



(4) The moneys in any Imprest Account shall be available only for payment, during any period between ordinary meetings of the Board, of emergency expenditure, as hereinafter defined, of casual wages, and of any expenditure the purposes of which have previously been sanctioned by the Board. A statement of all payments made from any Imprest Account shall be submitted to the Board for approval at its first ordinary meeting thereafter. The payment of moneys out of any Imprest Account for any purpose not hereby authorized shall be deemed to be a misappropriation of the funds of the Board. For the purposes of this subsection the term " emergency expenditure " includes expenditure becoming due and payable by the Board during any period between ordinary meetings of the Board by reason of failure of consignees to take delivery of stock or goods, breakdown of rolling-stock or permanent way, or other unforeseen occurrence, but does not include any sum exceeding twenty pounds.

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