The Bengal Drainage Rules

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Rule THE-BENGAL-DRAINAGE-RULES of 1894

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The Bengal Drainage RulesPublished vide Revenue Department Notification No. 750-T.R. dated the 11th October, 1894 (Calcutta Gazette of 17th, page 1074) to regulate the account of expenditure on drainage scheme sanctioned under Act, 6 (B. C.) of 1880, having been approved by the Lieutenant Governor of Bengal in Supersession of the Rules published in the Calcutta Gazette of the 9th January, 1884 under notification, dated the 3rd idem(Rules Under The Bengal Drainage Act, 1880)Rules for the account of Expenditure on Drainage Schemes sanctioned under Act, VI (B. C.) of 1880.

1.

In the following Rules the word "scheme" means any project or portion of a project sanctioned by the Government under Section 54 of the Act, as a separate scheme.

2.

Expenditure on any scheme for the drainage and improvement of any tract of land under Act, VI (B.C.) of 1880 will be incurred on estimates adopted by the Commissioners appointed under the Act, and sanctioned by Government.

3.

The expenditure will be incurred partly by the Public Works Department and partly by the Civil Department. The expenditure in the Civil Department will be in respect of compensation for lands taken for the purposes of the Act, and for damage inflicted in carrying out the scheme, salaries of officers, servants, and establishments and cost of surveys and valuations, other than those made by officers of the Public Works Department, whether antecedent or subsequent to the preparation of the scheme and plans.

4.

On the vouchers on which such expenditure is incurred it will be distinctly stated for what particular scheme the payments are made, and no voucher shall be paid at the treasury unless it is passed by the Collector of the district as a charge to a particular scheme under the Act.

5.

The expenditure will be passed by the Accountant-General to charge of a special advance head to be opened for each scheme upon his accounts, and an account of all the transactions under each such account (opening and closing with a balance) will be forwarded by him to the Collector at the end of each quarter for communication to the Commissioners. The account should be made up in such detail as to show the general nature of the expenditure included in it, such as "surveys" "compensation for land", etc.

6.

The accounts of expenditure in the Public Works Department will similarly be kept separately for each "scheme" the charges being in the first place passed to debit of a special advance head to be opened upon the books of the Examiner.

7.

A quarterly account of the expenditure so charged will be prepared by the Examiner and by him transmitted to the Accountant General for communication to the Collector and the Commissioners. This accounts will show the general nature of the expenditure only, such as "establishment", "works", "stores" or any other similar particulars.

8.

At the end of each quarter, the total charge upon the Examiner's books will be transferred to those of the Accountant-General, which will show, under a separate advance account for each scheme, the total expenditure for each quarter, both in the Civil and Public Works Departments. The quarterly charge thus transferred should agree with the total of the quarterly statement of expenditure which is furnished by the Examiner to the Accountant-General with reference to Rule 9.

9.

At the end of each quarter, until the work is finally completed, the officer-in-charge of the works will, as required by Section 27, make a detailed report, not later than the 15th of the following month, to the Drainage Commissioner, through the Collector, of the progress of the works and the expenditure thereupon, so far as known to him from the date to which the next preceding report has been brought down. He will submit his statement of expenditure to the Examiner of Public Works

Accounts not later than the 15th of the following month, and the Examiner is to forward his quarterly statement of expenditure to the Accountant-General not later than the 25th of the following month.

10.

The quarterly account received from the Accountant-General by the Commissioners will be received as the statement of the accounts of Government in respect of each scheme. They will on receipt be examined by the Commissioners against the register of sanctioned charges (for Civil Department), and be compared with the quarterly report of the officer-in-charge of the works (for Public Works Department). The Commissioners will report to the Accountant-General objections they may have to raise to the accounts, whether in respect of their completeness in point of the detail required for their purposes, or in respect of their accuracy.

11.

It shall be the duty of the Accountant-General to meet such criticisms, as far as consistent with the facts, by adjustments which will appear in the succeeding quarterly accounts. But the Accountant-General is the final authority in respect of the correctness of the account.

12.

A copy of the certificate of completion of work required by Section 28 of the Act, will be sent by the officer-in-charge of the work to the Accountant-General who will thereupon calculate the interest due up to date of completion and add it to the total cost charged in his books to the advance head for recovery from the persons concerned.

13.

The interest shall be made up by reckoning for interest the total of the net expenditure shown in each quarterly account from the end of the quarter to which it appertains.

14.

A complete account will now be made up by the Accountant-General in such detail as the Drainage Commissioners may require, but not in greater detail than that of the quarterly account. This complete account shows the total recoverable under the Act.

15.

The Accountant-General will at the same time draw up a statement, agreeing with the above, showing the quarterly totals in the following form:-

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Quarter ending Amount of Expenditure Amount of interest till specified date

Civil Public Total

The complete account, together with this statement, will be communicated by the Accountant-General to the Collector for communication to the Commissioners, and will be subscribed by the Accountant-General as a certificate under Section 27 of the Act.

16.

When the repairs and maintenance charges of the Drainage scheme are capitalized under clause 4, Section 48, the cost of establishment to be retained for realizing the drainage dues after the date of capitalization should also be capitalized for the number of years required for the collection work, and the present value of the capitalized amount should be added to the capitalized debt for apportionment, and interest at 5 per cent as prescribed in the law is to be charged on the total amount from the date of capitalization.

17.

The present value of the capitalized cost of the establishment will be calculated on the annuity payable monthly at 5 per cent simple interest for the number of years required for the collection work.(II)[] [Rules were issued by Government under Section 58 (c) of the Bengal Drainage Act, VI (B. C.) of 1880 under Revenue Department Notification No. 1908 L.R., dated the 14th May, 1892, published in Calcutta Gazette of 18th, page 525.]

- 1. If it is found in any case that an apportionment has been made on a wrong person by mistake, the Drainage Commissioners may substitute in their apportionment report, with the sanction of the Commissioner of the Division, the name of the person liable under the Act, in respect of such apportionment, and thereupon notice of the change shall be served on such person, and he will be entitled, within one month of service of the notice, to proceed under Section 35 should he desire to contest his ability.
- 2. The Collector is authorised to use his discretion in remitting interest on the amounts due from persons whose names are thus substituted and who may have been ignorant of their liability for the period to the service of the notice mentioned in Rule 1.