

Bureau of Rehabilitation

Annual Report - 2023

Vision

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

Mission

**To build up future Sri Lankan society with
Intelligent, Healthy, Strong and
Disciplined Individuals**



Message from the Chairman of the Governing Council of the Bureau of Rehabilitation

I am honored to have been appointed as the Chairman of the Governing Council of the Bureau of Rehabilitation, which operates under the Ministry of Justice, Prison Affairs, and Constitutional Reforms that entrusted with the vital national mission of reintegrating individuals affected by dangerous drug dependency a serious crisis in our country back into society through the rehabilitation process. I would also like to extend my sincere gratitude to the Honorable Dr. Wijayadasa Rajapaksa, Minister of Justice, Prison Affairs, and Constitutional Reforms, for entrusting me with this significant responsibility.

Based on the national vision of creating a drug-free country, the Bureau of Rehabilitation is expanding its services and implementing programmes to address the current needs in treatment and rehabilitation as a national institution responsible for referring drug-dependent individuals to appropriate care.

I am very happy to announce that the Bureau of Rehabilitation is undertaking a major mission to address the island's existing drug problem by referring individuals tempted by drug use to treatment and rehabilitation programmes, as well as conducting drug prevention programmes for schoolchildren, the youth community, and officers across government, non-government, and private sector institutions throughout the year, fulfilling the need to protect communities, especially schoolchildren, from becoming victims of drug abuse.

In addition to treatment and rehabilitation programmes, individuals referred to this bureau also participate in vocational training programmes. The primary goal of this bureau is to contribute to the national workforce by helping them become energetic citizens with good personality.

I also affirm that the Bureau of Rehabilitation will continue to serve our motherland by expanding its services and implementing innovative programmes to help those struggling with drug dependence break free from addiction.

U. R. De Silva, PC,
Chairperson of the Governing Council
Bureau of Rehabilitation
On 24th of September, 2024.



Message from the Commissioner General of Rehabilitation

The Bureau of Rehabilitation is tasked with the immense responsibility of guiding dangerous drug dependants and those in need of rehabilitation towards the desired outcomes of the program. While the path to achieving these goals is challenging and fraught with difficulties, we remain unwavering in our commitment as an organization to reach them effectively, despite various obstacles. Turning this vision into reality and achieving successful results through the treatment and rehabilitation process implemented by the Bureau is a significant accomplishment for us.

Even though rehabilitation is not the sole measure to prevent the use of dangerous drugs, it holds a vital place among the various initiatives aimed at protecting the country from this devastating issue.

Our institution rehabilitates approximately 1,300 dangerous drug dependants at a given time. If these individuals were left in society without receiving rehabilitation, the damage to the community would be immense. Moreover, the emotional suffering of their parents, spouses, and children, the harassment endure their neighbors, and the deterioration of the physical health of dangerous drug dependants would be unavoidable. Additionally, the economic loss to the country from their lack of contribution is a significant yet often overlooked consequence.

By incorporating the expertise of academics and professionals, alongside the experience gained through long-term involvement in rehabilitation, these programs are conducted under formal syllabuses designed to foster behavioral and attitudinal development through various treatment methods and activities.

The Bureau of Rehabilitation aims to reintegrate dangerous drug dependants, who have been rejected by society, as useful, healthy, and disciplined citizens with strong personalities and we strive to create a community with professional education that can contribute to the national economy through the treatment and rehabilitation process. As an organization, we continue to work tirelessly to achieve these goals.

D D U K Hettiarachchi RSP VSV USP ndu psc MA

Major General (Retired)

Commissioner General of Rehabilitation

On 24th of September, 2024.

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1. Introduction



Bureau of the Commissioner General of Rehabilitation, established to rehabilitate wayward combatants and drug addicts referred for rehabilitation under court orders, was incorporated as a body under Act No. 2 of 2023 as the ‘Bureau of Rehabilitation’ This Bureau of Rehabilitation is currently operating under the Ministry of Justice, Prison Affairs, and Constitutional Reforms.

The main duty of this Bureau is to provide treatment and rehabilitation to drug dependants who request it or are required to receive it in accordance with the Drug Dependancy Persons (Treatment and Rehabilitation) Act, No. 54 of 2007. For that purpose, three centers are currently operating under this Bureau: the Treatment and Rehabilitation Center - Kandakadu, the Tertiary and Vocational Literacy Training Centre - Senapura, and the Reintegration Centre - Vavuniya.

Thirteen (13) Economic, Social, and Welfare Co-ordinating Offices for Rehabilitated Persons have been established across all districts with the purpose of providing essential guidance and welfare services to improve the quality of life and economic status of rehabilitated individuals, as well as offering them post-care support.

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.

The primary hope is that individuals reintegrating into society after rehabilitation will be included in the national labor force utilizing the knowledge and training provided through the rehabilitation programmes, activities and professional training during the rehabilitation period and get their contribution to the development of the country.

1.1. 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 dependant persons, who in terms of the Drug Dependand 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) engage in an organized manner, the potentials of persons who are undergoing treatments and rehabilitation to use them productively to enhance the economy;
- (e) advice the Minister with regard to programmes for rehabilitation, treatment and aftercare having regard to the basic norms of Human Rights;
- (f) review, monitor and provide any other assistance to persons who have re-integrated into the society after treatments and rehabilitation;
- (g) receive grants, gifts or donations in cash or kind: Provided however, the Bureau shall obtain the prior written approval of the Department of External Resources of the Ministry of the Minister assigned the subject of Finance, in respect of all foreign grants, gifts or donations made to the Bureau;
- (h) open and maintain any account with any bank as it may think 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 such amount of money belonging to the Bureau as are not immediately required for the purposes of this Act;
- (k) acquire, hold, take or give on lease or hire, mortgage, pledge, sell or otherwise dispose of any movable or immovable property;
- (l) enter into and perform either directly or indirectly through any officer or agent of the Bureau, all such contracts or agreements as may be necessary, for the exercise of the powers and the carrying out of its functions;
- (m) make rules in respect of 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 dependant persons to be established and maintained under the direction of the National Dangerous Drugs Control Board;
- (o) conduct training programmes relating to rehabilitation; and
- (p) do all such other acts which may be incidental or conducive to the attainment of the objective of this Act or the exercise of the powers assigned to the Bureau under this Act.

1.2. Aims and Objectives of the Bureau of Rehabilitation

1.2.1 Aims of the Bureau of Rehabilitation

- (a) To assist the rehabilitees to distance themselves from the usage of drugs and direct them into a behavioural change through psychological methods.
- (b) To prevent them from being addicted to dangerous drugs through the transformation of their living ambience and environment.
- (c) To impart them knowledge in vocational exposure so that they can make themselves available for employment opportunities after reintegrating into society.
- (d) 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.

1.2.2 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 effective reintegration and reconciliation, through developing socio-economic standards

2. Organization

2.1 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.

2.2 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
- (vi) 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 (hereinafter referred to as 'appointed members'), is as follows:

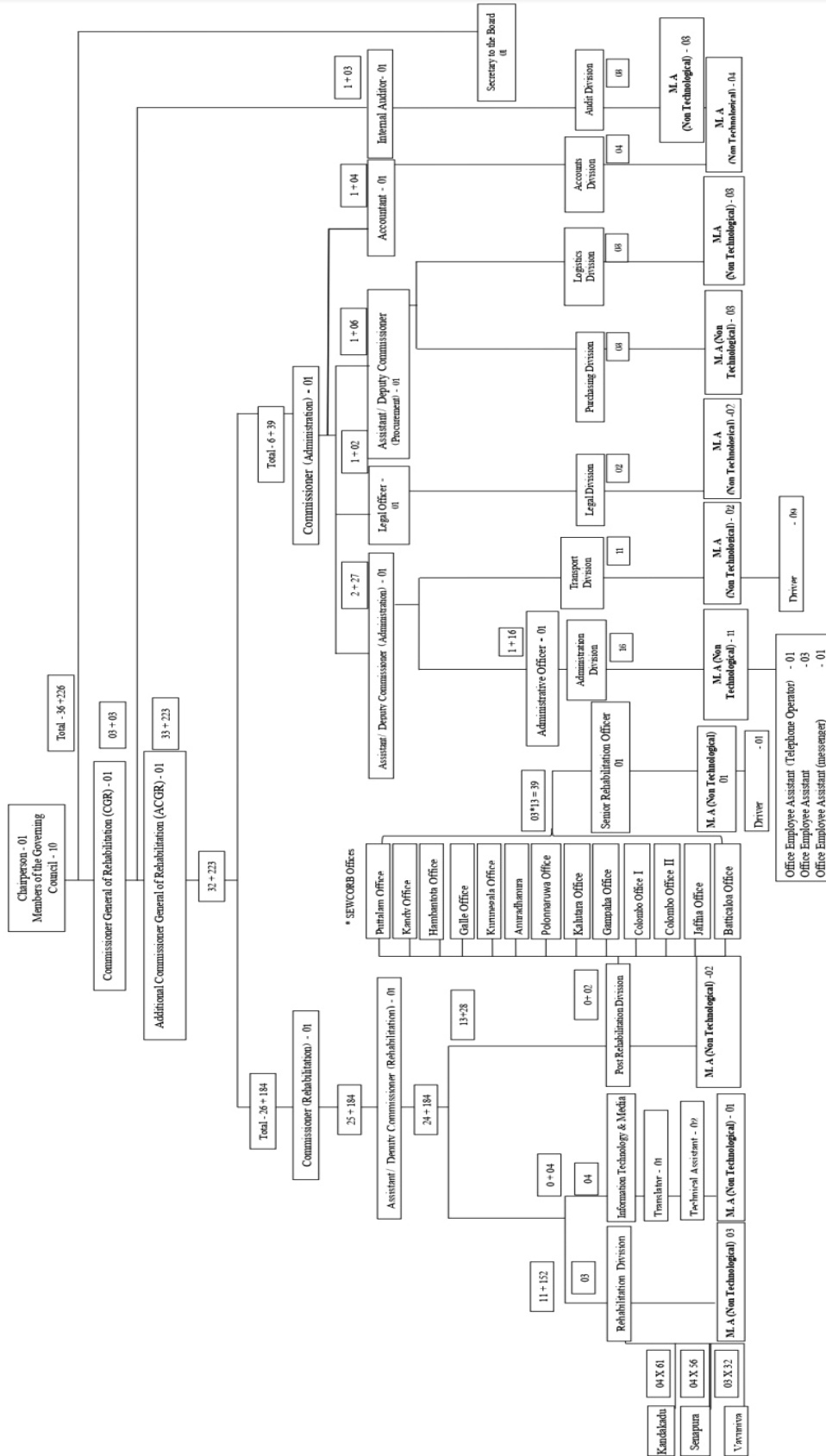
- (i) two persons who shall possess academic and professional qualifications and have experience in the fields of rehabilitation,
- (ii) two persons who shall possess academic and professional qualifications and have experience in the field of social integration; and
- (iii) a person who shall possess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

Details of the Chairperson and the appointed members of the Governing Council of the Bureau of Rehabilitation are as follows

Nature of the Appointment	Name	Current position/position held before retirement/Address
Chairperson of the Governing Council	President's Counsel (PC) Mr.Udaya Rohan De Silva	Chairperson, Bureau of Rehabilitation, No. 462/2, Kaduwela Road, Ganahena, Battaramulla
Appointed Member	Emiretus Professor (Mr.) R.K.Ariyaratna	Former Vice Chancellor, (Retired) University of the Visual and Performing Arts
Appointed Member	Senior Professor (Mr.) Mohamed Mujithaba Mohamed Najim	Department of Zoology and Environmental Management, University of Kelaniya, Dalugama, Kelaniya.
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,
Ex-officio member	Mr. E.A.J. Edirisinghe	Additional Secretary Ministry of Defence, Defence Headquarters Complex, Sri Jayewardenepura, Kotte.
Ex-officio member	Mrs. C. Sureshwaran	Director General(Planning), Ministry of Justice, Prison Affairs and Constitutional Reforms No. 19, Sri Sangharaja Mawatha, Colombo
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, Ministry of Education "Isurupaya", Battaramulla.
Ex-officio member	Mr. Shakya Nanayakkara	Chairman , National Dangerous Drugs Control Board No. 388, Kotte Road, Rajagiriya.
Ex-officio member	Mr. K. V. D. A. J. Karavita	Senior Deputy Inspector General, (Training and Advanced Training) Sri Lanka Police, Colombo 01.
Observer	Mrs. K.S.Dayarathne	Director , Department of Treasury Operations, Ministry of Finance, Economic Stabilization & National Policies Ministry of Finance Colombo 01.

2.3 Organization Structure

Bureau of Rehabilitation - Organization Structure (Total:262)



* Chairman and council members are not included in the proposed staff summary.

2.3.1 Number of approved cadre and vacancies

S/N	Salary Code	Designation	No. of posts approved	Existing Cadre	No. of posts vacant
Senior Level					
1	HM-2-1	Commissioner General of Rehabilitation	1	1	0
2	HM-1-3	Additional Commissioner General of Rehabilitation	1		1
3	HM-1-2	Commissioner (Rehabilitation)	1		1
4	HM-1-2	Commissioner (Administration)	1		1
5	MM-1-1	Assistant/ Deputy Commissioner (Administration)	1		1
6		Assistant Deputy Commissioner (Procurement)	1		1
7		Assistant/ Deputy Commissioner (Rehabilitation)	1		1
8		Superintendent of Rehabilitation	3		3
9		Legal Officer	1		1
10		Accountant	1	1	0
11		Internal Auditor	1	1	0
Tertiary Level					
12	JM-1-1	Assistant Superintendent of Rehabilitation	6		6
13		Secretary to the Board	1		1
14		Administrative Officer	1	1	0
15		Supplying Officer	2		2
16	MA-5-2	Rehabilitation Officer	13		13
17	MA-4	Translator	1	1	0
18		Counseling Officer (Rehabilitation)	22	4	18
Secondary Level					
19	MA-2-2	Counseling Assistant - Rehabilitation	37		37
20		Physical Training Instructor	10		10
21		Health Assistant	5		5
22	MA-2-1	Information Technology Assistant	2	3	0
23	MA-1-1	Management Assistant	67	20	47
24		Management Assistant *	7	7	0
Primary Level					
25	PL-3	Driver	36	4	32
26		Plumber / water pump operator	3		3
27		Electrician / Generator Operator	3		3
28	PL -2	Cook	6	2	4
29		Cook ★	4	4	0
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
Total			262	69	194

Approval has been granted by the Department of Management Services, as per letter No. DMS/1869 dated 27.06.2023, for the 262 approved posts for the civilian staff of the Bureau of Rehabilitation. The recruitment procedures for these approved posts, including corresponding designations and salary codes, were prepared and submitted for the Department of Management Services' approval on 23.10.2023.

A staff recruited on contract basis has been deployed for essential positions required to maintain rehabilitation process successfully and their tenure is extended year by year as per the service requirement. According to letters No. DMS/1148-II dated 03.03.2023 and No. DMS/1869 dated 27.07.2023 from the Department of Management Services, the service period for the posts will be from 01.01.2023 until either the date when the new recruitment for the Bureau of Rehabilitation is methodically completed or until 31.12.2023, whichever comes first.

Furthermore, even though there are positions approved by the Department of Management Services that should be held by civil officers, due to the vacancies of these officers, these positions had to be filled by employing officers and other ranks from the tri-forces (as presented under Annexure 'b')

In addition, essential positions were created under the instructions and approval of the Presidential Secretariat, and five retired military personnel were recruited for these positions on a contract basis. These positions were approved as personal to the holder with the consent of the Department of Management Services. Furthermore, their salaries and allowances were determined in accordance with Public Administration Circular 3/2018.

3. Rehabilitation Performances

3.1. Rehabilitation Centers Operating in 2023

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

1. Treatment and Rehabilitation Center - Kandakadu
2. Tertiary and Vocational Literacy Training Centre - Senapura
3. Reintegration Centre - Vavuniya.



1. Treatment and Rehabilitation Center - Kandakadu



2. Tertiary and Vocational Literacy Training Centre - Senapura



3. Reintegration Centre - Vavuniya

3.1.1 Number of individuals that can be rehabilitated in a centre

Number of residential rehabilitators that can be rehabilitated simultaneously in the above rehabilitation centers

S.N.	Rehabilitation Center	Number of residential rehabilitators that can be rehabilitated
1	Treatment and Rehabilitation Center - Kandakadu	500
2	Tertiary and Vocational Literacy Training Centre - Senapura	500
3	Reintegration Centre - Vavuniya.	120

These rehabilitation centers provide rehabilitation to the individuals referred under court orders.

3.1.2 Number of Rehabilitees rehabilitated in 2023

The following table shows the number of rehabilitees referred to this Bureau for Rehabilitation under court orders from 01.01.2023 to 31.12.2023.

Year	Details	Number referred to rehabilitation
2023	January	84
	February	85
	March	90
	April	105
	May	84
	June	118
	July	149
	August	260
	September	212
	October	259
	November	165
	December	214
	Total	1,825

3.1.3 The statistical data of rehabilitees who were residentially rehabilitated as of 31.12.2023 in each rehabilitation center established under this Bureau are as follows:

Year	Rehabilitation Center	No. of rehabilitees
2023	Treatment and Rehabilitation Center - Kandakadu	399
	Tertiary and Vocational Literacy Training Centre - Senapura	482
	Reintegration Centre - Vavuniya.	113
	Total	994

3.2 Rehabilitation Activities

Physical, mental, health, and spiritual programmes were conducted during this period with the participation of recognized professional resource persons in Sri Lanka, according to a formal schedule. These programmes met the basic needs of rehabilitees referred for a six-month rehabilitation period. By conducting these programmes, the physical and mental conditions of the rehabilitees, who suffer from various physical and mental disorders, were improved, fostering optimistic attitudes and positive thinking. The programmes conducted and the related visual data are provided below.

S/N	Description	No. of programmes
1	Mental and physical development programmes (spiritual, counselling, yoga and various therapies)	330
2	Educational programmes (Sinhala, English and Tamil languages, technical knowledge and special day celebrations)	97
3	Religious programmes	51
4	Sports programmes	12
5	Leadership and personality development programmes	17
6	Self-employment training programmes	5
7	Aesthetic Programmes	46



Rehabilitees are Participated in rehabilitation programs for mental and physical development.



Rehabilitees are participated in Educational Programs



Rehabilitees are participated in Religious Programmes



Rehabilitees are participated in Sports Programmes



Rehabilitees are participated in Aesthetic Programmes

In addition to the above programmes, 11 vocational training courses have been conducted at the Tertiary and Vocational Literacy Training Centre - Senapura with the aim of imparting the necessary knowledge for participants to sustain their livelihoods after successfully completing the rehabilitation period and reintegrating into society.

S/N	Name of the Course	No. of Courses conducted in 2023
1	Computer Course - Basic	3
2	Computer Hardware Course	3
3	Waiter / Steward Course	3
4	Hair Dressing Course	3
5	Bakery Products Course	3
6	Plumber Technician Course	3
7	Masonry Course	3
8	Carpentry Course	3
9	Aluminum Fabrication Course	1
10	Backhoe loader operators Course	4
11	Gem cutting & Polishing Course	2



Hair Dressing Course



Gem Cutting and Polishing



Backhoe loader operations Course



Bakery Products Course



Computer Course



Waiter / Steward Course



Aluminum Fabrication Course



Carpentry Course



Masonry Course

3.2.1 Programmes/ Awareness programmes under the theme of ‘Beyond Rehabilitation’

The programmes and activities implemented in 2023 under the theme ‘Beyond Rehabilitation’ in order to transform the drug addicts to be useful members in the Society:

- Conducting courses on life-saving techniques.
- Awareness on basic disaster management skills.
- Awareness on First Aid.
- How to act as an ordinary citizen in case of an information that there is a bomb at a certain place.
- Awareness on how to act in an emergency fire situation.
- Awareness on the negative consequences of mobile phone use and responsible behavior on social media and the internet.
- Awareness about the importance of protecting forests.
- Awareness about the importance of protecting the environment.
- Awareness about the importance of conserving water resources.
- Awareness about the importance of using electricity sparingly.
- Awareness about the historical places in Sri Lanka and their importance.
- Awareness on how to prepare a good generation of children.
- Awareness on how to lead a good family life.
- Awareness on the importance of being aware of the key aspects of the Constitution of the Democratic Socialist Republic of Sri Lanka as a citizen of the country.
- Awareness about the importance of coastal conservation and conservation of marine resources.
- Awareness about the harm caused to human life and environment by using plastic and polythene.
- Training programmes on organic fertilizer production.
- Training programmes on adventure activities for selected and willing participants.
- Training programmes on house gardening.
- Obtaining driving licenses and passports to suitable rehabilitees.
- Obtaining national identity cards to all those who do not have national identity cards.
- Broom and Ekel Broom Production Programme.
- Programmes to provide legal aid to rehabilitees.
- Awareness on the importance of living in harmony, and peaceful coexistence among the different races in Sri Lanka.



Awareness Programme on First Aid



Awareness Programme on How to Respond in an Emergency Fire Situation



Awareness Programme on the Importance of Protecting the Environment



Awareness Programme on Life-Saving Techniques



Awareness Programme on Maintaining a Good Family Life

3.2.2 Medical Clinics for Rehabilitees

Special attention is always given to the health conditions of rehabilitees undergoing residential rehabilitation, ensuring they receive necessary medical treatment or hospitalization in case of emergencies. Additionally, referrals to appropriate consultants for physical and mental health treatment, awareness programmes on other physical diseases, and medical clinics have been conducted at the centers. In 2023. The following medical clinics and awareness programmes were conducted, with medical facilities provided as needed.

- Ayurvedic doctors visits to rehabilitation Centers.
- Awareness programmes on How to prevent cancer.
- Awareness programmes on how to prevents non-communicable diseases.
- Awareness programmes on STD and AIDS.
- Awareness programmes on nutritious food.
- Conducting eye clinics for rehabilitees.
- Awareness among the rehabilitees about dental care and tooth preservation.
- Awareness programmes on prevent of kidney diseases.
- Awareness programmes on how to prevent diabetes.
- Conducting ENT Clinics and awareness programmes.
- Conducting “**Restart a Heart**” programmes.
- Awareness programmes on dengue prevention.
- Awareness programmes for skin diseases for rehabilitees.



Rehabilitees are participated in medical clinics and awareness programmes

3.2.3 Programmes to develop skills and talents

To enhance the knowledge and productive use of leisure time during rehabilitation, each center has been equipped with library facilities, as well as areas for reading newspapers and watching television. These resources allow rehabilitees to stay informed about current events both domestically and globally on daily basis, while also offering entertainment through selected movies and programmes. Further, the rehabilitation program includes a variety of sports activities such as cricket, football, handball, netball, carrom, checkers, chess, and badminton and musical instruments and necessary facilities are provided in the centers to support the rehabilitees of singing and playing abilities. In addition to this, Indoor and outdoor fitness centers have been established to promote the physical and mental well-being of rehabilitees while these centers are equipped for suitable fitness programmes, which are conducted under the guidance of gym instructors. In 2023, several programmes were implemented across the centers to develop the skills and inherent abilities of the rehabilitees as indicated below.

- Bodybuilding champion of the center
- Fittest Rehabilitee of the Centre
- Singing Star of the Centre
- Dancing Star of the Centre
- Best Comperere of the Centre



Rehabilitees are participating in the programmes to develop their talents

3.2.4 Other Programmes

The following programmes have been implemented as essential agro-therapy to support the physical and mental health development of rehabilitees and to improve their livelihoods after reintegration into society, with the aim of making them self-employed.

- (a) Maize Cultivation Project.
- (b) Production of organic fertilizer.
- (c) Manufacture of cement blocks

(a) Maize Cultivation Project

To harness the labor of rehabilitees for national development and as a form of agro-therapy, a maize cultivation project was launched at the Treatment & Rehabilitation Centre – Kandakadu and this project is supported by the National Food Promotion Board and financially backed by the Ceylon Biscuit Company, seeking to address current food needs and reduce the import of animal feed by promoting local production.



(b) Production of Organic Fertilizer

An awareness program has been launched at the Tertiary and Vocational Literacy Training Centre - Senapura to educate rehabilitees on producing compost fertilizer using discarded garbage, food scraps, and plant parts disposed from the rehabilitation centers. The main objectives of this program are as follows:

1. To impart knowledge on the production of high-quality compost fertilizer.
2. Education on organic fertilizer production
3. Reducing environmental pollution through waste management.
4. Expansion of self-employment.



(c) Manufacture of Cement Blocks.

The Manufacture of Cement Blocks programme has been launched at the Tertiary and Vocational Literacy Training Centre - Senapura with the aim of providing the knowledge and training needed to produce cement blocks and guide rehabilitees toward self-employment.



3.3. Reintegration of the rehabilitees into society

Rehabilitees referred for a rehabilitation period of six months have been reintegrated into society at the end of the rehabilitation process or on the date specified in the court order. Accordingly, the number of rehabilitees reintegrated after rehabilitation during the year from 01.01.2023 to 31.12.2023, is as follows:

Month	No. Reintegrated
January	47
February	57
March	63
April	107
May	102
June	59
July	93
August	57
September	109
October	63
November	84
December	85
Total	926

3.4 Carrying out follow-up activities for rehabilitees reintegrated into society

After the rehabilitation period ends, 13 Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, established under this Bureau, carry out necessary welfare activities to improve the economic and social living standards of rehabilitees following their reintegration into society. Accordingly, the number of rehabilitees followed up by these offices since the start of rehabilitation for dangerous drug dependants up to 31.12.2023 is as follows:

S/N	Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries	Total number of rehabilitees reintegrated into society from the year 2013 up to 31.12.2023	Number of rehabilitees followed up since the year 2013 up to 31.12.2023	Number of follow-ups conducted from 01.01.2023 to 31.12.2023.
1	Colombo I	1,398	1,341	319
2	Colombo II	1,229	1,188	261
3	Gampaha	2,164	1,889	352
4	Kalutara	410	399	68
5	Puttalam	250	228	95
6	Kurunegala	621	616	103
7	Galle	883	841	264
8	Hambantota	259	258	407
9	Kandy	237	234	283
10	Anuradhapura	254	249	489
11	Polonnaruwa	73	71	18
12	Batticalo	53	49	25
13	Jaffna	155	119	97
Total		7,986	7,482	2,781

3.5 Programmes/awareness carried out by Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries

The primary objective of the Socio, Economic and Welfare Coordinating for Rehabilitated Beneficiaries offices is to carry out necessary welfare activities to improve the economic and social conditions of rehabilitees reintegrated into society. Nevertheless, these offices have implemented socially important awareness programmes across different segments of society, with contributions from various academic officers, National Dangerous Drugs Control Board resource persons, Social Service Instructors, and officers from the Police Anti-Narcotics Division, all for the well-being of the community. Among these initiatives, numerous awareness programmes were conducted in schools across the island, focusing on the alarming tendency of school children to become addicted to drugs, currently one of the most serious issues. The most important lectures covered topics such as the side effects of drug use, the temptations of drug addiction, and methods for overcoming addiction. Accordingly, from 01.01.2023 to 31.12.2023, the details of the programmes conducted by the Socio, Economic and Welfare Coordinating for Rehabilitated Beneficiaries offices are as follows:

No.	Description	No. of programmes
1	Awareness Programme for the Students	525
2	Awareness Programme to the Government Officers	90
3	Awareness Programme for General Public	188
4	Awareness Programme for the Drug Addicts	44
5	Individual and Family Counseling Programmes	106
Total		953



Awareness Programme for the Students



Awareness Programme for General Public



Awareness Programme to the Government Officers

4. Staff Training Programmes

It is crucial to have a well-trained staff with a strong understanding of the process to ensure the rehabilitation process continues successfully and with high quality. To help rehabilitees reintegrate into society as good citizens while maintaining a positive relationship with them, training courses and programmes/activities involving experts from government and non-government organizations have been conducted. These programmes were designed to enhance the knowledge and skills of staff members who were on duty in 2023. The details are as follows:

S/N	Name of the Course/Programme	Date	No. participated
1	One day awareness programme of personality development	27.01.2023	32
2	One day certificate course in drug counseling	07.01.2023	10
3	Three day counselling programmes	13-15.02.2023	3
4	One day awareness programme on Beekeeping	20.02.2023	38
5	Two day awareness programme on how to minimize audit issues in government institutes.	22 - 23.03.2022	7
6	Two day awareness programme on Internal Audit and Internal Controls	24 -25.04.2023	3
7	One-day awareness programme on time and life management	10.05.2023	70
8	One day seminar on how to respond to a heart attack	12.05.2023	50
9	One day awareness programme on minimizing electricity and gas use in providing hot water for the use of rehabilitees.	15.05.2023	25
10	One day awareness programme on the New Bureau of Rehabilitation Act	17. 05.2023	73
11	One day certificate course in Drug Counselling	17.06.2023	1
12	One-day awareness programme on music therapy	20.06.2023	88
13	One day training programme on leadership training	05.07.2023	4
14	One day clinic on mobile eye exams	07.07.2023	52
15	One day programme on Cardiopulmonary Resuscitation (CPR)	19.07.2023	80
16	One-day awareness programme on Counseling Ethics and Policy	26.07.2023	38
17	One day seminar on Counseling Professionalism	26.07.2023	85
18	One day awareness programme on Constitution of the Democratic Socialistic Republic of Sri Lanka	17.08.2023	91
19	One day training programme on literary appreciation	23.08.2023	37

S/N	Name of the Course/Programme	Date	No. participated
20	Five day training programme by the Dangerous Drugs Control Board for consultation officers	11-15.09.2023	59
21	One day programme on Literary Appreciation	20.09.2023	59
22	Four day training programme on Attitude Development, Establishments code	02 - 05.10.2023	20
23	One day training programme on counseling	03.10.2023	35
24	Psychological intervention in rehabilitation process – one year Diploma Course	From 08.10.2022 to 07.10. 2023	47
25	One day programme on literary appreciation	18.10.2023	73
26	Awareness programme on public accounting standards	12, 19,25,26.10.2023	16
27	Two day awareness programme on procurement process	13-14.11.2023	10
28	One day programme on stress management	22.11.2023	72
29	Announcing Training Course – phase 1	21-29.11.2023	10
30	Two day training course in photography	05 - 06.12.2023	18
31	Announcing Training Course – phase 11	07-15.12.2023	10
32	One day programme on literary appreciation	13.12.2023	90



Staff is attending to the Training Programmes

5. Provision of infrastructure for rehabilitation process

Measures have been taken to purchase: goods, equipment, materials, and services required by the Headquarters Office of the Bureau of Rehabilitation, Rehabilitation Centers, and Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, as well as the materials and services related to their infrastructural development activities, under the Ministry's Procurement Committee, subject to the restrictions imposed by the Bureau's Procurement Committee. All goods and equipment procured shall be accurately documented in the Bureau's main inventory ledgers and issued according to the specific requirements of each institution. Actions have also been taken to maintain detailed records of these goods and equipment at the respective rehabilitation centers and Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries, with sub-inventory ledgers maintained.

5.1 Constructions related to Rehabilitation

Dormitories for rehabilitees rehabilitated at the Tertiary and Vocational Literacy Training Centre – Senapura, Treatment and Rehabilitation Center – Kandakadu, and Reintegration Centre – Vavuniya, as well as construction related to training and administration needs, along with descriptions of construction related to the administrative needs of the Socio, Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries for the year 2023, are detailed as follows:

5.1.1 Treatment and Rehabilitation Centre – Kandakadu

S/N	Name of the entity	Implementation Progress %
1	External and internal fence construction	85%
2	Construction of Generator Plant Building	100%
3	Completion of Balance work at Hospital of the Centre	100%
4	Construction of 02 Officer Quarters Buildings (Division No. 01)	63%
5	Construction of Officer Quarters Building (Division No. 02)	68%
6	Construction of Three Lavatory Systems	100%
7	Electric fence construction	100%

5.1.2 Tertiary and Vocational Education Centre – Senapura

S/N	Name of the entity	Implementation Progress %
1	Construction of Two Lavatory Systems	100%
2	Construction of a bathing place	100%
3	Construction of the Water Distribution and Drainage Systems	94%
4	Construction of a Dining Area and TV Lounge for Rehabilitees	100%
5	Head Office & Logistics Office Renovation	100%
6	Construction of Guardrooms.	100%
7	Construction of Director's official residence	100%
8	Police quarters construction	100%
9	The construction of the Officer's two-storied quarters	100%
10	Construction of an Elephant Fence and Security Fence around the Cultivated Areas	100%

6. Providing meals to the rehabilitees

The military food recipe, prepared by the army based on medical recommendations, is provided to military personnel attached to the rehabilitation centers. The same recipe is obtained from the army supply and issued as nutritious cooked food to the rehabilitees who are addicted to dangerous drugs.

6.1 The food recipe provided to the residential rehabilitees of the Treatment and Rehabilitation Center – Kandakadu and the Tertiary and Vocational Literacy Training Centre – Senapura.

Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday	
	The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to
Breakfast													
White Raw Rice	170g	Bread/White Raw Rice	170g	Red Raw Rice	170g	White Raw Rice	170g	White Raw Rice	170g	Bread/White Raw Rice	170g	White Raw Rice	170g
Potatoes	070g	Mysoor Dal	030g	Chickpea Curry	30g	Mysoor Dhal	30g	Masoor Dal	30g	Mysoor Dhal	30g	Masoor Dal	30g
Pol Sambol	25g	Pol Sambol	025g	Pol Sambol	25g	Pol Sambol	25g	Pol Sambol	25g	Pol Sambol	25g	Pol Sambol	25g
Lunch													
Samba Rice	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g
Sailfish	070g	dried sprats	57g	chicken	75g	Sailfish Curry	70g	Chicken	75g	Chicken	75g	Sailfish	70g
Potato curry	070g	Mysoor Dal	25g	Beans ('Nil' Variety)	70g	Spinach & Dhal	70g	Chickpea Dhal	25g	Potato Curry	70g	Mysoor Dal	25g
Okra	070g	Beet Root	70g	Cucumber	70g	Brinjal	70g	Bitter Gourd	70g	Papadam	10g	Carrot	70g
Mukunuwenna	070g	Water Spinach	70g	Dhal	25g	Beetroot	70g	Gotukola	57g	Water Spinach	70g	Mukunuwenna	70g
Dinner													
Samba Rice	190g	Samba Rice	190g	White Raw Rice	170g	Samba Rice	190g	Samba Rice	190g	Red Raw Rice	170g	Samba Rice	190g
Dried Sprats	57g	Brinjal	070g	Leeks	70g	Lasia Stalk	70g	Okra	70g	Beans ('Nil' Variety)	70g	Leeks	70g
Mysoor Dhal	25g	Egg	1	Canned Fish	57g	Egg Curry	1	Dried Sprats	57g	Canned Fish	57g	Dried Sprats	57g
Beans ('Nil' Variety)	070g	Cabbage	70g	Potatoes	70g	Mysoor Dhal	25g	Pumpkin	70g	Cabbage	70g	Potatoes	70g

6.2 The food recipe provided to the residential rehabilitees of the Reintegration Centre - Vavuniya.

Monday		Tuesday		Wednesday		Thursday		Friday		Saturday		Sunday	
	The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to		The quantity entitled to
Tea - 05:00 hrs													
Milk Tea		Milk Tea		Milk Tea		Milk Tea		Milk Tea		Milk Tea		Milk Tea	
Break													
White Raw Rice /Bread	170g	White Raw Rice	170g	Red Raw Rice	170g	White Raw Rice	170g	White Raw Rice / Bread	170g	Milk Rice (White Raw Rice)	170g	Red Raw Rice	170g
Sailfish Curry	070g	Mysoor Dal	030g	Chickpea Curry	030g	Mysoor Dal	30g	Mysoor Dal	030g	Tuna Fish Ambul Thiyal	030g	Moong Dal Curry	030g
Dal Curry	025g	Pol Sambol	025g	Pol Sambol	025g	Pol Sambol	025g	Pol Sambol	025g	Katta sambal	025g	Pol Sambol	025g
Tea - 10:00 hrs													
Milk Tea		Milk Tea		Milk Tea		Milk Tea		Milk Tea		Milk Tea		Milk Tea	
Lunch													
Fried Rice(Samba)	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g	Samba Rice	190g
Chicken	075g	Dried Sprats tempered	057g	Chicken	075g	Sailfish Curry	070g	Dried Fish Tempered	057g	Chicken	075g	Seer Fish	070g
Potatoes Curry	070g	Chana Dhal Curry	025g	Potato milk curry	070g	Potato Curry	070g	Dal Curry	025g	Dhal Curry	025g	Spinach & Dal Curry	070g
Papadam	010g	Bitter gourd	070g	Brinjal moju	070g	Okra Curry	070g	Pumpin Curry	070g	Carrot Curry	070g	Brinjal moju	070g
Water Spinach Stir Fry	070g	Gotukola Sambol	057g	Beetroot Curry	070g	Kale Mellum	070g	Mukunuwenna	070g	Mukunuwenna	070g	Beetroot Curry	070g
Tea - 17:00 hrs													
Plain Tea		Plain Tea		Plain Tea		Plain Tea		Plain Tea		Plain Tea		Plain Tea	
Dinner													
Samba Rice	190g	Samba Rice	190g	White Raw Rice	170g	Samba Rice	190g	Samba Rice	190g	Samba Rice	170g	Samba Rice	190g
Tuna Curry	070g	Sailfish Curry cooked in coconut milk	070g	Sailfish Curry	070g	Fried Chicken Curry	075g	Chicken	075g	Sailfish	070g	Dried Fish Tempered	057g
Cabbage Mellum	070g	Pumpkin Curry with Roasted Coconut	070g	Cabbage Tempered	070g	Dhal Curry	025g	Beetroot Curry	070g	Potato Milk Curry	070g	Dal Curry	025g
Beans Curry('Nil' Variety)	070g	Tempered Capsicum	070g	Carrot Curry	070g	Beans Curry('Nil' Variety)	070g	Okra Curry	070g	Brinjal Moju	070g	Lasia Stalk Curry	070g
cooking melon Curry	070g	Beetroot tempered	070g	Gotukola Sambol	070g	Leeks Tempered	070g	Tempered Potatoes	070g	Beetroot Curry	070g	Carrot Curry	070g

7. Security

As of 31.12.2023, the Sri Lanka Army and the Sri Lanka Police have arranged to provide security for each center. The number of security personnel provided by the Sri Lanka Army and the Sri Lanka Police for each center is as follows.

S/N	Rehabilitation Centre	Sri Lanka Army		Police Officers	
		Officers	Other Ranks	Officers	Police Constable
1	Reintegration Centre – Vavuniya	1	30	1	1
2	Tertiary and Vocational Literacy Training Centre – Senapura	1	60	1	3
3	Treatment and Rehabilitation Centre – Kandakadu	1	76	1	5

8. Strategies for the year 2024

- 8.1 Along with the drug prevention program, this Bureau has planned to rehabilitate more individuals simultaneously by expanding activities for those dependent on dangerous drugs. Efforts are being expedited to acquire the following lands and buildings to establish new rehabilitation centers under this initiative:
- (a) The Bureau has temporarily received buildings managed by the National Youth Corps, belonged to the Kantale Sugar Factory, from the office of the Assistant Commissioner of Lands, Kantale, for the purpose of establishing a rehabilitation center. The formal transfer process is underway, and there is a need to provide all necessary resources, including infrastructure development and staffing, to fully establish the rehabilitation center.
- 8.2 A staff of 262 has been approved for the respective positions in this Bureau by the Department of Management Services. There is an urgent need to recruit staff for the vacant positions.
- 8.3 The development of the Vavuniya Reintegration Center, operated by this Bureau to rehabilitate women dependent on dangerous drugs, has now been completed. Staffing is needed to initiate rehabilitation services, as well as to ensure the security of the center.

Financial Statements

2023

9. Financial Statements - 2023

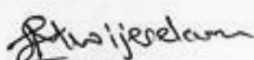
Bureau of Rehabilitation Statement of Financial Performance for the year ended 31st December 2023

	Note No.	2023 Rs.
Receipts		
Treasury Grant - Recurrent (Salary)		109,533,986
Treasury Grant - Recurrent (Other)	1	420,815,460
Sundry Income	2	4,320
Treasury Grant - Capital	3	172,968,326
Total Receipts		703,322,092
Expenditure		
Administrative Expenses	4	110,837,204
Supplies & Requisites	5	342,320,007
Training & Development	6	29,186,479
Contractual Services & Maintenance Expenses	7	122,156,006
Other Operational Expenses	8	41,946,006
Depreciation	9	123,265,653
Total Expenses		769,711,355
Surplus / (Deficit) from operations		(66,389,263)

Bureau of Rehabilitation
Statement of Financial Position as at 31st December 2023

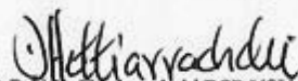
	Note No	2023 Rs.
ASSETS		
Non - Current Assets		
Property, Plant & Equipment	10	1,273,822,070
Capital Work in Progress	11	150,337,020
Current Assets		
Inventories	12	53,889,429
Prepayments	13	1,132,987
Cash and Cash Equivalents	14	2,293,254
TOTAL ASSETS		<u>1,481,504,762</u>
LIABILITIES		
Non - Current Liabilities		
Current Liabilities		
Provisions & Other Payables	15	65,199,870
TOTAL LIABILITIES		<u>65,199,870</u>
NET ASSETS		<u>1,416,304,892</u>
NET ASSETS / EQUITY		
CAPITAL & RESERVES		
Accumulated Capital Grant	16	1,480,373,470
Accumulated Capital Grant (Agri Project)		2,320,685
Accumulated Surplus/(Deficit)		(66,389,263)
TOTAL NET ASSETS / EQUITY		<u>1,416,304,892</u>

We certify that the Financial Statements for the year ended 31st December 2023 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

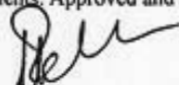
S.M. Wijesekara
Accountant
Bureau of Rehabilitation



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.



U.R. De Silva (PC)
Chairman
Bureau of Rehabilitation



C. Sureshwaran
Council Member
Bureau of Rehabilitation

**Chairperson of the Council
Bureau of Rehabilitation**

Bureau of Rehabilitation
Statement of Changes in Net Assets / Equity for the year ended 31st December 2023

Description	Accumulated Capital Grant (Rs.)	Accumulated Capital Grant-Agri project (Rs.)	Accumulated Surplus/Deficit (Rs.)	Total Net Assets / Equity (Rs.)
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)
Closing Balance as at 31.12.2023	1,480,373,470	2,320,685	(66,389,263)	1,416,304,892

Note:

Correction of assets value includes corrections done to the opening balance of the Non Current Assets. The details are as follows.

	<u>Value (Rs.)</u>	<u>Value (Rs.)</u>
Correction of the Buildings value		
Value identified as Capital WIP	(298,037,684)	
Value identified as Renovations	(15,064,082)	
Correction of the value	<u>(42,094,467)</u>	(355,196,232)
Correction of Capital WIP value		
Value identified as Buildings	(42,494,170)	
Value identified as Renovations	(1,536,975)	
Correction of the value	<u>24,276,772</u>	(19,754,373)
Correction of Motor Vehicle value		45,800,000
Correction of Computer & Accessories value		
Unrecorded Assets	67,080,877	
Value identified as Consumables	<u>(110,250)</u>	66,970,627

Correction of Furniture, Fittings & Office Equipments		
Value identified as Consumables	(8,053,653)	
Value identified as Computer & Accessories	(1,609,901)	
Value identified as Plant, Machinery & Other Equipment	(8,557,187)	
Unrecorded Assets	<u>130,478,540</u>	112,257,799
Correction of Plant & Machinery & Other Equipments		
Value identified as Consumables	(2,598,472)	
Value identified as Computer & Accessories	(5,076,600)	
Value identified as Furniture, Fittings & Office Equipments	(2,236,155)	
Correction of the value	(454,796)	
Unrecorded Assets	<u>89,996,239</u>	79,630,216
Unrecorded Building Partitioning value		<u>8,380,420</u>
		<u>(61,911,543)</u>

Bureau of Rehabilitation
Cashflow Statement for the year ended 31st December 2023

	2023	2023
	Rs.	Rs.
Cashflow from Operating Activities		
Treasury Grant Received - Recurrent (Salary)	109,533,986	
Treasury Grant Received - Recurrent (Other)	356,060,297	
Treasury Grant Received - Agri project	9,527,670	
Sundry Income	4,320	
Salaries & Allowances paid	(109,210,481)	
Other Recurrent Expenditure paid	(361,120,805)	
Purchase of Basic Initial Issuances	(49,240,738)	
Purchase of Consumables	(10,410,288)	
Purchase of Consumables (Agri Project)	(9,527,670)	
Training and Development Expenditure paid	(25,745,349)	
Post Rehabilitation Assistance paid	<u>(3,208,351)</u>	
<i>Net Cashflow from Operating Activities</i>		(93,337,410)
Cashflow from Investing Activities		
Purchase of Furniture, Fittings & Office Equipments	(1,422,086)	
Purchase of Computers & Accessories	(9,933,699)	
Purchase of Plant, Machinery & Other Equipments	(988,814)	
Purchasing items - WIP	(34,671,940)	
Purchase of Motor Vehicles (Agri Vehicle parts)	(1,141,440)	
Payment for Constructions of Buildings	<u>(29,179,683)</u>	
<i>Net Cashflow from Investing Activities</i>		(77,337,662)
Cashflow from Financing Activities		
Treasury Grant Received - Capital	171,826,886	
Treasury Grant Received - Agri project	<u>1,141,440</u>	
<i>Net Cashflow from Financing Activities</i>		172,968,326
Increase / Decrease in Cash & Cash Equivalents		2,293,254
Cash & Cash Equivalents as at 01.01.2023		-
Cash & Cash Equivalents as at 31.12.2023		<u><u>2,293,254</u></u>

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.

	2023
	Rs.
Cash and Cash Equivalents	
Bank of Ceylon - Borella Super Branch (0007042763)	2,293,254
Petty cash imprest	-
	<u>2,293,254</u>

Bureau of Rehabilitation
Notes to the Financial Performance for the year ended 31st December 2023

	2023
	Rs.
Note No: 01	
Treasury Grant - Recurrent (Other)	
Receipts -Other Recurrent	356,060,297
Receipts - (Agri Project)	9,527,670
Vote transfer for Ration & Fuel	<u>55,227,493</u>
	<u>420,815,460</u>
Note:	
Ration & Fuel vote transfers includes following amounts during 01.01.2023 to 30.04.2023. These vote transfers were done from Ministry of Justice to Army Commander.	
It is included in the Expenses of the Bureau and the Revenue for the year as per SLPSAS 11.	
Vote transfer for Ration	33,221,776
Vote transfer for Fuel	<u>22,005,717</u>
	<u>55,227,493</u>
Note No. 02	
Sundry Income	
Revenue from sale of old newspapers	<u>4,320</u>
Note No. 03	Rs.
Treasury Grant - Capital	
Receipts - Capital	171,826,886
Receipts - Agri Project	<u>1,141,440</u>
	<u>172,968,326</u>
Note No. 04	Rs.
Administrative Expenses	
Salaries and Wages	29,578,757
Other Allowances	11,016,096
Overtime	1,789,840
Special Allowance	65,692,353
Traveling Domestic	877,548
Chairman's monthly allowance	525,000
Chairman's transport & fuel allowance	700,610
Council members' sitting & transport allowance	627,000
Audit Committee sitting & transport allowance	<u>30,000</u>
	<u>110,837,204</u>

Note No. 05	Rs.
Supplies & requisites	
Stationery	7,639,167
Fuel	85,901,268
Ration	167,163,702
Welfare Issuances	7,905,442
Sports and Recreational	195,730
Basic Initial Issuances	48,032,105
Consumables	25,482,593
	<u>342,320,007</u>

Note No.: 06	Rs.
Training & Development	
Training programs - Inmates	23,032,949
Capacity building - Staff	2,945,179
Post Rehabilitation Assitance	3,208,351
	<u>29,186,479</u>

Note No. 07	Rs.
Contractual services & Maintenance expenses	
Vehicle Maintenance	15,584,673
Buildings & Structures Maintenance	7,986,798
Equipment Maintenance	6,173,082
Telephone	3,965,399
Electricity & Water	41,563,298
Postal	120,000
Rents	36,842,474
Sanitary Requirement	7,360,085
Security Service	2,560,196
	<u>122,156,006</u>

Note No. 08	Rs.
Other Operational Expenses	
Transport	35,221,983
Operating Lease Rental	2,333,986
Other (Petty Cash exp, News paper & Other Exp)	4,390,036
	<u>41,946,006</u>

Note No. 9

Depreciation

	Rs.
Depreciation - Buildings	45,509,378
Depreciation - Motor Vehicles	29,929,090
Depreciation - Computers & Accessories	20,740,570
Depreciation - Building Partitioning	838,042
Depreciation - Furniture, Fittings & Office Equipments	15,805,289
Depreciation - Plant, Machinery & Other Equipments	10,368,284
Depreciation - Asset Management Software	75,000
	<u>123,265,653</u>

Bureau of Rehabilitation

Notes to the Statement of Financial Position as at 31st December 2023

Note No:10

Property, Plant & Equipment	Balance as at 01.01.2023 Rs.	Additions Rs.	Adjustments Rs.	Disposals Rs.	Balance as at 31.12.2023 Rs.
Cost					
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	66,970,627	-	92,307,437
Building Partitioning	-	-	8,380,420	-	8,380,420
Furniture, Fittings & Office Equipments	45,279,521	1,422,086	112,257,799	-	158,959,406
Plant, Machinery & Other Equipments	22,588,046	2,505,879	79,630,216	-	104,724,141
Asset Management Software	750,000	-	-	-	750,000
Grand Total	1,399,575,306	44,496,587	(46,954,169)	-	1,397,117,724

	Balance as at 01.01.2023 Rs.	Depreciation charges for the period Rs.	Adjustments Rs.	Depreciation charges for Disposals Rs.	Balance as at 31.12.2023 Rs.
Depreciation					
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	-	-	20,740,570
Acc. Dep. - Building Partitioning	-	838,042	-	-	838,042
Acc. Dep. - Furniture, Fittings & Office Equipments	-	15,805,289	-	-	15,805,289
Acc. Dep. - Plant, Machinery & Other Equipments	-	10,368,284	-	-	10,368,284
Acc. Dep. - Asset Management Software	-	75,000	-	-	75,000
Grand Total	-	123,265,653	-	-	123,265,653
Net Book Value	1,399,575,306				1,273,852,070

Note No. 11

	Balance as at			Capitalised during the period Rs.	Balance as at 31.12.2023 Rs.
	01.01.2023 Rs.	Additions Rs.	Adjustments		
Capital Work in Progress	135,419,453	34,671,940	(19,754,373)	-	150,337,020
	135,419,453	34,671,940	(19,754,373)	-	150,337,020
Grand Total	<u>1,534,994,759</u>				<u>1,424,189,091</u>

Disclosures of the Lands occupied by the Bureau of Rehabilitation**Kandakadu Rehabilitation Centre**

Kandakadu Rehabilitation 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.

Senapura Rehabilitation Centre

Senapura Rehabilitation Centre 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.

Vavuniya Rehabilitation Centre

Vavuniya Rehabilitation 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 and Welfare Coordinating Officers for Rehabilitated Beneficiaries - Kandy Office

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.

Socio, Economic and Welfare Coordinating Officers for Rehabilitated Beneficiaries - Kurunegala Office

Socio Economic & Welfare Co-ordinating office for Rehabilitated Beneficiaries in Kurunegala is situated in a land area of 01 acres, 01 rood, 17 perches. It was belong to Divisional Secretariat - Weerambagedara where K/Sewardana Munasingha School was conducted previously. The process of proper handing over this land is still in progress through Land Commissioner General Department.

Disclosures of the Motor Vehicles belongs to the Bureau of Rehabilitation

There are two Motor Vehicles which are belongs to the Bureau of Rehabilitation since 2015 but not used during the year 2023 since those were not in running condition. At the end of the year 2023 the committee appointed by the Ministry of Justice was recommended to repair those two vehicles to bring them into usable condition. At the beginning of the year 2024 those vehicles were repaired and valuations were obtained on 03.01.2024 from the Department of Government Valuation for Insurance purpose and the details are as follows.

<u>Vehicle No.</u>	<u>Vehicle Type</u>
PB 7843	Micro cab
KI 5895	Jeep

The above vehicles were valued on 03.01.2024 and those were not in usable condition during 2023 and previously for few years, those were not included in the value of Motor Vehicles under Non Current Assets and hence not considered for Depreciation.

Note No. 12	2023
Inventories	Rs.
Stationery	8,885,279
Fuel	622,285
Ration	340,895
Welfare Issuances	6,699,078
Basic Initial Issuances	29,161,063
Consumables	7,739,329
Sports and Recreational	441,500
	<u>53,889,429</u>

Note No. 13	2023
Prepayments	Rs.
Maintenance agreements (photocopy machines)	289,677
Insurance	843,310
	<u>1,132,987</u>

	2023
	Rs.
Note No. 14	
Cash and Cash Equivalents	
Bank of Ceylon - Borella Super Branch (0007042763)	2,293,254
Petty cash imprest	-
	<u>2,293,254</u>

	2023
	Rs.
Note No. 15	
Provisions & other payables	
Travelling Domestic payable	62,298
Stationery payable	34,155
Fuel payable	9,254,049
Vehicle maintenance payable	294,315
Buildings & structures maintenance payable	-
Equipment maintenance payable	47,380
Ration payable	33,972,332
Welfare issuances payable	533,618
Transport payable	5,032,249
Telephone payable	353,936
Electricity & water payable	3,914,260
Postal charges payable	-
Rents payable	28,000
Sanitary requirement payable	560,306
Security service payable	196,075
Other payables	102,744
Basic Initial issuances payable	-
Building construction bills payable	-
Retention payable	313,801
Training Bills payable	1,590,144
Post Rehabilitation Assistance bills payable	30,000
Chairman's & council members' allowance payable	263,170
Special Allowance payable	5,746,031
Salaries and Wages payable	1,999,061
Other Allowances payable	709,142
Overtime payable	132,802
Audit Committee sitting & transport allowance payable	30,000
	<u>65,199,870</u>

	Rs.
<u>Disclosure</u>	
Deposit for Building	<u>7,690,560</u>

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 monthly rental of Rs. 2,563,520 for 3 months. This amount should be settled to the Bureau at the termination of the rent agreement, that is on 31.03.2024 or continue for a further period complying with the provisions of the cabinet approval.

	2023
	Rs.
Note No. 16	
Accumulated Capital Grant	
Opening Balance as at 01.01.2023	1,542,285,013
Correction of Assets Value	<u>(61,911,543)</u>
Balance as at 31.12.2023	<u>1,480,373,470</u>

Disclosure

Kandakadu Sinhapura Corn Cultivation Project

Bureau of Rehabilitation has undertaken a Corn Cultivation project with the financial assistance from the Ministry of Agriculture during the year 2022 and 2023. The details of the allocation transfers done by the Ministry of Agriculture and the Expenditure incurred by the Bureau are as follows:

	Rs.	Rs.
<i>For the year 2022</i>		
<u>Vote No.: 118-02-26-004(2509)</u>		
Allocation transfer by the Ministry of Agriculture		39,546,017
Expenditure incurred by the Bureau		
5KVA Generator	540,000	
Sheeder Machine	719,000	
Electric Water Pump	258,065	
Hume Pipe	297,275	
Alkathene Pipe	<u>506,345</u>	<u>(2,320,685)</u>
Balance allocation returned to the Treasury on 31.12.2022		<u>37,225,332</u>
<i>For the year 2023</i>		
<u>Vote No.: 118-02-03-79-2202</u>		
Allocation transfer by the Ministry of Agriculture		10,669,110
Expenditure incurred by the Bureau		
Insecticides	319,000	
Trap	472,501	
Nineteen Tiller	220,170	
Disc ploughs	416,970	
Tractor Rotary	724,470	
Maize Seeds	<u>2,000,000</u>	<u>(4,153,110)</u>
Fertilizer	<u>6,516,000</u>	<u>(6,516,000)</u>
Balance allocation returned to the Treasury on 31.12.2023		<u>-</u>

The assets received from the above funds are identified as the assets belongs to the Bureau since those are used by the Bureau. The Assets & Inventory items purchased during the year 2022 are recognised through Accumulated Capital Grant account. The Assets & Inventory items purchased during the year 2023 are recognised through Receipts during the year 2023.

<u>Assets identified under Motor Vehicles category (2023)</u>	Rs.
<u>Vote No.: 118-02-03-79-2202</u>	
Disc ploughs	416,970
Tractor Rotary	<u>724,470</u>
	<u>1,141,440</u>

Assets identified under Plant, Machinery & Other Equipments category (2022)

<u>Vote No.: 118-02-26-004(2509)</u>	
5KVA Generator	540,000
Sheeder Machine	719,000
Electric Water Pump	<u>258,065</u>
	<u>1,517,065</u>

Bureau of Rehabilitation
Comparison of the Budgeted Expenditure and the Actual Expenditure for the
year 2023

Category/Object Title	Approved Budget 2023 (Rs.)	Revised Budget 2023 (Rs.)	Actual Expenditure as at 31.12.2023 (Rs.)	Balance (Rs.)	Financial Progress %	Physical Progress %
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RECURRENT EXPENDITURE -110-01-07-01-1503

Personnel Emoluments

Salaries and Wages	34,609,594	34,609,594	29,871,698	4,737,895	86	86
Other Allowances	13,005,300	13,005,300	11,869,968	1,135,332	91	91
Overtime	4,212,744	4,212,744	1,821,455	2,391,289	43	43
Special Allowance	73,172,362	73,172,362	66,010,995	7,161,367	90	90
Recurrent Total	125,000,000	125,000,000	109,574,116	15,425,884	88	88

RECURRENT- 110-01-07-01-1509

Other Operational Expenditure

Traveling Domestic	2,910,000	1,410,000	835,558	574,442	59	59
Stationery	14,815,950	14,815,950	10,259,406	4,556,544	69	69
Fuel	80,376,028	97,876,028	87,148,560	10,727,468	89	91
Vehicles Maintenance	8,000,000	17,000,000	16,980,102	19,898	100	100
Buildings and structures Maintenance	2,000,000	2,000,000	1,999,167	833	100	100
Equipment Maintenance	2,000,000	6,400,000	6,307,463	92,537	99	99
Ration	296,812,500	187,312,500	142,514,317	44,798,183	76	88
Welfare Issuances	13,076,000	13,076,000	10,841,148	2,234,852	83	83
Transport	54,259,988	44,259,988	36,226,686	8,033,302	82	82
Telephone	3,620,400	3,820,400	3,759,216	61,184	98	98
Electricity & Water	28,440,000	40,840,000	39,580,354	1,259,646	97	97
Postal	288,000	288,000	120,000	168,000	42	42
Rents	31,290,240	39,790,240	39,619,838	170,402	100	100
Sanitary Requirement	15,043,000	11,043,000	8,342,425	2,700,575	76	76
Sports and Recreational	1,038,294	1,038,294	21,160	1,017,134	2	2
Security Service	2,649,600	2,649,600	2,590,582	59,018	98	98
Other (Petty Cash, News paper & Other Exp.)	7,380,000	5,380,000	4,064,573	1,315,427	76	76
Recurrent Total	564,000,000	489,000,000	411,210,558	77,789,442	84	89

CAPITAL EXPENDITURE -110-01-07-01-2202**Acquisition of Capital Assets**

Training and Development	50,200,000	49,200,000	25,816,221	23,383,779	52	79
Post Rehabilitation Assitance	2,500,000	3,500,000	3,208,351	291,649	92	100
Basic Initial Issuances	82,772,800	65,672,800	49,240,738	16,432,062	75	75
Common Requirements	8,960,872	17,360,872	9,851,032	7,509,840	57	57
Office equipment	4,069,625	12,769,625	11,918,861	850,764	93	93
Building	151,496,703	151,496,703	70,407,959	81,088,744	46	78
Capital Total	300,000,000	300,000,000	170,443,163	129,556,837	57	80
Grand Total	989,000,000	914,000,000	691,227,837	222,772,163	76	

Note :

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

BUREAU OF REHABILITATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2023

1. Corporate Information

1.2 Domicile and Legal Form

The Bureau of Rehabilitation was 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. Reintegration Centre - Vavuniya

- ❖ Regional Co-ordinating Offices

1. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Colombo Office I, Mount Lavinia
2. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Kalutara
3. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Gampaha
4. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Kurunegala
5. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Puttalam
6. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Anuradhapura
7. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Galle
8. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Kandy

9. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Hambantota
10. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Polonnaruwa
11. Socio Economic & Welfare Co-ordinating Office for Rehabilitated Beneficiaries – Colombo Office II, Mount Lavinia
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 activities 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 environment.
- (iii) Imparting them knowledge in vocational exposure so that they can make themselves available for employment 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 31st December, 2023 were authorized for issue in accordance with a resolution of the Council dated 19th February, 2024.

1.5 Number of Employees

The number of employees assigned under the Bureau at the year-end was 665 (Triforces 592 & Civil 73) (2022 -675, Triforces 594 & Civil 81).

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 this year 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 and 11.

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 de-recognized.

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 are determined by comparing the proceeds with the carrying amount and are recognized within ‘Government Income’ 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 and are recognized net within ‘Government Income’ in the Statement of Financial Performance.

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
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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 SLPSAS 11 – Revenue from Non-Exchange Transactions (Taxes & Transfers).

6. Expenses

Expenses of the Bureau is 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. Also, not to make a provision during 2023 since all the employees belong to the Bureau are on Contract basis at present.

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 2023 the contract basis employees could not be absorbed to the permanent cadre, and hence they were continued to contribute Public Service Provident Fund (PSPF) 12% by the Bureau and 8% by the respective employee till 31st December 2023.

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 Lifetime of Depreciable Assets

The Bureau reviews its estimate of the useful lifetime 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 2023

10. Report of the Auditor General

NATIONAL AUDIT OFFICE

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

Date: 31st July 2024

Commissioner General,
Bureau of the Commissioner General of Rehabilitation,

Report of the Auditor General under Section 12 of the National Audit Act No. 19 of 2018 with regard to the Financial Statements and other Legal and Regulatory Requirements of the Bureau of the Commissioner General of Rehabilitation for the year ending on the 31st of December 2023.

The relevant report is enclosed herewith.

Sgd. Illegibly
W.P.C.Wicramarathne
Auditor General,

Copies: 01. Secretary, Ministry of Finance, Economic Stabilization and National Policies
02. Secretary, Ministry of Justice, Prison Affairs and Constitutional Reforms

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

Date: 31st July 2024

Commissioner General
Bureau of the Commissioner General of Rehabilitation

Report of the Auditor General under Section 12 of the National Audit Act No. 19 of 2018 with regard to the Financial Statements and other Legal and Regulatory Requirements of the Bureau of the Commissioner General of Rehabilitation for the year ending on the 31st of December 2023.

1. Financial Statements

1.1 Qualified Opinion

The financial statements of the Bureau of the Commissioner General of Rehabilitation for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including significant accounting policies, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and Finance Act No. 38 of 1971. My Report under Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be forwarded to the parliament in due course.

In my opinion, except for the effects of the matters described under the ‘basis for the qualified opinion’ in this report, the financial statements give a true and fair view of Bureau as at 31st December, 2023 and its financial performance and cash flow for the year then ended, in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

- (a) According to paragraph 17 of the Sri Lanka Public Sector Accounting Standards 20, computer software worth Rs. 750,000 should have been classified as intangible assets, but it has been recorded under property, plant, and equipment.
- (b) Since this Bureau, formerly under the Ministry of Justice, has prepared financial statements as an independent entity from 01st January, 2023, these were not disclosed in the financial statements. Similarly, as of 01st January, 2023, the net adjusted value of the change in fixed asset values, adjusted to the capital grant account balance, was Rs. 61,911,543. No evidence was provided to the audit regarding the calculation of the Rs. 23,485,930 increase in the value of three asset categories and the Rs. 638,969,433 decrease in another asset category.
- (c) Even though, as of 1st January, 2023, a total of Rs. 43,053,863 in liabilities was taken over as the balance to be paid, the Ministry's CIGAS program showed the value of the

liabilities as Rs. 23,825,607 as of December 31, 2022, resulting in a difference of Rs. 19,228,256.

- (d) The total payment of Rs. 7,529,210, made in two installments of Rs. 3,815,021 and Rs. 3,714,189 on 30th December 2016, and 31th December, 2016, respectively for the construction of two restroom buildings at the Kandakadu and Senapura rehabilitation centers, was incorrectly adjusted to the work-in-progress account instead of being recognized as an advance.
- (e) Five air conditioners worth Rs. 1,375,000 were accounted under computer software instead of being accounted for under plant, machinery, and other equipment.
- (f) The Bureau's contribution to the Employees' Provident Fund for the year 2023 is Rs. 2,878,195, and it was debited to the Salaries and Wages Account instead of a separate account.

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, 2023 of the Bureau

Other information represents the information included in the Annual Report, 2023 of the Bureau which is to be scheduled to produce afterward the date of this audit report but not included in my audit report on the financial statements. Management is responsible for this other information.

I do not discover other information through my opinion on Financial Statements and I do not provide any kind of assurance or state opinion with regard to that information.

With regard to my audit of Financial Statements, my responsibility is to read the aforesaid other information recognized when available and in doing so to check whether the other information is not sufficiently mismatched with the Financial Statements or in accordance with my knowledge obtained in the audit or in another way.

If I conclude that there are material misstatements in reading the Annual Report, 2023 of the Bureau, it would be communicated to those charged with governance. If there were further material misstatements that had not been rectified those would be included in my report to parliament in pursuance of provisions in Article 154(6) of the Constitution that would be tabled in due course.

1.4 Responsibilities of the management and controlling parties in the financial statements.

It is the responsibility of the management to prepare and fairly present these financial statements in accordance with the accounting standards of the public sector in Sri Lanka and to determine the internal controls required to enable the preparation of financial statements without quantitative misrepresentations due to fraud or errors.

In preparing financial statements, it is the responsibility of the management to determine the capacity to maintain the continuity of the institute. The management also has a responsibility to keep accounts and disclose matters relevant to the continued existence of the Bureau, unless it intends to liquidate the Bureau or discontinue operations when there is no other option.

Responsibilities related to the financial reporting process of the Bureau are borne by the controlling parties.

Sub-section 16 (1) of the National Audit Act, No. 19 of 2018 provides for the proper maintenance of books and records on its own income, expenditure, assets and liabilities so as to ensure the preparation of annual and periodical financial statements of the Bureau.

1.5 Responsibilities of the Auditor in relation to the financial statement auditing

As a whole, my intention is to issue an auditor's report incorporating my opinion providing a fair proof that the financial statements are without quantitative misrepresentations due to, frauds and errors. Despite the fair certification is a high level of guarantee, when auditing is carried out in accordance with the Sri Lanka Audit Standards, it is not always a guarantee that it will detect quantitative misrepresentations at all material times. Frauds and errors, individual or collective, can lead to quantitative misrepresentations which are expected to affect the economic decisions made by users based on these financial statements.

I conducted the audit in accordance with the Sri Lanka Audit Standards with professional judgment and professional scepticism. Furthermore,

- When identifying and assessing the risks of quantitative misrepresentations in financial statements due to fraud or errors, it is the basis of my opinion that it requires obtaining adequate and appropriate audit evidence to overcome the risks posed by frauds or errors by way of planning appropriate audit procedures as the case may be. The impact of fraud is far greater than the impact of quantitative misrepresentations and corruption, forgery, deliberate evasion of internal controls can lead to a fraud.
- An understanding of the internal governance of the institute was gained in order to plan an appropriate audit procedures, although it is not intend express an opinion on the effectiveness of internal control.
- The appropriateness of the accounting policies and fairness of the accounting estimates used and the relevant disclosures made by management were evaluated.
- The relevance of using the institute's continuity basis for accounting was determined based on the audit evidence obtained as to whether there was quantitative uncertainty about the Bureau's continuity due to events or circumstances. If there is sufficient uncertainty, the audit report should focus on the disclosures made in the financial statements, and if those disclosures are not sufficient, my opinion should be distorted. However, continued existence may end on future events or circumstances.

- The presentation, structure and content of the financial statements including disclosures were evaluated and it was evaluated that the transactions and events on which they were based are included in the financial statements in an appropriate and fair manner.

The governing parties were made aware of the important audit findings, key internal governance weaknesses and other issues identified during my audit.

2. Report on other legal and regulatory requirements

- 2.1 The National Audit Act, No. 19 of 2018 contains special provisions regarding the following requirements.
- 2.1.1. Except for the effects of the matters described under the ‘basis for the qualified opinion’ in this report, in accordance with the requirements of section 12 (a) of the National Audit Act, No. 19 of 2018, I obtained all information and clarification required for the audit and as appeared in my inquiry, proper financial reporting has been maintained by the Bureau.
- 2.2 In restricting the actions taken and the evidence obtained and quantitative facts, nothing came to my notice to state follows.
- 2.2.1 According to the requirement of Section 12(d) of the National Audit Act, No. 19 of 2018, a member of the Governing Council of the Bureau may have a direct or indirect involvement in any Agreement pertaining to the Bureau, outside its general business of activities.
- 2.2.2 In accordance with the requirements set out in Section 12 (f) of the National Audit Act, No. 19 of 2018, save and except for the observation mentioned below, inconsistency with any applicable written law or any other general or special provisions issued by the Governing Council of the Bureau.

Reference to Law/ Regulations	Observations
(a) Para 8 (vii) of the Pension Circular No.07/2015 dated 23 rd July,2015 of the Department of Pensions.	Even though contributions for each month should be sent to the Employees’ Provident Fund by the 10 th day of the following month, in 10 instances, Rs. 1,729,038 was remitted with a delay of 2 to 32 days beyond the due date
(b) Para 6.6 of the Operational Manual for State Owned Enterprises dated 16 th November, 2021	The draft annual report, along with the financial statements, had not been submitted for audit
(c) Para 4.4 of the Guidelines on Corporate Governance for State Owned Enterprises dated 6 th November, 2021	Although Audit Committee meetings are supposed to be held every three months, the Bureau held only one Audit Committee meeting for the year 2023, on 14 th December, 2023

- 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. According to the requirement mentioned in Section 12 (h) of the National Audit Act No. 19 of 2018, apart from the following observations, the resources of the Bureau had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.
- (a) Even though the bidding document specified that all bidders submitting quotations for the supply of goods locally must be registered for Value Added Tax, or else must submit a photocopy of the certificate obtained in the name of the institute and certified by the Commissioner General of the Inland Revenue Department as per the Gazette Notification, the institute selected for the procurement of 750 T-shirts with collars did not act accordingly. Additionally, a formal contract agreement was required to be written and signed according to section 8.9.1(b) of the Procurement Guidelines. Despite incurring a cost of Rs. 858,750 for these purchases, no formal contract was signed.
 - (b) Even though the entire procurement process should be planned to ensure that there are financial provisions to meet the contract cost before awarding the contract for the construction of three dormitories at the Kandakadu Treatment and Rehabilitation Centre, and to ensure that the project is completed within the stipulated time as per Para 4.1.1 of the Procurement Guidelines, actions have not been taken accordingly. Further, as the physical progress of these construction projects is more than 60 percent, by stopping the Phase I and Phase II contracts, the expenditure incurred so far, amounting to Rs. 35,066,985, was deemed wasteful. Additionally, contrary to Section 3.2 of the Cabinet Memorandum for Cabinet Decision No. ෧෧/21/2084/306/094, the contract values for Phase I and Phase II contracts exceeded by Rs. 8,523,646 and Rs. 5,382,818, respectively, which corresponds to variations of 22 percent and 30 percent of the contract prices.

2.3 Other Facts

- (a). Although six training programs were planned for analyzing local market opportunities during the year, only one program was implemented, and expenses amounting to Rs. 94,005 were incurred. This represents 96 percent of the total provision.
- (b). Although the National Food Promotion Board, the Bureau of the Commissioner General of Rehabilitation, and a private company began a maize cultivation project in the Welikanda Residential Business Management Area by providing the labor of rehabilitees, based on a memorandum of understanding signed on 4th October, 2022 for a duration of five years, the project was stopped as it did not yield results.
- (c). The two tasks mentioned in the 2023 action plan, namely study tours and livelihood enhancement for post-rehabilitation, had not been implemented.

- (d). According to paragraph 4(b) of the Bureau of Rehabilitation Act No. 02 of 2023, providing treatment and rehabilitation for those seeking such services is part of the bureau's duties. However, this task was not included in the 2023 action plan, nor was it implemented.
- (e) For the project of growing maize for animal feed, the Ministry of Agriculture allocated Rs. 39,546,017 for 2022 and Rs. 10,669,110 for 2023, totaling Rs. 50,215,127. During these two years, Rs. 12,989,795 was expended. Nevertheless, by the audit date of 3rd May 2024, the MoU between the two parties had not been extended or addressed.
- (f) Despite the approval granted by the Department of Management Services in letter No. DMS/1869 dated 27th June, 2023, the Bureau of Rehabilitation had not taken steps to absorb 13 permanent employees working in the Bureau at present and 61 contract employees. Meanwhile, 55 personnel from the three Armed Forces, along with 537 other officers, totaling 592 individuals, were assigned to the Bureau's duties.
- (g) The Tertiary and Vocational Training Centre (Senapura), maintained by an employee welfare fund of the Bureau, runs a cement block and paddy cultivation project using the labor of rehabilitees. According to audited information, the paddy cultivation project generated Rs. 1,164,500 in rice sales income as of 14th September, 2023. However, no arrangements were made to provide any economic benefit to the rehabilitees for their hard work.

Sgd. Illegibly
W.P.C.Wicramaratne
Auditor General

10. Summary

Under the rehabilitation process initiated by the Bureau of Rehabilitation, a proper rehabilitation procedure was quickly established alongside humanitarian operations to rehabilitate and reintegrate wayward combatants who had surrendered to the Sri Lankan government, helping them return to society as productive individuals. Additionally, the Bureau successfully implemented programs that helped persons dependent on dangerous drugs overcome their addictions and reintegrate into society as responsible citizens.

The rehabilitation process conducted by this bureau has consistently received praise from scholars and the public, both locally and internationally. Its success lies in the unique blend of internationally recognized methods alongside concepts and practices specific to Sri Lanka.

The success of the rehabilitation process is evidenced by the fact that the majority of rehabilitees have not returned to anti-social or terrorist activities after completing the program conducted by the Bureau. Furthermore, 13 Socio-Economic and Welfare Coordinating Offices for Rehabilitated Beneficiaries (SEWCORB) have been established across the island to promote the economic and social welfare of rehabilitees after their reintegration into society.

A variety of special activities have been implemented under the theme '**Beyond Rehabilitation**' with the aim of reintegrating individuals recovering from dangerous drug dependencies as essential contributors to the community after undergoing residential rehabilitation in the centers under this bureau.

In addition to the rehabilitation activities for residential rehabilitees, there is a growing trend among youth and school children to turn to drugs. To address this, the bureau constantly organizes special programs and awareness campaigns aimed at helping individuals break free from drug use and preventing the spread of dangerous drugs in society.

The Bureau of Rehabilitation is committed to providing the necessary knowledge and training on treatment and rehabilitation to its staff in order to create a more effective rehabilitation process. By involving staff in various training programs and courses, the bureau aims to better support rehabilitees and help them become responsible citizens who contribute positively to society.

The primary aim of this bureau is to expand the ongoing rehabilitation activities, free addicts from dangerous drugs, reintegrate them into society as productive individuals, and ultimately create a drug-free country



On 24 of September, 2024.

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

Annexures:-

1. Annexure “a” - The relevant letter to obtain approval for the Cadre of the Bureau of Rehabilitation. (Refer the Sinhala Annex)
2. Annexure “b” - The Statistical Report of Tri Forces Officers/ Other Rankers and Permanent/ Contract Civil Staff of the Headquarters, Rehabilitation Centers and Socio, Economic and Welfare Coordinating Offices of the Bureau of Rehabilitation, as of 31.12.2023.

