

CENTRAL BANK OF SRI LANKA
BALANCE SHEET AS AT 31st JANUARY 2024

LIABILITIES				ASSETS				(Rs.)
December, 2023		January, 2024		December, 2023		January, 2024		
<u>Foreign Currency Financial Liabilities</u>				<u>Foreign Currency Financial Assets</u>				
54,113,791,821		Banks and Financial Institutions	53,081,224,018	1,198,979,570,294	Cash & Cash Equivalents	1,152,360,283,674		
48,947,899,904		Derivative Financial Instruments	39,328,539,963	223,406,791,292	Securities at FVTPL and FVOCI	270,963,459,205		
967,325,211,987		IMF Related Liabilities	930,229,190,231	5,775,225,720	Derivative Financial Instruments	17,349,570,393		
<u>1,509,255,771,919</u>	2,579,642,675,631	Other	<u>1,451,034,554,462</u>	265,339,196,852	IMF Related Assets	<u>255,723,631,417</u>	1,696,396,944,689	
			2,473,673,508,674		1,693,500,784,158			
<u>Local Currency Financial Liabilities</u>				<u>Local Currency Financial Assets</u>				
142,472,581,628		Deposits of Banks and Financial Institutions	317,964,470,070	2,044,347,591,640	Sri Lanka Government Securities	2,063,918,883,090		
2,073,289,506		Deposits of Government & Government Entities	464,602,079	333,951,939,721	Securities Purchased under Resale Agreements	221,118,510,928		
227,035,872,784		Securities Sold under Repurchase Agreements	30,408,140,896	2,169,540,639	Equity Investments in Financial and Other Institutions	2,169,540,639		
1,186,503,182,390		Currency in Circulation	1,170,831,599,113	47,795,687,419	Loans to Banks	42,633,028,068		
<u>29,507,806,593</u>	1,587,592,732,901	Other Payables	<u>26,379,360,420</u>	42,184,721,443	Other Assets	<u>39,130,689,930</u>	2,368,970,652,655	
			1,546,048,172,578		2,470,449,480,862			
				<u>Foreign Currency Non Financial Assets</u>				
<u>Other Liabilities</u>				10,120,756,095	10,120,756,095	Gold	<u>9,803,889,868</u>	
2,474,734		Deferred Grants	4,077,357				9,803,889,868	
26,395,011,810		Pension and Other Post Employment Benefit Plans	26,424,116,277					
<u>626,310,575</u>	27,023,797,119	Miscellaneous Liabilities and Accruals	<u>412,565,046</u>	26,840,758,680	5,433,838,293	<u>Non Financial Assets</u>		
					1,526,262,841	Inventories	5,062,983,161	
					23,723,255,826	Other Receivables and Prepayments	1,733,887,585	
					<u>689,882,654</u>	Property, Plant & Equipment	23,925,925,149	
					31,373,239,614	Intangible Assets	<u>454,852,280</u>	
							31,177,648,175	
<u>Equity</u>								
50,000,000,000		Capital Funds	50,000,000,000					
252,773,116,927		Other Reserves	264,960,958,827					
<u>(291,588,061,849)</u>	11,185,055,078	Retained Earnings	<u>(255,174,263,372)</u>	59,786,695,455				
<u>4,205,444,260,729</u>		<u>4,106,349,135,387</u>		<u>4,205,444,260,729</u>		<u>4,106,349,135,387</u>		
34,817,551,285		Govt. Foreign Loans & Guarantees	32,070,544,108	34,817,551,285		Govt. Foreign Loans & Guarantees	32,070,544,108	

Colombo
29 February, 2024

Dr. P. Nandalal Weerasinghe
Governor

D. S. L. Sirimanne
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 January 2024

Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st January 2024. 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.

14th June, 2024

W. P. C. Wickramaratne
Auditor General

W.P.C. Wickramaratne
Auditor General
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Battaramulla.