

Coffee Act, 1942

Section 45 - Accounts of the Board

- (1) The Board shall keep accounts in such manner as may be prescribed of all money received and expended by it.
 - (2) The accounts shall be kept separately for the general fund and the pool fund.
 - (3) The Board shall cause the accounts to be audited annually by auditors appointed by the Central Government, and the auditors shall have power to disallow any item of expenditure which has, in their opinion, been incurred otherwise than in accordance with this Act.
 - (4) The Central Government may on the application of the Board allow any item of expenditure disallowed by the auditors under sub-section (3).
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