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**Rubber Act, 1947**

**Section 24 - Accounts of the Board**

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- (1) The Board shall keep such accounts, in such manner and in such form as may be prescribed, of all moneys received and expended by it.
  - (2) The Board shall cause the accounts to be audited annually by auditors appointed by the Central Government, and the auditors shall have the power to disallow any item of expenditure which in their opinion has not been properly incurred under this Act.
  - (3) The Central Government may, on the application of the Board, allow any item of expenditure disallowed by the auditors under sub-section (2).
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