

[III]**Procedure followed in decision making process including channels of supervision and accountability**

1. All policy matters are decided at the level of the Board. The approval of the Central Government is obtained in matters connected with Budget, Recruitments and sanction of posts and new schemes.
2. The executive powers of the Board are exercised by the Chairman in accordance with the provisions referred to against item II above.
3. The Chairman is assisted by Chief Coconut Development Officer (CCDO) in all matters connected to the implementation of programmes. CCDO also provides technical support in the formulation of policies.
4. The Secretary of the Board assists the Chairman in all matters relating to Administration & Finance.
5. The financial transactions of the Board are governed the Central Treasury Rules, the Delegation of Financial Power Rules and the General Financial Rules of the Central Government.