

CHAPTER 254—H.F.No.2554

[Coded]

An act relating to counties; establishment and use of imprest cash funds in counties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **[375.162] COUNTIES; IMPREST CASH FUNDS.** Subdivision 1. The county board may establish one or more imprest funds for the payment in cash of any proper claim against the county which it is impractical to pay in any other manner, except that no claim for salary or personal expenses of a county officer or employee shall be paid from such funds. The county board shall appoint a custodian of each such fund and he shall be responsible for its safekeeping and disbursement according to law. Money for the operation of such fund shall be secured by a warrant issued on the general revenue fund. A claim itemizing all the various demands for which disbursements have been made from the fund shall be presented to the county board at the next county board meeting after the month in which the disbursements have been made. The county board shall act upon it as in the case of other claims and a warrant shall be issued to the custodian for the amount allowed. The custodian shall use the proceeds of the warrant to replenish the fund, and if the county board fails to approve the claim in full for any sufficient reason, the custodian shall be personally responsible for the difference.

Subd. 2. The county board may authorize an imprest fund for the purpose of advancing money to officers or employees to pay the actual and necessary expenses of such officer or employee in attending meetings outside the county. The county board shall appoint a custodian of such fund and he shall be responsible for its safekeeping and disbursement according to law. Attendance at such meetings shall be authorized in advance by the county board. At a meeting of the county board in the month after such meeting, the officer or employee shall submit an itemized claim for the actual and necessary expenses incurred and paid by him in attending such meeting. The county board shall act upon it as in the case of other claims and a warrant shall be issued to the officer or employee for the amount allowed. The officer or employee shall use the proceeds of the warrant to repay the amount advanced from the fund, and if the amount approved by the county board is insufficient to repay the advance, the officer or employee shall be personally responsible for the difference.

Approved March 26, 1974.

Changes or additions indicated by underline deletions by ~~strikeout~~