

CHAPTER 3
BASIC PROVISIONS

This manual has been prepared to embrace some basic premises found in the applicable law as interpreted by the Attorney General of Indiana in Official Opinions. Interpretations by the State Board of Accounts have been limited to the area of financing and accounting. Accounting procedures set forth herein which are not specifically provided for in the drainage laws are supported by authority in the Public Accounting Law [IC 5-11-1].

Realization of desired results in the use of the manual requires that the following stipulations concerning use of and accounting for the public drainage funds be observed:

1. The operating expenses of the County Drainage Board are payable from the County General Fund pursuant to valid appropriations being made by the County Council. [IC 36-9-27-11] Such operating expenses include:
 - a. per diem of special members of the Drainage Board,
 - b. compensation of an attorney employed by the Drainage Board,
 - c. compensation of an engineer or surveyor appointed by the Drainage Board pursuant to IC 36-9-27-31,
 - d. compensation for secretarial or clerical service to the Drainage Board,
 - e. mileage: of the Drainage Board: of engineer or surveyor appointed by the Board under c. above; of County Surveyor and deputies when engaged in drainage work,
 - f. postage,
 - g. advertising and cost of notices given by the Drainage Board in projects involving reconstruction or maintenance,
 - h. office telephone,
 - i. official records,
 - j. office supplies, and
 - k. office equipment.

Under item "c" the rate of compensation paid shall be assessed against the drainage project for which the engineer is employed. [IC 36-9-27-30]

Item "f" does not include postage for sending the notices the attorney for petitioners is required to mail. Such costs are reimbursable to the attorney from the General Drain Improvement Fund after the project has been finally and conclusively established. Reimbursements to the attorney for this expense, as well as his statutory fee under IC 36-9-27-61, shall be delayed until after the time has expired to petition a court for a judicial review pursuant to IC 36-9-27-106 to IC 36-9-27-109. Item "f" does not include cost of mailing notices required by IC 36-9-27-52, involving reconstruction. Costs of advertising and giving notices required by this section are payable from item "g" and are chargeable items of expense against the affected reconstruction projects.

2. There is no circumstance under which mileage of any officer or employee will be charged against any project.
3. Expenses incurred by the Drainage Board in establishing assessments for annual maintenance are not to be charged to the individual drains. Such expenses are payable from the budget of the Drainage Board.
4. All proper claims arising under jurisdiction of the County Drainage Board are to be approved by such Drainage Board and shall thereafter be filed in the office of the County Auditor for usual processing, advertising and allowance by the Board of Commissioners.
5. All penalties and interest shall be receipted to the fund for which the assessment was made. As examples, penalty on a delinquent assessment for annual maintenance would belong to the maintenance fund for the particular drain; and, penalty and interest on a delinquent installment for construction or reconstruction would belong to General Drain Improvement Fund, to the credit of each particular drain.
6. The General Drain Improvement Fund will be reimbursed for maintenance expenses paid therefrom out of assessments for annual maintenance as soon as maintenance assessments are made and collected; except, that expense authorized by IC 36-9-27-44 for maintenance shall not be reimbursed to General Drain Improvement Fund and shall not be assessed. Expenditures for maintenance not to be reimbursed to General Drain Improvement Fund and not to be assessed come under these limitations:
 - a. annual expense on any one such drain shall not exceed \$1,500.00, and,
 - b. the total expenditures in any one county in each year shall not exceed \$10.00 per mile of legal drains in the county. [IC 36-9-27-44]

Expenditures under authority of IC 36-9-27-44 will cause a diminution of the General Drain Improvement Fund to the extent of such expenditures unless provision is made annually in the County General Fund budget to reimburse the General Drain Improvement Fund therefor.
7. The drainage code does not authorize County Drainage Boards to acquire machinery for use in drainage work.
8. There is no authority in the Drainage Code for purchase of tile or any other material for stock-piling.