

CHAPTER 2
LAW GOVERNING DRAINAGE FUNDS

The law upon which this manual is based is Indiana Code Title 36, Article 9, Chapter 27, titled "Drainage Law."

The Public Accounting Law authorizing the State Board of Accounts to prescribe accounting forms and adopt systems is IC 5-11-1.

Former laws concerning construction, reconstruction and maintenance of public drains were repealed in 1965. This function is now under jurisdiction of County Drainage Boards.

Beginning January 1, 1966, it became the duty of County Drainage Boards to handle all proceedings in drainage matters except in those cases commenced in a court of competent jurisdiction and retained therein for completion.

Certain ministerial acts are specifically required and others implied by IC 36-9-27, such as preparing the Ditch Duplicate, adding applicable penalties, and the auditing and payment of claims. The requirements for actual keeping of records arises from the general statutes relating to the office of County Auditor and the Public Accounting Law referred to above.