

DISCLAIMER

We have prepared the manual on the basis of our understanding of the processes being followed by the Tea Board. As it is practically not possible to study all aspects of a process in its entirety thoroughly during the limited time period of the assignment, we have applied standard methodology and have held discussions with the key people in the process during the development of the manual for better understanding of the working of Tea Board.

The processes followed in the Tea Board may undergo changes in the future, which may require updating of the manual, as and when significant changes take place or maximum after a gap of 5 years.

The manual is based on understanding of the GFR, Tea Act, Common Format of Accounting, Circulars, Notifications and Office Orders of the Government and Tea Board as well as the prevalent generally accepted principles of accounting followed in India at present. These laws and practices may undergo changes in the future, which may require updating of the manual.

The format and the contents of the manual has been discussed with senior personnel of the Tea Board and have been developed according to their inputs and guidance.

The language of the manual has been kept simple for the easy understanding and usage of the manual by various users of the Tea Board.

The contents of the manual are strictly for the usage of the Tea Board and should not be quoted or referred to without our prior written consent.

Annexures to this manual form part of the manual.

Subject to the above we take responsibility of preparing the manual