CENTRAL BANK OF SRI LANKA

BALANCE SHEET AS AT 31ST OCTOBER 2024

(Rs.)

LIABILITIES					ASSETS				
September, 2024			October, 2024		September, 2024			October, 2024	
		Foreign Currency Financial Liabilities					**Foreign Currency Financial Assets**		
96,827,796,769		Banks and Financial Institutions	5,483,487,374		1,187,995,260,390		Cash & Cash Equivalents	1,188,403,044,496	
37,268,167,309		Derivative Financial Instruments	37,671,551,228		675,275,378,584		Securities at FVTPL and FVOCI	672,270,949,168	
859,329,246,555		IMF Related Liabilities	828,628,786,222		16,346,507,791		Derivative Financial Instruments	20,482,420,353	
1,207,308,283,814	2,200,733,494,447	Other	1,258,024,290,226	2,129,808,115,050	235,788,035,939		IMF Related Assets	237,833,577,549	
					-	2,115,405,182,704	Receivables	-	2,118,989,991,566
		Local Currency Financial Liabilities					**Local Currency Financial Assets**		
					1,615,295,213,823		Sri Lanka Government Securities	1,579,635,779,307	
192,952,116,482		Deposits of Banks and Financial Institutions	165,825,791,622		130,900,895,728		Securities Purchased under Resale Agreements	95,327,367,352	
493,613,536		Deposits of Government & Government Entities	781,216,523		2,169,540,639		Equity Investments in Financial and Other Institutions	2,169,540,639	
144,456,097,004		Securities Sold under Repurchase Agreements	214,819,468,289		11,885,212,558		Loans to Banks	11,885,196,541	
1,330,955,485,432		Currency in Circulation	1,308,708,585,533		44,349,411,692	1,804,600,274,440	Other Assets	44,840,771,223	1,733,858,655,062
25,688,718,621	1,694,546,031,075	Other Payables	25,764,352,606	1,715,899,414,573					
							Foreign Currency Non Financial Assets		
					11,944,493,250	11,944,493,250	Gold	12,200,680,705	12,200,680,705
		Other Liabilities							
7,824,590		Deferred Grants	7,174,590				**Non Financial Assets**		
16,691,201,871		Pension and Other Post Employment Benefit Plans	16,664,277,818						
923,172,276	17,622,198,737	Miscellaneous Liabilities and Accruals	1,049,296,796	17,720,749,204	4,111,148,230		Inventories	4,432,948,083	
					3,816,387,235		Other Receivables and Prepayments	3,511,382,625	
					23,571,391,830		Property, Plant & Equipment	23,497,124,866	
					594,944,655	32,093,871,950	Intangible Assets	594,944,655	32,036,400,229
		Equity							
50,000,000,000		Capital Funds	50,000,000,000						
145,735,480,693		Other Reserves	109,073,606,009						
(144,593,382,608)	51,142,098,085	Retained Earnings	(125,416,157,274)	33,657,448,735					
	3,964,043,822,344			**3,897,085,727,562**		**3,964,043,822,344**			**3,897,085,727,562**
26,999,960,418		Govt. Foreign Loans & Guarantees	31,992,257,078		26,999,960,418		Govt. Foreign Loans & Guarantees	31,992,257,078	

Colombo
27 November, 2024

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 2024

Introduction

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