

**CENTRAL BANK OF SRI LANKA**  
**BALANCE SHEET AS AT 30th NOVEMBER 2023**

LIABILITIES				ASSETS				(Rs.)
October, 2023		November, 2023		October, 2023		November, 2023		
		<u>Foreign Currency Financial Liabilities</u>				<u>Foreign Currency Financial Assets</u>		
41,311,040,140		Banks and Financial Institutions	46,334,657,513	992,551,654,317		Cash & Cash Equivalents	957,713,870,378	
42,830,426,276		Derivative Financial Instruments	42,627,586,783	153,645,236,622		Securities at FVTPL and FVOCI	220,732,892,368	
978,151,601,079		IMF Related Liabilities	983,109,597,178	8,434,886,657		Derivative Financial Instruments	6,667,963,624	
1,318,582,043,932	2,380,875,111,427	Other	1,302,518,555,445	261,161,031,723	1,415,792,809,319	IMF Related Assets	256,488,866,760	1,441,603,593,130
						<u>Local Currency Financial Assets</u>		
				2,149,018,309,726		Sri Lanka Government Securities	2,084,984,190,742	
316,059,923,454		Deposits of Banks and Financial Institutions	306,649,624,194	205,100,530,245		Securities Purchased under Resale Agreements	233,875,778,563	
550,109,186		Deposits of Government & Government Entities	1,503,814,946	1,817,132,309		Equity Investments in Financial and Other Institutions	1,817,132,309	
63,768,638,573		Securities Sold under Repurchase Agreements	66,092,520,836	80,021,776,849		Loans to Banks	73,357,097,316	
1,080,712,438,712		Currency in Circulation	1,104,810,353,485	36,258,028,753	2,472,215,777,882	Other Assets	37,819,155,898	2,431,853,354,828
29,569,285,805	1,490,660,395,730	Other Payables	29,943,807,048	1,509,000,120,509				
				9,835,941,068	9,835,941,068	Gold	10,148,559,573	10,148,559,573
		<u>Other Liabilities</u>				<u>Non Financial Assets</u>		
2,521,721		Deferred Grants	2,481,721					
1,546,380,627		Pension and Other Post Employment Benefit Plans	1,562,725,225	2,193,360,123	4,688,602,165	Inventories	4,782,835,289	
628,831,685	2,177,734,033	Miscellaneous Liabilities and Accruals	628,153,177		2,539,005,112	Other Receivables and Prepayments	2,273,418,367	
					19,144,659,011	Property, Plant & Equipment	19,135,955,081	
					514,574,795	Intangible Assets	494,662,247	26,686,870,984
		<u>Equity</u>						
50,000,000,000		Capital Funds	50,000,000,000					
285,581,029,998		Other Reserves	251,284,518,905					
(284,562,901,836)	51,018,128,162	Retained Earnings	(276,776,017,941)	24,508,500,964				
<u>3,924,731,369,352</u>		<u>3,910,292,378,515</u>		<u>3,924,731,369,352</u>		<u>3,910,292,378,515</u>		
38,004,689,785		Govt. Foreign Loans & Guarantees	29,573,695,675	38,004,689,785		Govt. Foreign Loans & Guarantees	29,573,695,675	

Colombo  
21 December, 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 30th November 2023**  
**Introduction**

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 30th November 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  
29 December 2023

W. P. C. Wickramaratne  
Auditor General

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