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**PART I : SECTION (I) — GENERAL**  
**Central Bank of Sri Lanka Notices**  
**Central Bank of Sri Lanka**  
**Balance Sheet as at 31st July, 2021**

Balance Sheet as at 31st July, 2021									
		LIABILITIES				ASSETS		(Rs.)	
June, 2021				July, 2021		June, 2021		July, 2021	
		<u>Foreign Currency Financial Liabilities</u>						<u>Foreign Currency Financial Assets</u>	
2,030,931,716		Banks and Financial Institutions	71,808,960,746		560,982,924,231		Cash and Cash Equivalents	429,475,018,219	
2,921,384,652		Derivative Financial Instruments	3,906,503,231		125,888,162,222		Securities at FVTPL and FVOCI	76,087,586,920	
92,736,083,545		Asian Clearing Union	139,618,477,197		6,799,296,738		Derivative Financial Instruments	1,732,762,286	
530,879,358,035		IMF Related Liabilities	528,719,259,924		168,508,968,009		IMF Related Assets	168,461,932,967	
221,529,285	628,789,287,233	Other	1,963,122,647	746,016,323,745	—	862,179,351,200	Other Receivables	400,079,072	676,157,379,464
		<u>Local Currency Financial Liabilities</u>						<u>Local Currency Financial Assets</u>	
114,951,245,395		Deposits of Banks and Financial Institutions	121,032,780,040		902,106,537,796		Sri Lanka Government Securities	1,117,906,895,013	
		Deposits of Government & Government Entities	1,056,334,333		81,310,284,036		Securities Purchased under Resale Agreements	102,942,099,475	
856,245,338		Securities Sold under Repurchase Agreements	112,159,724,935		1,615,355,411		Provisional Advances to Government	198,182,000,400	
172,565,330,976		Other Payables	12,294,456,086		103,246,247,190		Equity Investments in Financial and Other Institutions	1,615,355,411	
21,562,366,159		Currency in Circulation	942,804,051,491	1,189,347,346,885	30,609,417,671	1,315,155,442,504	Loans to Banks	99,051,544,672	
950,083,442,487	1,260,018,630,355						Other Assets	23,018,039,396	1,542,715,934,367

LIABILITIES					ASSETS				
June, 2021		July, 2021		June, 2021		(Rs.) July, 2021			
<u>Other Liabilities</u>				<u>Foreign Currency Non Financial Assets</u>					
527,778		Deferred Grants	527,778	<u>76,686,738,961</u>	76,686,738,961	Gold	<u>78,112,409,973</u>	78,112,409,973	
		Pension and Other Post							
17,807,358,934		Employment Benefit Plans	17,799,739,760						
<u>948,381,547</u>	18,756,268,259	Miscellaneous Liabilities and Accruals	<u>952,112,827</u>	18,752,380,365					
						<u>Non Financial Assets</u>			
<u>Equity</u>						Inventories	4,948,181,484		
50,000,000,000		Capital Funds	50,000,000,000	4,795,962,607		Other Receivables and Prepayments	1,479,380,321		
322,196,185,868		Other Reserves	319,584,075,515	20,816,488,185		Property, Plant & Equipment	20,843,223,423		
<u>1,456,346,964</u>	373,652,532,832	Retained Earnings	<u>643,933,568</u>	370,228,009,083	<u>29,065,643</u>	27,195,186,014	Intangible Assets	<u>87,551,046</u>	27,358,336,274
<u>2,281,216,718,679</u>		<u>2,324,344,060,078</u>		<u>2,281,216,718,679</u>		<u>2,324,344,060,078</u>			
38,777,500,483		Govt. Foreign Loans and Guarantees	32,190,794,411	38,777,500,483		Govt. Foreign Loans and Guarantees	32,190,794,411		
Prof. W. D. Lakshman, Governor.					D. S. L. Sirimanne, Chief Accountant.				

Colombo,  
18th August, 2021.

**Report of the Auditor General :-** *Report on Review of the Balance Sheet of the Central Bank of Sri Lanka as at 31st July, 2021*

## Introduction

I have reviewed the accompanying Balance Sheet of the Central Bank of Sri Lanka as at 31st July, 2021. 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.

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

National Audit Office,  
30th August, 2021.  
EOG 12-0018