



மரகாணத் திறைசேரி வடமரகாணம்  
Provincial Treasury - Northern Province  
පළාත් භාණ්ඩාගාරය - උතුරු පළාත



My No:- NP/09/FRM/2008

09.05.2008

**Provincial Treasury Circular No:- PT/14/ 2008**

Secretaries,  
Deputy Chief Secretaries,  
Heads of Departments,  
Northern Province.

**LOSSES AND WRITE OFFS**

Your reference is requested to FR 101-113, 156 and 343 and Public Finance Circular No:369 of 18<sup>th</sup> October 1999 on the above matter.

2. It has been noted that due to lack of proper action on this matter most of the retired public servants are unable to obtain their pension in time. Therefore you are kindly requested to adhere to the provisions of Financial Regulations mentioned above and take necessary action then and there.

**3. Authority to deal with losses:-**

3.1. Secretaries of Provincial  
Ministries and Deputy-  
Chief Secretaries.

- Losses not exceeding Rs.250,000/- in value in terms of  
FR 105 (1).

3.2. Provincial Heads of  
Departments

- Losses which need not be reported under FR 104(2).  
- Any other losses not exceeding Rs.25,000/- in value in  
terms of FR 105(1).

3.3. In the case of all other applications for write offs should be submitted to Chief Secretary through Deputy Chief Secretary- Finance with full documentations and recommendations and orders obtained.

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4. It is necessary to maintain two separate registers to record losses under FR 102 as mentioned in the format under FR 110.

4.1. Advance Accounts Activities.

4.2 Other Activities.

**S.Rangarajah**  
**Chief Secretary**

Copy to:- 1.Hon.Governor, Northern Province.

2. Auditor General

3. Director, Provincial Audit, Northern Province

} For information pl.