the year ended 31 December 2024 were authorized for issue in accordance with a resolution of the Council dated 17<sup>th</sup> April 2025.

### **1.5 Number of Employees**

The number of employees assigned under the Bureau at the year-end was 472 (Triforces 407 & Civil 65) (2023 - 665, Triforces 592 & Civil 73).

### **1.6 Statement of Compliance**

The financial statements of the Bureau of Rehabilitation are prepared in accordance with the Sri Lanka Public Sector Accounting Standards (SLPSAS) of the Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka).

Bureau of Rehabilitation prepares the Financial Statements for the first time in 2023 with compliance to SLPSAS.

### **1.7 Statement of Responsibility of the Governing Council**

The Chairman and the members of the council take the responsibility to maintain proper books of accounts to be kept of the income and expenditure, assets and liabilities and all other transactions of the Bureau.

The Council shall submit the Audited Statement of Accounts together with the Auditor's Report to the Minister within one hundred and fifty days of the end of the financial year to which such report relates. The Minister shall place such statement and the report before Parliament within two months of the receipt thereof.

The Council takes the responsibility for the preparation and presentation of these Financial Statements as per the provisions of Sri Lanka Public Sector Accounting Standards.

## **2 Significant Accounting Policies**

### **2.1. Basis of Preparation**

The Financial Statements are prepared on the Historical Cost Basis in accordance with Sri Lanka Public Sector Accounting Standards.

The preparation of financial statements under Sri Lanka Public Sector Accounting Standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgments in the process of applying the Bureau's accounting policies. Areas involving a higher degree of judgments or complexity, or areas where assumptions and estimations are significant to the financial statements are disclosed in note no. 10, 11 and 12.

### **2.2 Going Concern**

The Council has assessed the ability of the Bureau to continue as a going concern in the foreseeable future. In the Management's view the Bureau has adequate resources and support to continue its operations in the foreseeable future. Financial Statements are prepared based on going concern basis.

### **2.3 Materiality and Aggregation**

Assets and liabilities are grouped by their nature and listed in an order that reflects their relative liquidity. The accounting principles are applied consistently other than where specially disclosed with due regard to prudence, materiality and substance over form criteria as explained in Public Sector Accounting Standards. Where appropriate, the accounting policies are disclosed in the succeeding notes.

Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

### **2.4 Functional and Presentation Currency**

These Financial Statements are presented in Sri Lankan Rupees, which is the Bureau's Functional Currency and all Financial Information has been rounded to the nearest Rupee unless otherwise specifically indicated.

## **3 Assets and Basis of their Valuation**

### **3.1 Property, Plant & Equipment**

Property, Plant and Equipment are recognized at Cost and initially recorded at cost of purchase less accumulated depreciation and any impairment losses. The cost of an item of Property, Plant and Equipment comprise its purchase price and any directly attributable cost of bringing the asset to working condition for its intended use.

The cost of self-constructed assets includes the costs of materials, direct labour, and any other costs directly attributable to bringing the asset to working condition of its intended use. This also

includes costs of dismantling and removing the items and restoring the site on which they are located.

Subsequent expenditure is capitalized only when it is possible that the future economic benefits embodied with the expenditure will flow to the Bureau and its cost can be measured reliably. All other ongoing repairs and maintenance are expensed as incurred.

### **3.2 Buildings in entrusted Lands**

The buildings which are constructed using government funds granted to the Bureau of Rehabilitation in lands which are handed over to the bureau only to use but not legally owned by the Bureau are accounted under Property, Plant and Equipment.

### **3.3 Depreciation**

Depreciation of an asset begins when it is available for use and ceases at the earlier of the dates on which the asset is derecognized.

The Bureau of Rehabilitation records its assets in the Financial Statements for the first time in 2023 and therefore it is considered as the year one for depreciation purpose.

Depreciation is calculated so as to write off the Cost of Property, Plant and Equipment on a Straight - Line Basis over the expected useful lives of the Assets concerned. The principle annual rates used for this purpose are,

Buildings	5%
Motor Vehicles	25%
Computers & Accessories	25%
Buildings Partitioning	10%
Furniture, Fittings & Office Equipment	10%
Plant, Machinery & Other Equipment	10%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals / transfers are determined by comparing the proceeds with the carrying amount. Gains on disposals / transfers are recognized within 'Sundry Income' and losses on disposals / transfers are recognized within 'Other Operating Expenses' in the Statement of Financial Performance.

### **De-recognition**

The carrying amount of an item of property, plant and equipment is de-recognized on disposal of or when no future economic benefits are expected from its use or disposal. Gains and losses on de-recognition of the asset are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment. Gains are recognized within 'Sundry Income' and losses are recognized within 'Other Operating Expenses' in the Statement of Financial Performance respectively.

### **3.4 Capital Work In Progress**

Capital Work In Progress includes the material cost, labour cost and other expenditure incurred on construction of Buildings, Fences, *etc.* All the expenses incurred will be accumulated in the Capital Work In Progress account and once the work is completed it will be transferred to the respective Asset account. Until the Asset gets capitalized, no depreciation will be charged.

### **3.5 Intangible Assets**

#### **Computer Software**

An intangible asset is an identifiable non-monetary asset without physical substance.

Intangible assets are initially recognized at cost and subsequently at cost less accumulated amortization and accumulated impairment losses. All research and development costs are recognized as an expense unless they form part of the cost of another asset that meets the recognition criteria.

Amortization is provided to write down the intangible asset on a straight-line basis, as follows:

Computer Software                            10 years

If there is an indication that there has been a significant change in amortization rate, useful life or residual value of an intangible asset, the amortization is revised prospectively to reflect the new expectations.

### **3.6 Inventories**

Inventories consist of sanitary items, Stationery, Basic issuances, Welfare issuances, Fuel for Generator and Ration. These items are held to be consumed by the Bureau and not to be sold. As a result, Inventories are valued at Cost, and Net Realizable Value is not considered. The cost of inventories is based on the First – In – First-Out (FIFO) principle.

### **3.7 Cash and Cash Equivalents**

Cash and cash equivalents comprise mainly with account balance at bank.

## **4 Accounts Payables and Accrued Expenses**

Accounts and other payables are stated at cost.

### **4.1 Provisions, Contingent Assets and Liabilities**

Provisions are recognized when the Bureau has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation.

All contingent liabilities if any will be disclosed as a note to the financial statements unless the possibility of an outflow of resources is remote.

Contingent Assets if any will be disclosed, where inflow of economic benefit is probable but not virtually certain.

## **5 Revenue from Non-Exchange Transactions**

Bureau of Rehabilitation is basically operated by the Government Grants and no any other income or funds generated itself. According to the nature that can be categorized into three types. Those are Recurrent Grant for Salaries and Wages, Recurrent Grant for Other Expenses and Capital Grant for Capital nature expenses received from the General Treasury. The amount of funds transferred to the Bureau is determined based on the Annual Budgetary Provisions. Funds are directly transferred to the Bureau. The unused Budget Allocation remaining at the end of the year is not recognized as the Receivable from the General Treasury, since unused budgetary provision lapses at the end of the year and a new budget may start for the new year.

Total Grants received during the year both Recurrent and Capital would be identified as the Receipts during the year, in the Statement of Financial Performance on Cash Basis. This is done complying with SLPAS 11 – Revenue from Non-Exchange Transactions (Taxes & Transfers).

## **6 Expenses**

Expenses of the Bureau are recognized on Accrual Basis. All the expenditure whether it is incurred or not but relevant for the period will be recognized as the expenses in the Financial Statements.

## **7 Employee Benefits**

### **7.1 Defined Benefit Plan**

The Bureau of Rehabilitation is liable to pay retirement benefit under Gratuity Act No.12 of 1983. Due to the prevailing economic condition in the country, it is decided not to create a planned asset equivalent to the provision till 2025 since the Government Treasury is unable to provide such funds. Provision for gratuity was not made during 2024 since only 41 employees were absorbed to the permanent cadre with effect from 01.08.2024 and remaining 18 contract basis employees could not be absorbed to the permanent cadre till 31.12.2024.

### **7.2 Defined Contribution Plan – EPF & ETF**

Employees are eligible for Employees' Provident Fund Contributions and Employees' Trust Fund Contributions in line with respective Statutes and Regulations. The Bureau contributes 12% and 3% of personal emoluments of employees and 8% will be deducted from personal emoluments of the employees and remit the total amount to the Employee Provident Fund and Employee Trust Fund respectively.

During the year 2024, only 41 contract basis employees were absorbed to the permanent cadre with effect from 01.08.2024, and 18 employees could not be absorbed to the permanent cadre till 31.12.2024. All the employees were continued to contribute Public Service Provident Fund (PSPF) 12% by the Bureau and 8% by the respective employee till 31<sup>st</sup> December 2024.

## **8 Significant Accounting Estimates and Judgments**

When preparing the financial statements, management undertakes a number of judgments, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses. Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below:

### **8.1 Useful Life Time of Depreciable Assets**

The Bureau reviews its estimate of the useful life time of depreciable assets at each reporting date, based on the expected economic utility of the assets.

## **9 Cash Flow Statement**

The Cash Flow Statement is prepared using the direct method as stipulated in SLPSAS 02 Cash Flow Statement, where by gross cash receipts and gross cash payments of operating activities, financing activities and investing activities have been recognized. Cash and cash equivalents comprise mainly with account balance at bank.

## **10 Events after the Reporting Date**

All the material events after the reporting period have been considered and appropriate adjustment and disclosures have been made into the financial statement, where necessary in accordance with SLPSAS 6.

# Report of the Auditor General 2024

## 10. Report of the Auditor General - 2024

### NATIONAL AUDIT OFFICE

My No. JLO/A/BCGR/FA/2023/50

Date: 15<sup>th</sup> August 2024

**Commissioner General,  
Bureau of the Commissioner General of Rehabilitation,**

**Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Bureau of Rehabilitation for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018**

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The relevant report is enclosed herewith.

Sgd. Illegibly

**G.H.D. Dharmapala**

**Auditor General (Acting)**

**Copies:** 01. Secretary, Ministry of Finance, Planning and Economic Development  
02. Secretary, Ministry of Justice and National Integration

My No: JLO/A/BCGR/FA/2024/28

Date: 15<sup>th</sup> August, 2024

**Commissioner General**  
**Bureau of the Commissioner General of Rehabilitation**

**Report of the Auditor General on the Financial Statements and other Legal and Regulatory Requirements of the Bureau of Rehabilitation for the year ended 31 December 2024 in terms of Section 12 of the National Audit Act, No. 19 of 2018**

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## **1. Financial Statement**

### **1.1. Qualified Opinion**

The audit of the financial statements of the Bureau of Rehabilitation for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statements of financial performance, changes in net assets and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018 and the Finance Act, No. 38 of 1971. In pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, my report will be tabled in parliament in due course.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion of this report, the accompanying financial statements give a true and fair view of the financial position of the Bureau of Rehabilitation as at 31 December 2024 and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

### **1.2. Basis for Qualified Opinion**

- a) The amount of Rs. 545,490 paid in excess to the contracting institution for the construction of two prison cells at the two rehabilitation centres in Senapura and Kandakadu had not been recognized as a receivable under current assets in the statement of financial position for the year under review. Furthermore, since the excess payment for these two constructions had been debited to the Building Account, the property, plant and equipment had been overstated by that amount.
- b) The security deposit of Rs. 5,832,000 paid for renting the building in which the head office is located had not been presented under current assets in the statement of financial position, but had been disclosed only in a note.
- c) The value of goods and equipment purchased in 2024 for distribution to rehabilitated beneficiaries, amounting to Rs. 3,614,459, but not yet distributed, had not been included in the stock value as at December 31 of the year under review.
- d) The sum of Rs. 19,133,235 paid in 2014 for the electricity supply to the Kandakadu Rehabilitation Center had not been capitalized under non-current assets, and the security deposit of Rs. 1,000,000 had not been recognized under current assets.

- e) Although Rs. 1,426,621 paid to the Buildings Department as management fees for four completed projects during the year should have been debited to the Buildings Account as capital expenditure, it had been instead debited to the Other Expenditure Account.
- f) The value adjusted under the name of “Buildings,” in the Capital Grant Account was Rs. 258,958,663. However, according to the documents submitted for audit to confirm the value of four buildings, the value of them was Rs. 262,890,731. Accordingly, there was a difference of Rs. 3,932,068 between the values in the supporting documents and those shown in the financial statements.
- g) Fixed assets worth Rs. 24,734,718, with a total value of Rs. 662,455,363, relating to four categories of assets that were not confirmed in the previous year audit, had not yet been confirmed.
- h) Although management is required to conduct a stock count at least once a year based on the preparation of financial statements to ensure the reliability of the stock system, due to failure to do so, the accuracy of the stock amounting to Rs. 46,895,368 included in the financial statements had not been verifiable.
- i) According to the stock records of the Bureau, the stock of stationery as at December 31 had been overstated by Rs. 223,204, while the value of basic initial issuance had been understated by Rs. 1,233,700 in the financial statements, resulting in the stock balance as at December 31 of the year under review being Rs. 1,010,496 less.
- j) Although the total value of fuel and rations purchased from the Army during the year was reported in the financial statements as Rs. 115,090,512 and Rs. 64,728,791 respectively, audit verification revealed that the actual values were Rs. 112,996,378 and Rs. 63,333,901, resulting in a difference of Rs. 3,489,024. Similarly, although the amount payable to the Army for rations and fuel was Rs. 44,014,182, the financial statements showed Rs. 14,729,779, resulting in a difference of Rs. 29,284,403.

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

### **1.3 Other information included in the Annual Report - 2024 of the Bureau**

Other information refers to information included in the Annual Report-2024 of the Bureau that I obtained prior to the date of this audit report, but which is not part of the financial statements or my audit report thereon. Management is responsible for this other information.

My opinion on the financial statements does not extend to the other information, and I do not express any form of assurance or opinion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether it is materially inconsistent with the financial statements or with knowledge obtained during the audit, or is otherwise misleading.

If, based on the other information obtained prior to the date of this audit report and the work performed, I conclude that such information is materially misstated, I am required to report the matter. I have nothing to report in this regard.

#### **1.4 Responsibility of Management and Those Charged with Governance for the Financial Statements**

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

In preparing the financial statements, management is responsible for assessing the ability of the Bureau to continue as a going concern, for applying the going concern basis of accounting, and for disclosing matters related to the continued existence of the Bureau, unless management either intends to liquidate the Bureau or has no realistic alternative but to cease operations.

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

#### **1.5 Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- The appropriateness of using the going concern basis of accounting was assessed based on the audit evidence obtained regarding whether events or conditions exist that may give rise to a

material uncertainty about the Bureau's ability to continue as a going concern. If I conclude that such a material uncertainty exists, I am required to draw attention in my auditor report to the related disclosures in the financial statements and, if those disclosures are inadequate, to modify my opinion accordingly. However, future events or conditions may cause the Bureau to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding significant audit findings, key internal control deficiencies, and other matters identified during the course of my audit.

## 2 Report on Other Legal and Regulatory Requirements

2.1 The National Audit Act, No. 19 of 2018, includes special provisions regarding the following requirements:

2.1.1 Except for the effects of the matters described in the Basis for Qualified Opinion section of my report, I have obtained all information and explanations required for the audit in accordance with Section 12(a) of the National Audit Act, No. 19 of 2018. My examination indicates that proper financial reporting has been maintained.

2.1.2 The financial statements of the Bureau are consistent with those of the **preceding year**, in accordance with the requirements of Section 6(1)(d)(iii) of the National Audit Act, No. 19 of 2018.

2.1.3 In accordance with the requirements of Section 6(1)(d)(iv) of the National Audit Act, No. 19 of 2018, the financial statements presented include the recommendations I made during the previous year, except for the observation set out in Section 1.2(g) of the Basis for Opinion.

2.2 Having considered the procedures performed and the evidence obtained, and having confined my review to the facts and circumstances, nothing has come to my attention that warrants the following statement.

2.2.1 As per the requirement of Section 12(d) of the National Audit Act, No. 19 of 2018, any member of the Board of Directors of the Bureau has a direct or indirect relationship with the Bureau in relation to any contract entered into by him/her, outside the ordinary course of business.

2.2.2 In accordance with the requirement of Section 12(e) of the National Audit Act, No. 19 of 2018, except for the following observations, there has been a failure to comply with any relevant written law or other general or special directives issued by the Governing Body of the Bureau.

Reference to Law / Regulations	Observations
(a) Paragraph 2.3 of the Public Enterprise Circular no. 01/2021 dated 16 <sup>th</sup> November 2021.	Although a strategic plan has to be prepared and submitted to the Director General, Department of Public Enterprises or the Director General, Department of National Budget through the Secretary of the relevant Line Ministry, such a strategic plan had not been prepared.
(b) Paragraph 6.6 of the Operational Manual for State Owned Enterprises dated 16 <sup>th</sup> November, 2021	Although the financial statements along with the draft annual report should be handed over to the Auditor General within sixty (60) days after the close of the financial year, such reports had been submitted for audit on 17 <sup>th</sup> April 2025.
(c) (i) Paragraph 4.2.1 (b) of the Procurement Guidelines	Although the Procurement activities envisaged at least for a period of three years shall be listed in the Master Procurement Plan, the Master Procurement Plan prepared by the Bureau for the year 2024, contained procurement activities only of the year 2024.
(ii) 4.2.2 (a) of the Procurement Guidelines	The Bureau had not prepared a document describing in chronological order, steps of each individual Procurement Action, from the point of commencement until its completion.
2.2.3 That the Bureau has not performed its powers, functions, and duties as required by Section 12 (g) of the National Audit Act, No. 19 of 2018	
2.2.4 As required by Section 12(h) of the National Audit Act, No. 19 of 2018, the resources of the Bureau have not been procured and utilized economically, efficiently and effectively within the time limits in terms of the relevant laws, except for the following observations.	
(a) Although a formal contract agreement should be written and signed in respect of any Goods or Services contract exceeding LKR 500,000.00, such an agreement had not been signed regarding the purchase of 1100 black trousers valued at Rs. 2,860,000.00 for rehabilitees and the purchase of 15 barber tool sets valued at Rs. 1,374,825/=.	
(b) The procurement valued at <b>Rs. 2,860,000.00</b> for <b>1,100 black trousers</b> had been awarded to an institution that submitted the lowest quotation. However, as per the bidding documents, all local suppliers were required to be registered for Value Added Tax (VAT) or, if not, to furnish a photocopy of the certificate issued in the name of the institution and certified by the Commissioner General of Inland Revenue but no action had been taken in this regard with respect to the selected institution.	

## 2.3 Other Facts

- (a) In terms of Section 4 (b) of the Rehabilitation Bureau Act, No. 02 of 2023, providing treatment and rehabilitation services for those who request them is included among the functions and duties of the Bureau. However, actions had not been taken to incorporate that into the Action Plan of the year 2024 and to implement the same.
- (b) Five activities included in the Action Plan for 2024, for which provisions amounting to Rs. 86,564,294 had been allocated, had not achieved any physical or financial progress.
- (c) During 2024, thirteen vocational training courses had been conducted for inmates, incurring an expenditure of Rs. 11,169,157. Although the number of inmates who had followed these vocational training courses was 314, only 36 (*i.e.*, 11.5 percent) had subsequently secured related employment, indicating a low level of effectiveness
- (d) Although the number of persons rehabilitated in 2024 was 820, it had been revealed that 134 individuals had relapsed into drug use and 27 had been imprisoned again. The total government expenditure of Rs. 591,807,915.00 had incurred for rehabilitation activities during the year, but it was observed that objective expected through the process of rehabilitating inmates had not been achieved.
- (e) Although the accommodation capacities of the rehabilitation centres at **Kandakadu, Senapura, and Vavuniya** were **500, 500, and 120 persons** respectively, the number of inmates as at **31 December 2024** stood at **101, 79, and 82 persons** respectively. Accordingly, facilities for a further **858 persons** had remained unutilized. It was therefore observed that the human and physical resources of these centres had not been utilized to their maximum capacity.
- (f) Although the review board had recommended the disposal of one Defender vehicle, one Jeep, and one motorcycle belonging to the Bureau, the necessary action in this regard had not been taken even by 31 December of the year under review.
- (g) In terms of Section 11.4 of the Public Enterprises Circular No. 01/2024 dated 28 February 2024, only one vehicle should be assigned to officers who are entitled for official vehicles, although they work for more than one State Owned Enterprises under any employment basis. However, during the year under review, while the Sri Lanka Army had provided vehicles with fuel and drivers to the Commissioner Administration (Head Office), the Rehabilitation Superintendent (Saranga Centre – Vavuniya), and the Commissioner - Rehabilitation (Head Office), the Bureau of Rehabilitation also had assigned 03 separate vehicles to these officers. Furthermore, one of these 03 vehicles had been hired on the rental basis, for which Rs. 1,196,200 had been paid as rent; in addition, Rs. 3,479,464 had been incurred as fuel expenses for all three vehicles.
- (h) Although the approved cadre of the Department was 267, the actual cadre had been only 65 and accordingly 202 posts were vacant. Of these vacancies, 10 were in the senior level, 41 in the tertiary level, and 105 in the secondary level, and 46 in the primary level. Furthermore, 46 Army officers and 361 other tri-forces personnel, and accordingly a total of 407 had been attached, during the year under review. Accordingly, 205 officers exceeding the number in the approved cadre had been attached from the Ministry of Defence.

- (i) Although the Ministry of Defence had granted approval to release 358 of Army officers and the officers holding other ranks for duties at rehabilitation centres, 49 additional officers, including Army officers and other rank officers had been attached, exceeding the approved number.
- (j) The requirement of attaching 83 personnel for clerical duties at the head office and 37 officers for general duties from the Ministry of Defence was not clear for audit examination.
- (k) Although 15 officers and 35 officers of other ranks have been attached for counselling by the Ministry of Defence, a sum of Rs. 31,045,395/- had been paid for external counselling.
- (l) Although a total of 12 persons, consisting of 03 medical officers, 06 nursing officers and 03 pharmacists, had been approved for attachment by the Ministry of Health, no steps had been taken to obtain the said personnel.

Sgd. Illegibly

**G. H. D. Dharmapala,**

Auditor General (Acting).

## 11. Sustainable Development Goals

The Bureau of Rehabilitation directs its rehabilitation processes based on several Sustainable Development Goals (SDG-2030), and the formulation of plans, their implementation, and the continuation of activities of all the divisions are carried out in alignment with these goals.

To realize **Sustainable Development Goal (SDG) No. 3 – Good Health and Well-being**, and specifically **Target 3.5 – Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol**, the Bureau of Rehabilitation, together with the Rehabilitation Division and the Post-Rehabilitation Support Branch, plays a significant role.

After admitting the individuals addicted to dangerous drugs to rehabilitation centers, as an initial step in changing them to healthy individuals they are directed toward activities such as **agriculture therapy** and **hydrotherapy**, in order to help them overcome the difficulties caused by withdrawal from harmful drug use. Furthermore, they are also involved in counselling programs conducted by the National Dangerous Drugs Control Board, including individual and group counselling sessions, as well as leadership and personality development programs conducted with the participation of external resource persons, in order to further develop the physical and mental stability gained by the them through undergoing aforementioned therapeutic treatments.

In addition to helping the individuals to overcome their dependence to drugs, the intention of the Bureau of Rehabilitation is to change them into individuals who, after reintegration into society, are capable of becoming productive citizens and can take on leadership roles in any difficulty or disaster situation they may face while living among the general public, equipped with the necessary knowledge and skills. Accordingly, in order to fulfill those objectives, the Rehabilitation Division has implemented a number of specialized awareness programs / activities, such as, **life-saving techniques, basic disaster management, first aid, emergency firefighting procedures and home care** under the theme “**Beyond Rehabilitation**”.

Furthermore, the Post-Rehabilitation Support Branch has been working to raise awareness on prevention and control of the use of dangerous drugs within the entire community; including school children, public officers, and industry-related employees, through educational programs in order to achieving Sustainable Development Goals 3 and 3.5 by increasing public awareness about the prevention and reduction of narcotic drug abuse. Also, the **individual and family counseling programs** implemented to rebuild the broken family relationships of individuals addicted to dangerous drugs have also contributed to establish **well-being among citizens**. In line with the objectives of **Sustainable Development Goal 10.2**, which aims **to empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status by the year 2030**, a total of **820 individuals addicted to drugs** were successfully reintegrated into society in 2024 through the three rehabilitation centers operating under this Bureau.

It has been able to launch **13 vocational training courses** through the training centers namely; **Senapura, Navodawa Tertiary and Vocational Literacy Training Center**, based on the skills and interests of the individuals, in order to support rehabilitees during their rehabilitation period in establishing their livelihoods after reintegration into society. Accordingly, in 2024, **53 sessions** of these training courses were conducted, providing vocational training to **649** rehabilitees. Furthermore,

after the reintegration of rehabilitees into society, their vocational and employment progress is continuously monitored by the **Socio Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries**, which operates under this Bureau and a program has also been

implemented to provide toolkits to selected rehabilitees engaged in self-employment, in order to support the improvement of their income-generating activities. This initiative paves way to enhance their skills, enable them to stand independently, and facilitate their active contribution to the national workforce.

At present, only the individuals addicted to drugs who are referred under court orders are being rehabilitated under this Bureau. However, in accordance with the provisions of the **Bureau of Rehabilitation Act No. 2 of 2023**, it is expected to **initiate rehabilitation programs for drug addicted women as well as for those who voluntarily seek rehabilitation as soon as possible**. The arrangements fulfilment of the **human resource and** infra structure facilities necessary for this have already been made.