


**CENTRAL BANK OF SRI LANKA**  
**BALANCE SHEET AS AT 30th APRIL 2024**

| LIABILITIES                                   |   | ASSETS                                   |                        | (Rs.)          |
|---|---|--|------------------------|----------------|
| March, 2024                                   |   | April, 2024                              | March, 2024            | April, 2024    |
| <b>Foreign Currency Financial Liabilities</b> |   | <b>Foreign Currency Financial Assets</b> |                        |                |
| 68,594,463,139                                | Banks and Financial Institutions                | 32,332,345,051                           | 1,263,096,291,470      |                |
| 39,058,868,228                                | Derivative Financial Instruments                | 39,154,760,278                           | 248,323,264,411        |                |
| 875,732,536,808                               | IMF Related Liabilities                         | 861,895,495,472                          | 23,019,359,722         |                |
| <u>1,309,729,602,847</u>                      | Other   | <u>1,297,030,431,482</u>                 | <u>231,660,348,153</u> |                |
| 2,293,115,471,022                             |   | 2,230,413,032,283                        | 1,766,099,263,756      |                |
| <b>Local Currency Financial Liabilities</b>   |   | <b>Local Currency Financial Assets</b>   |                        |                |
| 143,830,099,439                               | Deposits of Banks and Financial Institutions    | 159,077,661,541                          | 1,923,100,591,906      |                |
| 666,991,467                                   | Deposits of Government & Government Entities    | 728,771,216                              | 145,849,814,426        |                |
| 151,071,936,742                               | Securities Sold under Repurchase Agreements     | 192,186,625,352                          | 2,169,540,639          |                |
| 1,261,899,013,464                             | Currency in Circulation                         | 1,267,593,333,727                        | 23,600,837,411         |                |
| <u>25,886,545,114</u>                         | Other Payables                                  | <u>23,827,157,332</u>                    | <u>39,843,161,357</u>  |                |
| 1,583,354,586,226                             |   | 1,643,413,549,168                        | 2,134,563,945,739      |                |
| <b>Other Liabilities</b>                      |   | 10,171,551,948                           |                        |                |
| 4,070,370                                     | Deferred Grants                                 | 3,174,779                                |                        |                |
| 26,395,131,618                                | Pension and Other Post Employment Benefit Plans | 16,739,522,477                           |                        |                |
| <u>359,147,416</u>                            | Miscellaneous Liabilities and Accruals          | <u>321,332,690</u>                       |                        |                |
| 26,758,349,404                                |   | 17,064,029,946                           |                        |                |
| <b>Equity</b>                                 |   |  |                        |                |
| 50,000,000,000                                | Capital Funds                                   | 50,000,000,000                           |                        |                |
| 249,860,348,269                               | Other Reserves                                  | 227,231,788,347                          |                        |                |
| <u>(243,744,201,970)</u>                      | Retained Earnings                               | <u>(225,707,810,035)</u>                 |                        |                |
| 56,116,146,299                                |   | 51,523,978,312                           |                        |                |
| <u>3,959,344,552,951</u>                      |   | <u>3,942,414,589,709</u>                 |                        |                |
| 35,923,801,655                                | Govt. Foreign Loans & Guarantees                | 32,086,907,850                           | 35,923,801,655         | 32,086,907,850 |

Colombo  
29 May, 2024

  
**T. M. J. Y. P. Fernando**  
Chief Executive Officer/ Senior Deputy 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 April 2024**  
**Introduction**

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 30th April 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.

National Audit Office  
, 2024

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