

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

<b>LIABILITIES</b>						<b>ASSETS</b>						<b>(Rs.)</b>
<b>July, 2023</b>			<b>August, 2023</b>			<b>July, 2023</b>			<b>August, 2023</b>			
<b><u>Foreign Currency Financial Liabilities</u></b>						<b><u>Foreign Currency Financial Assets</u></b>						
137,981,285,804		Banks and Financial Institutions	968,180,327		1,214,721,299,083	Cash & Cash Equivalents	1,017,587,602,833					
39,085,843,470		Derivative Financial Instruments	42,810,815,115		104,488,545,475	Securities at FVTPL and FVOCI	89,720,313,362					
658,868,432,596		Asian Clearing Union	648,422,984,230		1,207,273,894	Derivative Financial Instruments	7,944,485,214					
1,005,361,347,794		IMF Related Liabilities	970,153,946,720		268,034,721,640	IMF Related Assets	250,748,289,683					
802,377,435,558	2,643,674,345,222	Other	721,646,681,844	2,384,002,608,236	25,096,059,589	1,613,547,899,681	Other Receivables	15,950,340,000			1,381,951,031,092	
<b><u>Local Currency Financial Liabilities</u></b>						<b><u>Local Currency Financial Assets</u></b>						
277,906,723,906		Deposits of Banks and Financial Institutions	293,796,632,439		2,620,676,203,088	Sri Lanka Government Securities	2,535,470,276,991					
291,725,465		Deposits of Government & Government Entities	282,810,954		241,367,849,025	Securities Purchased under Resale Agreements	174,846,108,379					
210,984,553,733		Securities Sold under Repurchase Agreements	27,348,849,271		344,687,000,400	Provisional Advances to Government	344,695,600,400					
1,096,017,798,140		Currency in Circulation	1,113,759,247,649		1,817,132,309	Equity Investments in Financial and Other Institutions	1,817,132,309					
57,331,365,652	1,642,532,166,896	Other Payables	48,793,708,262	1,483,981,248,575	33,816,966,709	Loans to Banks	87,478,857,573					
<b><u>Other Liabilities</u></b>						<b><u>Foreign Currency Non Financial Assets</u></b>						
3,223,919		Deferred Grants	3,223,919		9,801,728,962	9,801,728,962	Gold	9,481,174,748			9,481,174,748	
1,645,282,686		Pension and Other Post Employment Benefit Plans	1,604,522,026									
587,266,830	2,235,773,435	Miscellaneous Liabilities and Accruals	630,347,468	2,238,093,413								
<b><u>Equity</u></b>						<b><u>Non Financial Assets</u></b>						
50,000,000,000		Capital Funds	50,000,000,000		3,463,536,721	Inventories	3,598,154,712					
209,454,541,853		Other Reserves	213,700,630,282		3,721,763,794	Other Receivables and Prepayments	3,635,938,678					
409,769,385,554	669,223,927,407	Retained Earnings	464,098,272,989	727,798,903,271	19,173,438,723	Property, Plant & Equipment	19,173,101,359					
<b><u>4,957,666,212,960</u></b>			<b><u>4,598,020,853,495</u></b>			<b><u>4,957,666,212,960</u></b>			<b><u>4,598,020,853,495</u></b>			
39,801,264,655		Govt. Foreign Loans & Guarantees	43,002,865,697		39,801,264,655	Govt. Foreign Loans & Guarantees	43,002,865,697					

Colombo  
25 September, 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 August 2023

## Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st August 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,

30<sup>th</sup> sept. , 2023

  
W. P. C. Wickramaratne  
Auditor General