


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

(Rs.)

LIABILITIES						ASSETS					
September, 2023			October, 2023			September, 2023			October, 2023		
<u>Foreign Currency Financial Liabilities</u>						<u>Foreign Currency Financial Assets</u>					
533,156,005		Banks and Financial Institutions	41,311,040,140		1,002,634,682,614	Cash & Cash Equivalents	992,551,654,317				
41,741,275,812		Derivative Financial Instruments	42,830,426,276		90,563,537,461	Securities at FVTPL and FVOCI	153,645,236,622				
713,221,645,151		Asian Clearing Union	-		8,509,598,258	Derivative Financial Instruments	8,434,886,657				
964,545,193,345		IMF Related Liabilities	978,151,601,079		248,511,940,207	IMF Related Assets	261,161,031,723				
668,393,694,382	2,388,434,964,695	Other	1,318,582,043,932	2,380,875,111,427	8,064,390,000	Other Receivables	-			1,415,792,809,319	
<u>Local Currency Financial Liabilities</u>						<u>Local Currency Financial Assets</u>					
					2,169,531,533,364	Sri Lanka Government Securities	2,149,018,309,726				
131,874,326,497		Deposits of Banks and Financial Institutions	316,059,923,454		256,430,538,245	Securities Purchased under Resale Agreements	205,100,530,245				
1,139,515,783		Deposits of Government & Government Entities	550,109,186		-	Provisional Advances to Government	-				
201,693,349,220		Securities Sold under Repurchase Agreements	63,768,638,573		1,817,132,309	Equity Investments in Financial and Other Institutions	1,817,132,309				
1,112,393,127,191		Currency in Circulation	1,080,712,438,712		89,926,437,257	Loans to Banks	80,021,776,849				
39,607,859,085	1,486,708,177,776	Other Payables	29,569,285,805	1,490,660,395,730	37,507,313,061	Other Assets	36,258,028,753			2,472,215,777,882	
<u>Other Liabilities</u>						<u>Foreign Currency Non Financial Assets</u>					
					9,083,757,182	Gold	9,835,941,068			9,835,941,068	
2,521,721		Deferred Grants	2,521,721								
1,603,336,493		Pension and Other Post Employment Benefit Plans	1,546,380,627								
733,910,720	2,339,768,934	Miscellaneous Liabilities and Accruals	628,831,685	2,177,734,033							
<u>Equity</u>						<u>Non Financial Assets</u>					
					4,400,806,804	Inventories	4,688,602,165				
50,000,000,000		Capital Funds	50,000,000,000		3,102,678,470	Other Receivables and Prepayments	2,539,005,112				
334,891,889,795		Other Reserves	285,581,029,998		19,131,584,774	Property, Plant & Equipment	19,144,659,011				
(312,624,211,020)	72,267,678,775	Retained Earnings	(284,562,901,836)	51,018,128,162	534,660,174	Intangible Assets	514,574,795			26,886,841,083	
<u>3,949,750,590,180</u>			<u>3,924,731,369,352</u>			<u>3,949,750,590,180</u>			<u>3,924,731,369,352</u>		
41,342,136,329		Govt. Foreign Loans & Guarantees	38,004,689,785		41,342,136,329	Govt. Foreign Loans & Guarantees	38,004,689,785				

Colombo  
29 November, 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 October 2023**

## Introduction

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

National Audit Office  
2023

**W. P. C. Wickramaratne**  
**Auditor General**