



## ANALYSIS

Title	1. Short Title
	2. Imprest Account

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1972, No. 86

**An Act to amend the Nassella Tussock Act 1946**

[20 October 1972]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title**—This Act may be cited as the Nassella Tussock Amendment Act 1972, and shall be read together with and deemed part of the Nassella Tussock Act 1946 (hereinafter referred to as the principal Act).

**2. Imprest Account**—The principal Act is hereby amended by repealing section 44, and substituting the following section:

“44. (1) The Board may, pursuant to a resolution in that behalf, establish an Imprest Account, which shall be kept at such bank as the Board from time to time appoints.

“(2) The Imprest Account may be held jointly in the names of and be operated on by the Treasurer and 1 other person to be appointed in that behalf by the Board, or may with the express approval in writing of the Audit Office, but not otherwise, be in the sole name of and be operated on by the Treasurer or other approved officer of the Board. Where

the Imprest Account is held jointly in the names of the Treasurer and of 1 other person as aforesaid, the last-mentioned person shall be either a responsible officer of the Board or a member of the Board.

“(3) The Board shall from time to time by resolution fix the maximum amount that may be held at any time in the Imprest Account, not exceeding \$400 in any case where the Imprest Account may be operated on by 1 person acting alone, and not exceeding such amount as the Audit Office may approve in any other case.

“(4) Money in the Imprest Account shall be available only for the payment of salaries and wages and of emergency expenditure. A statement of all payments made from the Imprest Account shall be submitted to the Board for approval at its first ordinary meeting thereafter. The payment of money out of the Imprest Account for any purpose not hereby authorised shall be deemed to be the misappropriation of the funds of the Board.

“(5) With the prior approval of the Audit Office, the Board may, pursuant to a resolution in that behalf, establish one or more additional Imprest Accounts, which shall be operated for such purposes and in accordance with such provisions as are approved by the Audit Office, and shall be kept at such bank as the Board from time to time appoints. Subsections (2) to (4) of this section shall apply with respect to every such additional Imprest Account as if it had been established under subsection (1) of this section, and as if for the words ‘salaries and wages and of emergency expenditure’ in subsection (4) there were substituted the words ‘money for the purposes for which the Imprest Account was established’.

“(6) The provisions of section 43 of this Act shall be read subject to the provisions of this section.”

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This Act is administered in the Ministry of Agriculture and Fisheries.

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