

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

(Rs.)

LIABILITIES				ASSETS				
April, 2024		May, 2024		April, 2024		May, 2024		
<u>Foreign Currency Financial Liabilities</u>				<u>Foreign Currency Financial Assets</u>				
32,332,345,051		Banks and Financial Institutions	117,195,692,534	1,335,844,456,615	Cash & Cash Equivalents	1,210,902,818,288		
39,154,760,278		Derivative Financial Instruments	40,331,464,223	290,080,695,226	Securities at FVTPL and FVOCI	498,892,614,535		
861,895,495,472		IMF Related Liabilities	863,505,335,231	26,217,116,115	Derivative Financial Instruments	18,754,157,608		
<u>1,297,030,431,482</u>	2,230,413,032,283	Other	<u>1,220,277,989,072</u>	2,241,310,481,060	<u>237,199,599,652</u>	1,889,341,867,608	<u>232,427,541,342</u>	1,960,977,131,773
<u>Local Currency Financial Liabilities</u>				<u>Local Currency Financial Assets</u>				
				1,895,661,572,764	Sri Lanka Government Securities	1,846,106,882,667		
159,077,661,541		Deposits of Banks and Financial Institutions	146,580,782,596	58,347,928,459	Securities Purchased under Resale Agreements	25,248,012,539		
728,771,216		Deposits of Government & Government Entities	7,199,120,410	2,169,540,639	Equity Investments in Financial and Other Institutions	2,169,540,639		
192,186,625,352		Securities Sold under Repurchase Agreements	180,901,122,323	14,516,055,413	Loans to Banks	14,512,763,318		
1,267,593,333,727		Currency in Circulation	1,249,835,007,209	<u>40,078,753,793</u>	2,010,773,851,068	Other Assets	<u>40,517,767,843</u>	1,928,554,967,006
<u>23,827,157,332</u>	1,643,413,549,168	Other Payables	<u>23,814,989,756</u>	1,608,331,022,294				
				<u>Foreign Currency Non Financial Assets</u>				
				<u>10,279,021,491</u>	10,279,021,491	Gold	<u>10,639,894,141</u>	10,639,894,141
<u>Other Liabilities</u>								
3,174,779		Deferred Grants	1,886,779					
16,739,522,477		Pension and Other Post Employment Benefit Plans	16,765,104,267					
<u>321,332,690</u>	17,064,029,946	Miscellaneous Liabilities and Accruals	<u>343,429,738</u>	17,110,420,784	3,641,856,006			
					4,067,289,727			
					23,916,136,479			
					<u>394,567,330</u>	32,019,849,542		
				<u>Non Financial Assets</u>				
						Inventories	3,553,661,942	
						Other Receivables and Prepayments	4,105,771,592	
						Property, Plant & Equipment	23,914,556,548	
						<u>Intangible Assets</u>	<u>374,472,347</u>	31,948,462,429
<u>Equity</u>								
50,000,000,000		Capital Funds	50,000,000,000					
227,231,788,347		Other Reserves	229,930,510,627					
<u>(225,707,810,035)</u>	51,523,978,312	Retained Earnings	<u>(214,561,979,416)</u>	65,368,531,211				
<u>3,942,414,589,709</u>		<u>3,932,120,455,349</u>		<u>3,942,414,589,709</u>		<u>3,932,120,455,349</u>		
32,086,907,850		Govt. Foreign Loans & Guarantees	26,716,502,395	32,086,907,850		Govt. Foreign Loans & Guarantees	26,716,502,395	

Colombo
June, 2024

Dr. P. Nandana 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 May 2024
Introduction

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