

**CENTRAL BANK OF SRI LANKA**  
**BALANCE SHEET AS AT 31st MAY 2023**

LIABILITIES						ASSETS						(Rs.)
April, 2023			May, 2023			April, 2023			May, 2023			
<u>Foreign Currency Financial Liabilities</u>						<u>Foreign Currency Financial Assets</u>						
128,733,293,703		Banks and Financial Institutions	174,395,229,278		826,079,298,669	Cash & Cash Equivalents		1,033,447,972,683				
32,685,983,307		Derivative Financial Instruments	25,880,173,168		9,871,291,892	Securities at FVTPL and FVOCI		8,965,416,944				
643,512,170,234		Asian Clearing Union	593,772,556,720		5,772,586,576	Derivative Financial Instruments		7,899,694,844				
1,009,806,478,264		IMF Related Liabilities	906,255,876,180		260,829,589,819	IMF Related Assets		229,175,806,113				
545,383,011,266	2,360,120,936,774	Other	607,681,212,163	2,307,985,047,509	28,554,376,433	1,131,107,143,389	Other Receivables	22,045,898,064			1,301,534,788,648	
<u>Local Currency Financial Liabilities</u>						<u>Local Currency Financial Assets</u>						
312,869,469,079		Deposits of Banks and Financial Institutions	487,066,212,308		2,595,981,045,779	Sri Lanka Government Securities		2,564,523,328,279				
875,210,238		Deposits of Government & Government Entities	423,085,230		274,491,377,349	Securities Purchased under Resale Agreements		215,686,839,361				
212,026,002,626		Securities Sold under Repurchase Agreements	39,375,922,417		344,660,700,400	Provisional Advances to Government		343,929,700,400				
1,104,398,599,349		Currency in Circulation	1,072,326,591,775		1,817,132,309	Equity Investments in Financial and Other Institutions		1,817,132,309				
66,923,198,244	1,697,092,479,536	Other Payables	65,089,971,040	1,664,281,782,770	147,234,801,693	Loans to Banks		123,477,740,820				
					32,298,406,580	3,396,483,464,110	Other Assets	32,554,984,099			3,281,989,725,268	
<u>Other Liabilities</u>						<u>Foreign Currency Non Financial Assets</u>						
3,230,907		Deferred Grants	3,230,907		9,694,091,472	9,694,091,472	Gold	8,785,196,690			8,785,196,690	
1,743,154,321		Pension and Other Post Employment Benefit Plans	1,692,242,019									
588,986,864	2,335,372,092	Miscellaneous Liabilities and Accruals	693,376,345	2,388,849,271			<u>Non Financial Assets</u>					
					3,546,613,672		Inventories	3,495,889,391				
					3,894,959,807		Other Receivables and Prepayments	3,786,092,979				
					19,219,902,385		Property, Plant & Equipment	19,178,748,750				
					629,482,776	27,290,958,640	Intangible Assets	615,267,768			27,075,998,888	
<u>Equity</u>												
50,000,000,000		Capital Funds	50,000,000,000									
195,262,880,136		Other Reserves	266,524,733,411									
259,763,989,073	505,026,869,209	Retained Earnings	328,205,296,533	644,730,029,944								
<u>4,564,575,657,611</u>			<u>4,619,385,709,494</u>			<u>4,564,575,657,611</u>			<u>4,619,385,709,494</u>			
48,332,560,178		Govt. Foreign Loans & Guarantees	42,958,770,246		48,332,560,178		Govt. Foreign Loans & Guarantees	42,958,770,246				

Colombo  
June, 2023

**Dr. P. Nandalal Weerasinghe**  
**Governor**

**D. S. L. Sirimanne**  
**Chief Accountant**

**Report of the Auditor General :- Report on Review of the Balance Sheet of the Central Bank of Sri Lanka as at 31st May 2023**

## Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st May 2023. Management is responsible for the preparation and presentation of this Balance Sheet. My responsibility is to express a conclusion on this Balance Sheet based on my review.

### Scope of Review

I conducted my review in accordance with Sri Lanka Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of the Balance Sheet consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Sri Lanka Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

## Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the accompanying Balance Sheet is not prepared, in all material respects.