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File No. FIN/Accounts Manual/2011-12

Dated: 18th November, 2015

Circular

Sub: Implementation of Accounts Manual in Tea Board

Please find enclosed herewith a copy of Accounts Manual for preparing the accounts of Tea Board. The Accounts Manual will serve as an operative guidance/reference to not only the Finance and Accounts Department but also to Executive Departments.

The scope of the Accounts Manual is as follows:

1. To govern uniform & consistent practices documented systems and procedures are formed. Wherever found expedient, procedural steps for documentation and accounting have been provided in the manual.
2. A reliable environment for preventive control is provided by internal control yardstick. The areas and responsibilities of financial control are prescribed in the manual.
3. The manual provides vital information for control and decision making. The nature, purpose, responsibility, periodicity etc. of the MIS reports originated from F & A functions have been discussed.
4. The principles and system of classification & codification of account heads are dealt with in the manual. The manual also deals with indicative classified heads of account along with codification logic for general ledger.
5. Policies and procedures applicable to treasury operations are covered in the manual.
6. The manual also covers planning and control for the budgetary control systems.
7. Guidelines and parameters are given for making decisions involving financial exposure.

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The manual is for reference purpose. Wherever there is a conflict between the original rules/instructions/orders of the Govt./Board with the manual, the former will take precedence over the latter.

The soft copy of Accounts Manual has also been uploaded in Board's website www.teaboard.gov.in.

This issues with the approval of Chairman.

Sd/-

Encl: Soft copy of Accounts Manual.

(A.Rajan)
Secretary-In-Charge

Distribution:

1. FA & CAO
2. All Departmental Heads in Tea Board H.O. except FA & CAO
3. ED (CNR)/ED(GHY)
4. DDTD(SGDD/Palampur/Siliguri)
5. Asstt. Secretary
6. Sr Accounts Officer
7. All Zonal/Regional offices of Tea Board except Guwahti, Coonoor, Siliguri, Palampur & SGDD
8. PAs to Chairman/Dy. Chairman/Secretary.....For kind information of Chairman/Dy. Chairman/Secretary.