Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 1653, 27th August 1926

Elementary Education Survey—Report—Madras Presidency—Orders passed.

BACK PAPERS.

1,500—29-8-24.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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Elementary Education Survey—Report—Madras Presidency—Orders passed.

Order—No. 1653, Law (Education), dated 27th August 1926.

In G.O. No. 916, Law (Education), dated 5th June 1924, the Government approved the proposals of the Director of Public Instruction for conducting an educational survey in all the taluks in this Presidency (excepting the Agency tracts and other hill tracts such as the Nallamalais, Javadis, Palnis and Anamalais) as an essential preliminary for working out a comprehensive programme for the expansion of elementary education. The Director has submitted, besides the reports on the survey of individual districts, a consolidated report on the results of the intensive educational survey carried out by him. Some of the suggestions made in the consolidated report have also appeared in the individual reports and orders have been passed on most of them in connexion with the reviews of the reports on the survey of individual districts. The Government now proceed to pass orders on the remaining suggestions.

2. *Taluk maps showing location of schools.*—The following suggestion is made in the report :—

"Under the instructions for conducting the survey, the taluk maps prepared by the educational survey officers have been supplied to the District Educational Councils, Taluk Boards and District Educational Officers concerned. The maps reveal at a glance the areas which are unprovided with schools and those where adequate educational facilities exist. With the help of the taluk and village maps and the consolidated registers it would be easy to frame proposals for expansion on any lines that may be decided upon and to work schemes for the introduction of compulsory elementary education in a portion or the whole of any taluk in the Presidency.

"It is desirable, therefore, that steps should be taken to keep these maps up to date by inserting suitable symbols for the new schools that may be opened and by omitting the symbols for the schools that may happen to be closed. The time of the preparation of annual returns would be convenient for thus revising the taluk maps and the consolidated registers, and necessary instructions may be issued to the officers concerned on the subject."

The Government agree with the above suggestion. All Presidents of District Educational Councils, Presidents of Taluk Boards, and District Educational Officers are requested to take action accordingly.

3. *Introduction of compulsory education* —It is pointed out that no permanent literacy can be expected in the pupils unless they have spent five years in schools so as to reach the V standard and that persuasion in the first instance and compulsion by slow degrees are needed to make children stay in schools throughout the period of school age. The Government agree with this view. Compulsion has been introduced by twenty-one municipal councils in their jurisdiction and the Government have under consideration proposals for its introduction in specified rural areas. The policy of extending compulsion in rural areas wherever circumstances permit it is steadily kept in view.

4. *Provision for schools in out-of-the-way places.*—The survey has disclosed that villages which are far removed from railway stations or from trunk roads do not provide adequate facilities for the education of children residing in them, while those which are more favourably situated are supplied with recognized elementary schools.

It is suggested that efforts should be made to provide such out-of-the-way villages with schools so as to place elementary education within the reach of children residing in them.

The suggestion is commended to all local bodies for consideration and necessary action.

5. *Education tax.*—The local bodies mentioned in Annexure A to these Proceedings have been permitted to levy the education tax, but many of them do not levy the tax at the maximum rates permissible under the Madras Elementary Education Act. It is suggested that they may be advised to raise the rate of tax to the maximum of 25 per cent of the taxation leviable in their areas and that those which do not levy the tax may consider the feasibility of exercising the power vested in them under section 34 of the Act. The suggestion is commended to the local bodies concerned for early consideration in the interests of the much needed expansion of elementary education in their areas.

6. *Pay of teachers.*—On page 15 of the report, reference is made to the question of the scales of pay sanctioned by local bodies for teachers in elementary schools and it is pointed out that while the fixing of a uniform scale of pay for teachers throughout the Presidency may not be desirable or expedient, local bodies should offer salaries which would be fairly adequate and enable the teachers to become a potent factor in the development of village organizations and village life generally.

In G.O. No. 14, Law (Education), dated 3rd January 1923, the Government have commended to local bodies for consideration scales of pay for elementary school teachers possessing different qualifications and they desire to commend to local bodies the above observations of the Director of Public Instruction on this subject.

7. *Strengthening of establishment in the offices of District Educational Councils and employment of a full-time Secretary.*—It is suggested that the establishment of the District Educational Councils may be strengthened so as to enable them to discharge efficiently the duties imposed on them by the Act and that the temporary arrangement of headquarters deputy inspectors being secretaries to the councils may be revised, a full-time officer being appointed as secretary to each council. The Government are unable to accept these suggestions as they are not convinced of their necessity and do not consider that funds should be diverted for these purposes, which should be devoted to the expansion of elementary education.

8. *Recognition of schools by District Educational Councils.*—The present powers of the District Educational Councils in respect of elementary schools are reported to be no sufficient safeguard against the opening of schools under public management to the detriment of existing aided schools. Cases had been brought to the notice of Government in which board and labour schools had been started in villages which had been served by fairly well-conducted aided schools. In G.O. No. 1510, Law (Education), dated 31st August 1925, local bodies were asked to consult the District Educational Officers and the District Educational Councils concerned before deciding to open schools in centres where there were schools under private management. Instances have come to notice where despite these instructions taluk boards have, contrary to the advice of the District Educational Officer and the District Educational Council, opened board schools in such centres. The Government consider that an effective check can be imposed on such unfair competition by amending rule 1 of the rules framed under section 41 (2) of the Elementary Education Act by the addition of a clause to the effect that recognition shall not be granted to the schools opened by local bodies in localities served by aided schools unless the local body concerned has obtained the previous approval of the District Educational Council to the opening of board schools in such centres.

9. *Designs for buildings for aided schools.*—It is observed in the report that the accommodation and equipment of aided schools are not satisfactory and that steps should be taken to provide them with suitable buildings of a cheap design. The Government have prepared such type-designs for elementary schools in G.Os. No. 1124 W., dated 17th November 1922, No. 1131 W., dated 10th November 1923 and No. 1685 W., dated 20th October 1925. District Educational Councils and departmental inspecting officers are requested to encourage the managements of

aided schools to adopt these designs with such modifications as local needs may require.

10. *Rules for the award of grants.*—The Director proposes that the conditions laid down in the rules for the award of aid for school buildings, should be relaxed and that the authority sanctioning the grants should be vested with discretionary power to raise the rate of grant to two-thirds of the total cost of works in special cases.

The Government observe that the rules as they now stand are sufficiently elastic and enable the District Educational Councils to sanction grants even when all the requirements specified in Appendix 24 to the rules published in G.O. No. 208, Law (Education), dated 21st February 1926, are not satisfied. As regards the rate of grants it is open to the District Educational Councils to recommend to Government in special cases the award of grants at a higher rate than one-half of the total estimated cost.

11. The Director of Public Instruction suggests that the period of 40 years referred to in rule 6 in Chapter II of the rules framed under section 42 (2) of the Act, should be reduced to 20 years in respect of buildings which have received an aid of Rs. 1,000 or less. The Government approve of the suggestion. The necessary amendments should be made to the rules.

12. The Director of Public Instruction is requested to submit the necessary draft notifications for amending the rules framed under the Elementary Education Act, with reference to paragraphs 8 and 11 above.

13. Orders will issue separately on the following questions :—

(1) increased facilities for training higher elementary grade teachers, and

(2) larger representation of private educational agencies on District Educational Councils.

(By order of the Government, Ministry of Education)

V. T. Krishnama Achariyar,
Secretary to Government.

To the Director of Public Instruction (order and annexures).
,, all Presidents, Taluk Boards (paragraphs 1, 2 and 4-6 of orders only with annexures A & B).
,, all Chairmen, Municipal Councils (paragraphs 1, 5 and 6 of order and annexures).
,, all Presidents, District Boards (paragraphs 1, 2 and 4-6 of order and annexures).
,, all Presidents, District Educational Councils (order with annexures).
,, the Examiner of Local Fund Accounts (order with annexures).
,, the Inspector of Municipal Councils (order with annexures).
,, the Local Self-Government Department.

[Annexure.

ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

(i) Taluk Boards.

District.	Names of local authorities.	Rate.
1. Anantapur	1. Anantapur	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram ...	Three pies in the rupee of annual rent value of all occupied lands.
	3. Penukonda	25 per cent on land cess and on companies and profession taxes.
	4. Gooty	25 per cent on land cess.
2. Arcot, North	5. Polur	Three pies in the rupee of annual rent value of all occupied lands.
	6. Vellore	Do. do.
	7. Tiruppattur	Do. do.
	8. Tiruvannamalai ...	One pie in the rupee of annual rent value of all occupied lands.
3. Arcot, South	9. Tindivanam ...	12½ per cent on land cess.
	10. Tirukkoyilur ...	16⅔ do.
	11. Chidambaram ...	20 do.
	12. Vriddhachalam ...	11·1 do.
	13. Cuddalore	20 do.
4. Bellary	14. Adoni	One pie per rupee of annual rent value of all occupied lands.
5. Chingleput	15. Chingleput	Three pies in the rupee of annual rent value of all occupied lands.
	16. Saidapet	Three pies in the rupee of annual rent value of all occupied lands, 12½ per cent on companies and profession tax and 6¼ per cent on house-tax.
	17. Tiruvallur	Three pies in the rupee of annual rent value of all occupied lands.
6. Chittoor	18. Chittoor	25 per cent on land cess.
	19. Madanapalle ...	Do.
	20. Chendragiri... ...	...
7. Coimbatore	21. Coimbatore	Three pies in the rupee of annual rent value of all occupied lands.
	22. Pollachi	Do. do.
	23. Palladam	16 ⅔ per cent on land cess.
	24. Gobichettipalaiyam...	Three pies in the rupee of annual rent value of all occupied lands.
	25. Erode	Do. do.
	26. Kollegal	Do. do.
8. Cuddapah	27. Rayachoti	25 per cent on land cess.
	28. Rajampet	One pie in the rupee of annual rent value of all occupied lands.
	29. Badvel	One and a half pies in the rupee of annual rent value of all occupied lands.
	30. Proddatur	Two pies in the rupee of annual rent value of all occupied lands.
	31. Cuddapah	One pie per rupee do.
	32. Jammalamaduga ...	Three pies in the rupee do.
9. Ganjam	33. Berhampur	One and a half pies in the rupee of annual rent value of all occupied lands.
	34. Chatrapur	One pie in the rupee of annual rent value of all occupied lands.
	35. Chicacole	Two pies in the rupee of annual rent value of all occupied lands.
	36. Goomsur	One pie in the rupee of annual rent value of all occupied lands.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) Taluk Boards—*cont*

District.	Names of local authorities.	Rate.
10 East Godavari ...	37. Peddapuram ...	One and a half pies in the rupee of annual rent value of all occupied lands.
	38. Pithapuram ...	8·33 per cent on land cess.
	39. Rajahmundry ...	25 per cent on land cess.
	40. Cocanada	One-twelfth of the rate of the land cess.
	41. Ramachandrapuram ...	
11. Guntur ...	42. Ongole	25 per cent on land cess and profession tax.
	43. Tenali	Three pies in the rupee of annual rent value of all occupied lands.
	44. Guntur	6¼ per cent on land cess, tax on companies and house tax.
	45. Narasaraopet ...	Not known.
	46. Sattenapalle ...	6¼ per cent on land cess.
	47. Bapatla	Two pies in the rupee of annual rent value of all occupied lands.
	48. Repalle	One and a half pies in the rupee.
12. Kanara, South ...	49. Coondapoor ...	Three pies in the rupee of annual rent value of all occupied lands.
	50. Karkal	Do. do.
	51. Kasaragod ...	Do. do.
	52. Mangalore ...	25 per cent on land cess.
	53. Udipi	Do.
	54. Uppinangadi ...	25 per cent on land cess, companies tax and profession tax.
13. West Godavari.	55. Tanuku	25 per cent on land cess.
	56. Narasapur	Two pies in the rupee of annual rent value of all occupied lands.
	57. Bhimavaram ...	One pie in the rupee of annual rent value of all occupied lands.
	58. Ellore	Three pies in the rupee of annual rental value of all occupied lands.
	59. Yernagudem ...	Do. do.
	60. Bandar	Three pies in the rupee of annual rent value of all occupied lands.
	61. Kaikalur	Do. do.
14. Kistna	62. Gudivada	25 per cent on land cess.
	63. Bezwada	Three pies in the rupee of annual rent value of all occupied lands.
	64. Nuzvid	Do. do.
	65 Nandigama ...	Do. do.
15. Kurnool ...	66. Dhone	Do. do.
	67 Koilkuntla ...	Do. do.
	68. Kurnool	Do. do.
	69. Markapur	Do. do.
	70. Nandyal	Do. do.
16. Madura ...	71. Dindigul	12½ per cent on all heads of taxation.
	72. Palni	Do. do.
	73. Nilakottai	Do. do
	74. Madura	8⅓ per cent on land cess.
	75. Melur	12½ per cent on all heads.
	76. Usilampatti ...	16⅔ per cent on land cess and 6¼ per cent on house tax levied in all unions.
17. Malabar ...	77. Chirakkal	15 per cent on land cess, companies tax and profession tax.
	78. Ernad	25 per cent on land cess.
	79. Kottayam * ...	15 per cent on land cess, companies tax and profession tax
	80. Kurumbranad † ...	25 per cent on land cess, companies tax and profession tax.
	81. Calicut	25 per cent on land cess and 25 per cent of companies and profession tax.
	82. Palghat	25 per cent on land cess, companies tax and profession tax.
	83. Ponnani	25 per cent on land cess.
	84. Walluvanad ...	Do.
	85. Wynaad	Do.

* Kottayam Taluk Board amalgamated with that of Chirakkal.
† Kurumbranad Taluk Board amalgamated with that of Calicut.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) TALUK BOARDS—*cont.*

District.		Names of local authorities.		Rate.
18. The Nilgiris.		86. The District Board, Nilgiris.		20 per cent on land cess.
19. Ramnad	...	87. Ramnad	... ...	12½ per cent on land cess and 25 per cent on profession tax and companies tax.
		88. Sivaganga	... ...	Do. do.
		89. Devakottai	...	Two pies per rupee on land cess and 12½ per cent of the profession tax.
20. Salem	... ...	90. Salem	... ...	Three pies in the rupee of annual rent value of all occupied lands.
		91. Sankari	... ...	Do. do.
		92. Pattukkottai	...	25 per cent on land cess and 12½ per cent on profession tax.
21. Tanjore	...	93. Tanjore	... ...	25 per cent on land cess, tax on companies, profession tax and house tax.
		94. Mannargudi	...	Two pies in the rupee on the annual rent value of all occupied lands.
22. Trichinopoly	...	95. Lalgudi	... ...	25 per cent on land cess.
		96. Perambalur	...	Three Do. pies in the rupee on the annual rent value of all occupied lands.
		97. Udayarpalayam	...	Three pies in the rupee of annual rent value of all occupied lands.
		98. Karur	... ...	Do. do.
		99. Trichinopoly	...	Do do.
		100. Kulitalai	... ...	Three pies in the rupee of annual rent value of all occupied lands.
23. Tinnevelly	...	101. Tuticorin	... ...	One pie per rupee on the annual rent value of all occupied lands and 6¼ per cent on house tax, companies and profession taxes.
24. Vizagapatam	...	102. Narasapatam	...	One pie in the rupee of annual rent value of all occupied lands.
		103. Vizagapatam	...	25 per cent on land cess, companies tax and profession tax.
		104. Parvatipuram	...	8⅓ per cent of the tax leviable under the head land cess.

(ii) MUNICIPALITIES.

1. Anantapur	...	1. Hindupur	... ...	25 per cent on property tax, profession tax and companies tax.
		2. Anantapur	... ...	¾ per cent on annual rental value of properties and 12½ per cent addition to the existing rate of profession and companies taxes.
		3. Tadpatri	... ...	25 per cent of profession tax and companies tax.
2. Arcot, North	...	4. Vellore	... ...	1 per cent of property rentals and 12½ per cent on profession tax.
3. Bellary	...	5. Hospet	... ...	1¼ per cent on the annual rental value of properties and 25 per cent addition to existing rates of profession and companies taxes.
4. Chingleput	...	6. Chingleput	... ...	14·3 per cent of property tax and 15 per cent of profession tax.
		7. Conjeeveram	...	2 per cent of property rentals and 12½ per cent of profession tax.
		8 Saidapet	... ...	10 per cent of property tax and 25 per cent of the tax on companies and profession tax.
5. Chittoor	...	9. Chittoor	... ...	25 per cent of property tax.
6. Coimbatore	...	10. Tiruppur	... ...	¾ per cent of property rentals and 12½ per cent on profession tax and companies tax.
		11. Erode	... ...	2½ per cent of property rentals and 25 per cent on profession tax and companies tax.
7. Cuddapah	...	12. Proddatur	... ...	1 per cent on property tax and 25 per cent on profession tax.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(ii) MUNICIPALITIES—*cont.*

District.		Names of local authorities.		Rate.
8. Godavari, East	...	13. Rajahmundry	...	Rate not known.
		14. Peddapuram	...	½ per cent of property rentals.
9. Guntur	... ...	15. Tenali	.. ...	5 per cent on property tax.
10. Kistna	... ...	16. Masulipatam	...	10 per cent of the profession and companies taxes.
11. Madras	... ...	17. Corporation of Madras.		¼ per cent of annual rental value of property.
12. Madura	...	18. Kodaikanal	... ...	1 per cent of property rentals.
		19. Madura	... ...	1¼ per cent of property rentals.
		20. Dindigul	... ...	1¼ per cent of property rentals and 25 per cent of profession tax and companies tax.
13. Malabar	...	21. Tellicherry	... ...	1 per cent of property rentals and 20 per cent on profession tax.
		22. Cochin	... ...	1½ per cent of property rentals and 20 per cent on profession tax and companies tax.
		23. Calicut	... ...	1 per cent on the annual rental value of properties and 12½ per cent addition to the existing rates of profession and companies taxes.
		24. Cannanore	... ...	½ per cent of the annual rental value of property.
14. Tanjore	...	25. Kumbakonam	...	17·8 per cent on property tax and 14·28 per cent on profession tax.
		26. Tanjore	... ...	20 per cent on profession tax and companies tax.
		27. Negapatam	...	1 per cent of property rentals and 25 per cent on profession tax.
15. Tinnevelly	...	28. Tinnevelly	...	1 per cent of property rentals and 12½ per cent on profession tax and companies tax.

ANNEXURE B.

Names of local bodies which have not yet levied the education tax.

TALUK BOARDS.

Arcot, North	...	1. Ranipet.	Salem	... 15. Dharmapuri.
		2. Cheyyar.		16. Hosur.
Bellary	...	3. Bellary.		17. Namakkal.
		4. Hospet.	Tanjore	... 18. Kumbakonam.
		5. Harpanahalli.		19. Mayavaram.
Guntur	...	6. Gurzala.		20. Nannilam.
Nellore	..	7. Nellore.		21. Negapatam.
		8. Kanigiri		22. Tiruturaipundi.
		9. Venkatagiri.	Tinnevelly	... 23. Tinnevelly.
		10. Kandukur.		24. Koilpatti.
		11. Kavali.		25. Sermadevi
		12 Atmakur.	Trichinopoly	... 26. Musiri.
		13. Gudur.	Vizagapatam	... 27. Vizianagram.
Ramnad	...	14. Sivakasi.		

MUNICIPAL COUNCILS.

1. Gudiyattam.	15. Udumalpet.	28. Palacole.	41. Salem.
2. Tiruppattur.	16. Cuddapah.	29. Kurnool.	42. Mannargudi.
3. Tiruvannamalai.	17. Berhampur.	30. Nandyal.	43. Mayavaram.
4. Vaniambadi.	18. Chicacole.	31. Bodinayakkanur.	44. Tiruvalur.
5. Walajapet.	19. Parlakimedi	32. Palni.	45. Palamcottah.
6. Chidambaram.	20. Cocanada.	33. Periyakulam.	46. Tuticorin.
7. Cuddalore.	21. Chirala.	34. Palghat.	47. Srirangam.
8. Villupuram.	22. Guntur.	35. Nellore.	48. Karur.
9. Adoni.	23. Narasaraopet.	36. Coonoor.	49. Trichinopoly.
10. Bellary.	24. Ongole.	37. Ootacamund.	50. Anakapalle.
11. Tirupati.	25. Mangalore.	38. Sivakasi.	51. Bimlipatam.
12. Coimbatore.	26. Bezwada.	39. Srivilliputtur.	52. Vizagapatam.
13. Dharapuram.	27 Ellore.	40. Virudhunagar.	53. Vizianagram.
14. Pollachi.			

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Law and Education Department.

Elementary Education Survey.

Report on the - of the Madras Presidency - Orders passed.

ORDER No. 1653 dated 27.8.26.
Press

In G.O.No.916 L.E., dated 5-6-24, the Government approved the proposals of the D.P.I. for conducting an educational survey in all the taluks in this Presidency (excepting the Agency tracts and other hill tracts such as the Nallamalais, Javadis, Palnis and Anamalais) as an essential preliminary for working out a comprehensive programme for the expansion of elementary education. The Director has submitted, besides the reports on the survey of individual districts, a consolidated report on the results of the intensive educational survey carried out by him. Some of the suggestions made in the consolidated report have also appeared in the individual reports and orders have been passed on most of the latter in connection with the reviews of the reports on the survey of individual districts. The Government now proceed to pass orders on the remaining suggestions.

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reveal at a glance the areas which are unprovided with schools and those where adequate educational facilities exist. With the help of the taluk and village maps and the consolidated registers it would be easy to frame proposals for expansion on any lines that may be decided upon and to work schemes for the introduction of compulsory elementary education in a portion or the whole of any taluk in the Presidency.

It is desirable, therefore, that steps should be taken to keep these maps up to date by inserting suitable symbols for the new schools that may be opened and by omitting the symbols for the schools that may happen to be closed. The time of the preparation of annual returns would be convenient for thus revising the taluk maps and the consolidated registers, and necessary instructions may be issued to the officers concerned on the subject.

The Government agree with the above suggestion. All P.D.E.Cs. ~~xxx~~ P.T.Bs. and D.E.Os. are requested to take action accordingly.

3. Introduction of compulsory education. It is pointed out that ~~xxx~~ no permanent literacy can be expected in the pupils unless they have spent ~~4~~ five years in schools so as to reach the V Standard and that persuasion in the first instance and compulsion by slow degrees are needed to make children stay in schools throughout the period of school age. The Govt. agree

with this view. Compulsion has been introduced by municipal councils in their jurisdiction and the Government have under consideration proposals for its introduction in specified rural areas. The policy of extending compulsion ~~xxxxx~~ wherever circumstances permit it will be steadily kept in view.

4. Provision for schools in out-of-the-way places. The survey has disclosed that villages which are far removed from railway stations or from trunk roads do not provide adequate facilities for the education of children residing in them, while those which are more favourably situated are supplied with recognised elementary schools. It is suggested that efforts should be made to provide such out-of-the-way villages with schools so as to place elementary education within the ~~xxx~~ reach of children residing in them.

The suggestion is commended to

all local bodies for consideration and necessary action.

5. Education Tax. The local bodies mentioned in ~~the~~ annexure A to these proceedings have been permitted to levy the education tax, but many of them do not levy the tax at the maximum rates permissible under the Madras Elem? Education Act. It is suggested that they may be advised to raise the rate of tax to the maximum of 25 per cent of the taxation leviable in their areas and that those which do not levy the tax may consider the feasibility of exercising the power vested in them under section 34 of the ~~Madras Elementary Education~~ Act. The suggestion is commended to the local bodies concerned for early consideration in the interests of the much needed expansion of Elementary Education in their areas.

6. Pay of teachers. On page 15 of the report, reference is made to the question of the scales of pay sanctioned by local bodies for teachers in elementary

schools and it is pointed out that while the fixing of a uniform scale of pay for teachers throughout the presidency may not be desirable or expedient, local bodies should offer salaries which would be fairly adequate and enable the teachers to become a potent factor in the development of village organizations and village life generally.

In G.O.No.14 Law (Edn.) dated 3-1-23, the Government have commended to local bodies for consideration scales of pay for elementary school teachers possessing different qualifications and they desire to commend to local bodies the observation of the D.P.I. on this subject.

7. Strengthening of establishment in the offices of D.E.Cs. and employment of a full time Secretary.

It is suggested that the establis-ment of the D.E.Cs. may be strengthened so as to enable them to discharge efficien-ly the duties imposed on them by the Act and that the temporary arrangement of head quarters

deputy inspectors being secretaries to the Councils may be revised, a full time officer being appointed as Secretary to each council. The Govt. are unable to accept these suggestions as they are not convinced of their necessity and do not consider that funds should be diverted for these purposes, which should be devoted to the expansion of elementary education.

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schools under private management. Despite these instructions taluk boards have, contrary to the advice of the D.E.O. and the D.E.C, opened board schools in such centres. The Govt. consider that an effective check can be imposed on such unfair competition by amending rule 1 of the rules framed under Sec.41(2) of the E.E.Act by the addition of a clause to the effect that recognition shall not be granted to the schools opened by local bodies in localities served by aided schools unless the local body concerned has obtained the previous approval of the D.E.C. to the opening of board schools in such centres.

9. Designs for buildings for aided schools. It is observed in the report that the accommodation and equipment of aided schools are not satisfactory and that steps should be taken to provide them with suitable buildings of a cheap design. The Government have prepared such type designs for elementary schools in G.Cs. no. 1124 W&I 17.11.22; no. 1131 W&I 10.11.23 and no. 1685 W&I 28.10.25.

D.E.Cs. & departmental inspecting officers are requested to encourage the managements of aided schools to adopt these designs with such modifications as local needs may require.

10. Rules for the awarding of grants. An amendment of the rules

~~aid~~ framed under the Madras E.E. Act, 1920, is suggested ~~so as~~ with a view to enable ~~the~~ aided schools to avail themsel~~ves of~~ the concessions referred to in the rules to a larger extent than at present. The Director ~~accordingly~~ proposes that the conditions laid down in the rules ~~for~~ the award of aid for school buildings, ~~might~~ should be relaxed ~~whenever necessary~~ and that the authority sanctioning the grant should be vested with discretionary power to raise the ~~amount~~ rate of grant to two-thirds of the total cost of works in special cases.

The Government observe that the rules as they now stand ~~are sufficiently~~ elastic and ~~to~~ enable the D.E.Cs. to sanction grants even when ~~if~~ all the requirements specified in appendix 24 to the rules published with G.O.No.208 L.E. dated 21-2-26 are not satisfied. As regards the rate of grants it is ~~always~~ open to the D.E.Cs. to recommend to Government ~~for sympathetic consideration~~ ~~in special cases~~ in special cases the award of grants at a higher ~~than the usual~~ rate ~~of~~ than one-half of the total estimated cost ~~setting forth at the same time~~ the exceptional circumstances justifying the award of ~~the higher rate. The Govt. will, in such cases consider the applications for grants sympathetically.~~

11. The D.P.I. suggests that the period of 40 years referred to in rule 6 in chapter II of the rules framed under section 42(2) of the Act should be reduced to 20 years in respect of buildings which have received an aid of Rs.1000 or less. The Government approve of the suggestion ~~and consider that~~ The necessary amendments

should be made to the rules.

12. The D.P.I. is requested to submit the necessary draft notifications for amending the rules framed under the E.E.Act with reference to ~~paras~~ paragraphs 8 and 11 above.

13. Orders will issue separately on the following questions:--

(1) increased facilities for training higher elementary grade teachers, and

(2) larger representation of private educational agencies on D.E.Cs.

To the D.P.I. (order & annexures)
All P.T.Bs. (paras 1; 2 & 4-6 govt. only with annexures)
" C.M.Cs. (paras 5 & 6 & annexures)
" P.D.Bs. (paras 1; 2 & 4-6 & annexures)
" P.D.E.Cs. (order with annexures)
the Examiner of L.F.A. (do)
the Inspector of Municipal Councils (do)
the L.S.G. Department.

[Annexure]

DESPATCHED 16 OCT

(11)

Rcd 8/4

Telephone dated 1- 4- 26

From the Director of Public Instruction, Madras

To The Assistant Secretary, Law(Education) Department

****

Kindly let me know whether any orders are likely to be issued on the several suggestions made in the consolidated report on the Elementary Education Survey for the Presidency submitted in this office R.C.354 B/24 dated 2- 12- 25.

CNo 4684

15-12-25

(K)

A Rama Rao
6/4

for Director of Public Instruction

LAW DEPARTMENT 7 APR 1926

Post copy to the Assistant Secretary, Law(Education) Department

A.R. 3/4/26

Reply

Ref. your T M d/ 1.4.26

The Suggestions made in the consolidated report on the Elemt. Education Survey are under consideration.

(The Suggestions are being examined separately)

20/4/26

20/4

Please despatch & return file to me

Issue
28/4

(X) Lodged c no 46&4A 15-12-25 (K)

2 (12)

Law (Education) Department.

When the D.P.I. forwarded ten copies of the Report on the Elementary Education survey of the Madras Presidency, with his covering letter disposed of in the papers at K, he did not ask for the orders of Government on the various suggestions in the Report. These suggestions were apparently made by the Special Officer (Mr. Damodara Mudaliyar) and do not represent the considered opinion of the Director. In fact in one instance the suggestion made in the report is in direct contravention of the recommendation made by the (permanent) Director in another connection (Vide the notes on pages 5-7 infra relating to village libraries). The D.P.I. should have addressed Government by a separate letter embodying his remarks on those suggestions on which he considered that the Government should take necessary action. The suggestions are however noted on below:-

It will be seen that few of them are important. They have been considered before & decided upon either in individual cases or separately.

In regard to notes on pages 3, 9 & 19 some further action may be taken and in regard to notes on pages 24, 26 & 31 the D.P.I will have to be asked to consider the suggestions & submit definite proposals for consideration.

It may probably be desirable to print the first 23 pages of the report separately & communicate them to the local bodies & D.E.Cs.

It is not correct to say that few of These suggestions are important. All of them are useful ones. But no doubt they have been discussed before

V.T.K

I am doubtful

V.T.K

C.R. 4/5/25

V.T.K 3.5

(13) 3

Law (Education) Department.

Extract from the report on E.E. Survey.

para 16 on p 4 of the Report

"Under the instructions for conducting the survey, the taluk maps prepared by the educational survey officers have been supplied to the District Educational Councils, Taluk Boards and District Educational Officers concerned. The maps reveal at a glance the areas which are unprovided with schools and those where adequate educational facilities exist. With the help of the taluk and village maps and the consolidated registers it would be easy to frame proposals for expansion on any lines that may be decided upon and to work schemes for the introduction of compulsory elementary education in a portion or the whole of any taluk in the Presidency.

para 17 — do.

"It is desirable, therefore, that steps should be taken to keep these maps up to date by inserting suitable symbols for the new schools ~~that~~ that may be opened and by omitting the symbols for the schools that may happen to be closed. The time of the preparation of annual returns would be convenient for thus revising the taluk maps and the consolidated registers, and necessary instructions may be issued to the officers concerned on the subject."

(1)

Office note

The suggestion may be commended to the District Educational Councils, ~~and~~ the taluk boards and the District Educational Officers for adoption.

CR 30/4/26

CR 1/5

V.TK 3.5

Y.S.9

No remarks

M 6.7.26

para 5 at p 9 of the Report

(14) 4

Law (Education) Department.

Extract from the Report on E.E. Survey.

" No permanent literacy can be expected in the "pupils unless they have spent 5 years in schools "so as to reach the V standard. Persuasion in the "first instance and compulsion by slow degrees are "needed to make children stay in schools throughout "the period of school-age. The villagers have also "to be made to realise the value of education."

Introduction of compulsory elementary education is the only effective method by which the desired object could be attained. A scheme for the introduction of compulsory education in Saidapet taluk is separately under consideration. The question of extending it to other rural areas ~~will have to~~ may be considered only after the experiment is tried in Saidapet. No specific action is necessary on this suggestion now.

30/4/26

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V.TK 3.5

5 (15)

Law (Education) Department.

Extract from the report on Elementary Education Survey:-

para 6 of p 9 of the Report

"The opening and maintenance of village libraries may be encouraged so that boys and girls after leaving school can have opportunities of keeping themselves in touch with general literature without relapsing into illiteracy. Grants-in-aid have been given in recent years through local bodies to public libraries for the purchase of books and furniture. The system may be amplified and recurring as well as non-recurring grants paid for the starting and maintenance of village libraries not only through local boards but also through District Educational Councils and Village Panchayts."

2. Grants are distributed to village panchayats to enable them to organise village libraries subject to the following conditions:-

(i) the maximum grant payable to a panchayat does not exceed Rs 200;

(ii) the panchayat provides the building, furniture and the staff required for library and contributes from its own funds or from subscriptions a sum not less than the amount of the Government grant;

(iii) the library is open to the public and is located in a place accessible to all communities;

(iv) the grant is to be withheld if any portion of the library fund is spent on the purchase of books of a character subversive of public morality.

2. Grants are also being paid through local bodies for the encouragement of public libraries maintained either by themselves or by private bodies. The grants paid through local bodies were not till recently subject to the conditions (i) & (ii) specified in para 2 above.

(XXII)

page 12 of Notes 6

23/4/26

They were paid for the purchase of books as well as for equipment though not for buildings. There was no maximum limit as to the grant payable to a single library. In fact several libraries received as much as Rs 1500 each - Vide annexure to G.O. No. 719 L.E. dated 3-5-21. In his note written ~~as recently as~~ on 17-12-25 the permanent Director (Mr. Littlehailes) however suggested among other things -

(i) that the maximum grant payable to any library should not exceed Rs 200/-, and

(ii) that the local body or other authority having control of the library should provide the building, furniture and the staff required for the library and contribute from its own funds or subscriptions, a sum not less than the amount of the Government grant.

The above suggestions of the Director have been accepted by Government subject to one alteration Viz., that the maximum grant payable to a library shall be Rs 400 and not Rs 200 as suggested by him.

4. It will thus be seen that ~~the~~ Rough ~~rules~~ have been tightened a bit, they can still serve the purpose of extension of library activities. They are only calculated to prevent abuses and to stimulate local interest + cooperation. There seems to be no good grounds for a reconsideration / of the orders ~~passed~~ issued recently in G.O.no. ⊗ dt 23.4.26

5. The suggestion that grants should be disbursed through the D.E.Cs. also, does not deserve consideration, as public libraries under private management can continue to get grants through local bodies as at present.

6. It may be noted in this connection

(W) (XXII) ⊗: pp 14-15 of notes to G.O no 48 23/4/26 — G.O in Press

(16)

that the Rev. Mr. Baker of Guntur has recently ~~made a suggestion~~ applied for a grant of Rs 1500/- towards the cost of publishing 23 booklets for adults to improve their education for continuation classes. The file is separately under consideration

⊗ The file is pending from DPI. Receipt of a copy of the G.O note on adult education in Punjab. The file on that subject is with the DPI at present. A copy of the G.O. has been asked to obtain a copy of the note.

AD 30/4/26 — CR 1/5

no action is needed on this. We may await D.P.I's report on the adult ed.n scheme in the Punjab V.T.K 3.5

D.P.I's Reply. 1103 B/26 dt 2-6-26

This has already been submitted.

Rec'd on 1/6/26 — RR 2.6.26

Law (Edn) Deptt

The files relating to Rev Baker's publications (and adult education) have been separately submitted

AD 11/6/26 — CR 1/6 — V.T.K 15/6

2.5.9

No remarks

CR 7/7/26 — MR 6-7-26

17 8

Law (Education) Department.

Extract from the report on Elementary Education Survey.

para 1 on p. 10 of the Report

"It would be more economical to have larger schools in compact localities where amalgamation is possible. As a general rule, however, in an agricultural country such as India, it is not possible, except in municipalities or in unions, to consider the amalgamation of smaller schools. The population is scattered in many centres, some of which may have a school in common, while some are so far removed from each other as to render it generally impracticable for small children of one centre to attend a school situated in another centre. Suggestions have been made in the district reports for the amalagamation of board schools wherever possible."

D

Office note

Orders have been passed on these suggestions at the time of reviewing the district reports Vide G.Os. No. 1938 L.E. dated 10-11-25 and No.1901 L.E. dated 3-11-25. No further action is necessary

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J

30/4/26

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V.T.K. 3.5

9 (18)

Law (Education) Department.

para 3 on p. 10 of the Report

Extract from the Report on E.E. Survey.

"Villages which are far removed from railway stations or from trunk roads do not contain adequate facilities for the education of children residing in them, while those which are more favourably situated are supplied with recognised elementary schools. It is suggested that it is desirable that efforts should be made to provide such out-of-the-way villages with schools so as to place elementary education within the reach of children residing in them."

after note

The suggestion is one for consideration of the local bodies concerned. It may be commended to them for consideration and such action as they may consider necessary.

D

30/4/26

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X.5.9

'D' above may be accepted in the Deptt

6.7.26

Law (Education) Department.

Extract from the Report on Elementary Education Survey.

para 8 on p. 11 of the Report

"Lastly there are the private and indigenous schools which number 4,715. They are found in large numbers in the districts of Malabar, Kistna, Nellore, South Arcot, Tanjore, Tinnevelly, Chittoor, Ganjam and Ramnad. It is observed from the survey records that several of these schools are held in centres which are otherwise devoid of educational facilities. Steps should be taken to improve such schools so that they may be recognised and aided by the various District Educational Councils."

The suggestion has been made in the reports on individual districts which have duly been communicated to all the authorities concerned.

The Government have also directed that efforts should be made by the inspecting officers of the department to improve private and indigenous schools with a view to their being admitted to recognition and aid - Vide G.O. No.1938 Law (Edn), dated 10-11-25; 1521, dated 3-9-25 etc.

II (20)

Law (Education) Department.

para 11 cup 11 of the Report

Extract from the report on E.E. Survey

"The survey records show that while there are several Adi-Dravida or Adi-Andhra centres without educational facilities of any kind, there are certain others provided with separate Adi-Dravida or Adi Andhra schools in spite of the existence in neighbouring centres of schools which are accessible to them. Suggestions have been made in the district reviews for the amalgamation of Adi-Dravida or Adi-Andhra and Hindu schools in such places."

Attention

Orders have been passed on these suggestions when reviewing the district reports. No separate orders are necessary here.

(G) 1938 10.11.25

30/4/26

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V.T.K 3.5

(2) II(a)

Law (Education) Department.

The following suggestion has been made on page 11 of the Report:-

"The district reports deal also with the facilities for Muhammadan education. In every district separate board schools for Muhammadans are found in important centres inhabited by them. The places containing a large Muhammadan population but unprovided with separate schools intended for the children of that community have been mentioned in the reports and the desirability of opening separate denominational schools in such centres may be considered by the District Educational Councils and the Taluk Boards concerned."

The suggestion is one for the consideration of the D.E.Cs. and the taluk boards concerned. The district reports containing specific recommendations as to the places where such denominational schools should be opened have already been communicated to the local authorities concerned for consideration - Vide G.Os. No. 1938 L.E., dated 10-11-25 and 1833 L.E., dated 23-10-25. No further action is necessary.

20.4.26

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V.T.K.
3.5

No remarks
M
6.7.26

para 2 of p 12-g
the Report

(22) 12

Law (Education) Department.

Extract from the report on E.E. Survey.

"Strong inducements are needed to draw to the teaching profession young men who have studied from III Form to VI Form of a Secondary school. It will be of immense advantage if steps are taken to secure for elementary schools the services of ex-students of High Schools who have a small property in or near the villages where the schools are located or who can count on some private means as an addition to their income from the schools."

affiendi

In connection with the provision of funds for the opening of aided schools in 1926-27 this suggestion was ~~put~~ already commended to the D.P.I. vide para 5 of memo no 3241 A-1 dt 27.8.25 ~~to the D.P.I. in a Memo asking him to obtain from the D.E.Cs. reports as to the number of aided schools that could be opened in school less centres having a population of 500 and above. No separate action is necessary here.~~

(VII)

No further action is necessary on the suggestion

AP
30.4.26

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VTK
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(23) ⊗ 13

Law (Education) Department.

para 3 p 12 of the Report

The following recommendation is made on page 12 of the report:-

"There should be increased facilities for "training Higher Elementary grade teachers by "opening more training schools and by attaching "training classes to schools for general education."

In the district reports it was already brought to the notice of Government that additional training schools and training classes wouldbe required in certain districts. When passing orders onthose reports the D.P.I. was asked to address Government separately on the subject if he considered it necessary to open such schools in any district or districts -Vide G.Os. No.1833 L.E. dated 23-10-25 and 1901 dated 3-11-25. No further action is necessary ~~on the subject~~ in this file.

(F) (J)

GS 30/4/26

a 1/5

~~This should be considered in detail a programme prepared for 1927-8 budget~~

V.T.K 3.5

The question of training is very important. I think the D.P.I has decided that ~~to move funds~~ the "lower" grade training should be discontinued. A programme for attaching higher grade training schools to efficient institutions should be drawn up and a portion of it put up in time for the budget of 1927-8 i.e early in August 1926. I shall be obliged if D.P.I will see u.o.s take action

V.T.K 3/5

D.P.I.U.O.Reply 1103 B/26 9-2-6-26

I have already taken action and have issued instructions for the drawing up of a 10 years' programme for the expansion of training facilities. The Secretary remarks "I think the D.P.I. has decided that the lower grade training should be discontinued". This is an accepted ultimate policy. We desire to eliminate gradually the lower elementary grade teachers but I expect that it will be impossible to adhere to this ideal for sometime to come. This statement is made having regard to the existing number of elementary grade teachers under training or employed in elementary schools. There are three methods of effecting the expansion of training facilities:-

(1) attaching of training classes, whether secondary or higher elementary, to existing efficient institutions for general education, board or aided;

(2) the opening of new training schools either under Government control or under private management in localities inadequately served by the existing institutions; and (3) the opening of additional batches in existing Government or aided training schools.

It is impossible to restrict the programme to the first of these methods alone. The possibility of attaching secondary grade and higher elementary grade training classes to the existing institutions for general education was investigated two or three years ago, and as a result a few subsidised training classes have been opened. The response, however, from aided agencies was not encouraging. The question will, however, be investigated again though it is by no means certain that it will be possible to get mature proposals by the time specified in the Secretary's note i.e. early in August.

As regards the opening of new training schools, it is true

it is true that they will be expensive; but they cannot be ruled out altogether where in the light of the recommendations made in the elementary education survey reports and those of the D.E.Os they are found to be the only means of extending facilities for training in areas where such facilities are required.

The admission of additional batches to existing training schools is perhaps the most economical and the most easily arranged method of increasing training facilities. The extent to which this can be done is being investigated. I hope to put up proposals for next year's budget, but obviously it is desirable that Government should at the same time be aware of the ultimate liability which will be involved in the provision of training facilities for the total number of teachers that will ultimately be required in the field of elementary education in the presidency.

2-6-26

Law(Edn.) Deptt.

The Director's further report may be awaited

11/6/26

14/6

15/6

Law (Education) Department.

Extract from the Report on the E.E.Survey.

The cases in which there is an overlapping of educational effort and where the existing board schools are superfluous have been specified in the district reviews. The number of centres which can be provided for by the transfer of provision of such schools is shown in column 7 of the Annexure. Column 9 shows the number of centres where it is not possible to have aided schools and where only board schools are required to be opened.

" It will be seen that owing to the fact that a large number of schoolless centres can be provided for by aided agencies in the taluks mentioned ~~in the margin~~ below there would be savings out of the subsidies recently sanctioned for the opening of board schools. The taluk boards concerned may be advised to utilize, in consultation with the District Educational Officers and District Educational Councils, the unspent balances in entertaining additional teachers that may be required in their schools and in opening schools in centres which have a population of less than 500 and which are urgently in need of board schools. "

Taluk	No. of schools the provision of which would remain unspent.
Adoni	1
Palladam	2
Pulivendla	1
Ichapur	1
Bandar	1
Kurumbranad	4
Chirakkal	18
Kottayam	5
Palghat	6
Walluvanad	11
Sivaganga	4
Salem	1
Viravilli	1
Total	56

Office note

The above suggestion was made apparently before the issue of G.O.No.1550 L.E. dated 4-9-25. The number of school less centres which could be provided for by aided agencies has already been taken into account when sanctioning subsidies to local bodies in ~~G.O.No. 1550 L.E. dated 4-9-25~~ the G.O. referred to above. The number of such centres has also been taken into account in the file in which it is proposed to sanction subisides for 566 board schools and grants for 642 aided schools in the current year. The file is in circulation to Hon'ble M.1 and after orders are issued thereon, the D.P.I. may be requested U.O. to revise the list of taluk boards referred to in the above suggestion. Submitted that there is no necessity to take even this step for the following reasons:-

(1) ~~The~~ The term "subsidies recently sanctioned" ~~is~~ has apparently ~~meant~~ reference to the subsidies sanctioned in G.Os No.1593 L.E. dated 16-10-24 and G.O. No.877 L.E. dated 23-5-25. If aided schools are forthcoming in any of the centres for which subsidies were sanctioned in the above proceedings, no board school will be opened and recognised in those centres and the subsidies already paid therefor ~~are being~~ will be resumed and adjusted at the time of sanctioning in subsequent years subsidies for the remaining schools - Vide paragraph 7 of G.O. 1598 L.E, dated 16-10-24 and paragraph 4 of G.O. No.877 L.E, dated 23-5-24 and G.O. No. 1678 L.E, dated 28-9-25. There may not therefore be any savings available for other expenditure as contemplated in the above suggestion made by the special officer.

(2) Even if there be any savings, it will all be credited to the E.E.Fund and will in the ordinary course be available for entertaining additional teachers in existing schools and for opening new schools in centres having a population of less than 500.

In the circumstances no action seems called for.

30/4/26

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1/5

V.T.K.

3.5

20/ (27) 4/7

Law (Education) Department.

Extract from the report on E.E.Survey.

para 6, p 140 the Report

"One important point in connexion with the
" opening of new schools deserves mention here. Each
" new school is to be staffed with a single teacher, so
" that the maximum number of pupils that may be
" brought under instruction in it is only 35. The
" schools are, however, intended to serve the needs of
" centres or groups of centres which have a population
" of 500 and above each, so that the number of child-
" ren of school age in almost all centres would be
" much more than 35. Additional teachers will, there-
" fore, be required in these schools, if they are
" attended by all the children of school-age residing
" in and near the centres where they are located. It
" is thus obvious that provision should be made for
" meeting the cost of additional teachers in the new
" as well as in the old board and aided schools in
" the rural tracts." —attention

This is for local bodies to consider if funds are available and as necessity arises.

Elementary Edn fund budgets submitted 30/4/26 by local bodies containing in several cases proposals for addl teachers to boards etc 1/5

CR 1/5

VTK 3/5

D.P.I's U.O.Reply. 11038/26921.26

It is true that the question of additional teachers is one for local bodies to consider if funds are available and as necessity arises. I have, however, pointed out in my U.O. reply regarding

21

regarding Adult Education that I consider that the time has come to consider this question. It is necessary to reconcile the claims of expansion with those of additional staff.

RKA
2/6/26

Local Ed., Dept.

This question is dealt with in the file relating to adult education. No action is necessary in this file

Separately

AS
11/6/26

[illegible]
4/6

[illegible]
14/6

V.T.K.
15/6

[illegible]

No remarks

MR
6.7.26

[illegible]

22

28

Extract from the report on E.E. Survey.

"There are in the Presidency 128 taluk boards exercising jurisdiction over 220 Revenue taluks. The area under the control of some taluk boards is rather extensive for educational purposes and suggestions have been made in the district reports for the splitting up of such taluk boards where necessary."

para 1, p. 15 of the Report

Office note

~~Orders have been passed on the district reports. No separate action~~ is ~~necessary here.~~

The suggestion has already been noted on when passing orders on the reports of individual districts. Vide G.O. No. 1756 of 12.10.25 & No. 1901 L.E. of 3.11.25

AS
30/4/26

(L)
(T)

[illegible]
1/5

[illegible]
1/5

V.T.K.
3/5

[illegible]

No remarks.

MR
6.7.26

23 69 (29)

Extract from the report on E.E.Survey.

para 2, p 15 of Report

"The taluk boards which have so far availed
" themselves of the power of levying the education
" tax are 84 in number. Several of them, however,
" are not levying the cess at the maximum rates
" permissible under the Act. They may be advised to
" raise the rate of tax to the maximum of 25 per
" cent of the taxation leviable in their areas. The
" taluk boards which are not levying the cess will
" also do well to consider the feasibility of exer-
" cising the power vested in them under section 34
" of the Elementary Education Act."

Office note

The suggestion was apparently made a year ago. The total number of local bodies which have been permitted to levy the tax up to this date is 121 (~~204~~ 94 taluk boards x 27 municipal councils). In scrutinizing the budget estimates of the E.E. funds of Local bodies the levy of the tax is also being recommended wherever necessary. The suggestion may perhaps be commended to local bodies for consideration and a circular similar to the one in G.O.No.911 L.E. dated 1-6-25 issued.

P / (H)

30/4/26

1/5

V.T.K. 3/5

L.S.G.

The suggestion at 'P' may be accepted in this Dept

6.7.26

24 20 (39)

Law (Education) Department.

para 4, p 15 of Report

Extract from the Report on E.E.Survey.

"While a uniform scale of pay for elementary school masters may not be desirable or expedient, the fact remains that the teachers should be placed above want; they should besides be able to keep up their status in the village and be a potent factor in the development of village organisations and village life generally."

This is largely a question of funds. In G.O.No. 14 L.E., dated 3-1-23 the Government have already commended to the local bodies for consideration different scales of pay of elementary school teachers of different qualifications. Most of the local bodies are too poor to adopt the scales of pay recommended. It is separately proposed to urge the local bodies which do not now levy the tax to consider the question of levying the tax at least in the future. It is also proposed to ask the local bodies which levy the tax to raise the rates of the tax to the maximum limit permissible. If they act accordingly they will be able to give effect to the suggestion made in the report. No further action seems necessary ~~on this file~~.

AP 30/4/26

CR 1/5

VTK 2/5

I.S.P

No remarks

M 6.7.26

25 (31)

Extract from the report on the E. E. Survey.

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para 5, p 15 of Report

"The proceeds of the education tax realized by local bodies and the equivalent Govt. contribution paid to them are to be utilized in the expansion of elementary education e.g. in opening new schools and not in revising the scales of pay of the teachers employed in the existing schools. Seeing that the proceeds of the special taxation are credited to the E.E.Funds under the control of local bodies there is little danger of the funds being diverted for purposes other than elementary education. In these circumstances and in view of the fact that the pay of teachers under the ~~xxxxxx~~ employ of taluk boards is much below the scales laid down by Govt., the taluk boards which apply for it may be permitted to utilise ~~xxx~~ a part of the proceeds of the education tax in meeting the cost of revising the pay of their teachers."

With a view to see~~ing~~ that the proceeds from the tax and the equivalent Govt. contribution are not fritte~~d~~red away on such objects as the revision of pay of existing teachers etc. when the necessity for additional schools is keenly felt, it is usual to inform the local bodies at the time of sanctioning the levy of the tax that the proceeds from the tax and the equivalent Govt. contribution should not be utilised on the revision of pay of teachers. But in the case of several (x) taluk boards the Govt. have, after a consideration of all the circumstances relating thereto, permitted them to meet the cost of revision from the proceeds of the tax. The Special Officer's suggestion is thus being given effect to whenever found necessary and no general orders seem necessary, nor does it ~~on this side.~~ seem desirable.

(x) Vide GO 630 L&M 16-4-26
GO 704 L&M 26-4-26

30/4/26 1/5 V.T.K. 3/5

25(a)

L.S.G

The view taken by Law (Sec) may be acquiesced in.

M
6.7.26

26 (32) 22

Extract from the report on E. E. Survey.

---

para 6, p. 15 of Report

"Further some Board schools are located in "chavadis or rented buildings which, besides being "unsuitable for school-purposes, are not accessible "to the Adi-Dravidas or Adi-Andhras. It has also "been pointed out in the district reports that Board "Adi-Dravida or Adi-Andhra schools and caste Hindu "schools in several villages can be amalgamated, if "taluk board buildings are constructed for the "schools in suitable localities. Steps should therefore be taken by the local bodies to put up cheap "buildings for their schools in places accessible "to all classes of the community including the Adi-"Dravidas or Adi-Andhras" Official

This is only a summary of the orders issued in paragraph 4 of G.O.329 Home (Edn) dated 17-2-19 The question as to how far these orders are being given effect to is reviewed every year - Vide G.O. No.2017 L.E. dated 21-9-25. No separate action is necessary dn this ~~file~~ Suggestion.

AP
30/4/26

CR
1/5

1/5

V.T.K
3/5

L.S.G

No remarks
M
6.7.26

"Extract from the Report on E.E. during

para 1, page 6 of the report.

"Their (D.E.Cs.) power of recognition
"does not seem to be a sufficient safeguard
"against the opening of schools under public
"management to the detriment of existing aided
"schools. Cases have been brought to the notice
"of the Director and Govt. in which Board and
"Labour schools have been started in villages
"which have been served by fairly well-conducted
"aided schools."

Law (Education) Department.

Section 41 (2) of the Elementary Education Act empowers the District Educational Council to grant, refuse or defer the grant of recognition to any school under public or private management. Sub-section (3) of the same section provides for an appeal to the D.P.I. from the orders of the D.E.C. Executive instructions have also been issued by the L.S.G. Dept. to the effect that local bodies should not incur expenditure on schools which have not been recognised by the D.E.Cs. In spite of these provisions, some local bodies may open and persist in maintaining schools in places where there are already well conducted aided schools. For instance the taluk Board, Guntur, persisted in maintaining a board school at Gundimeda, though there is a good aided school at that place. The President, Taluk Board, has however, been informed by Govt. that the school should be removed to a school-less centre without further delay. In a similar case, relating to the Board School, Madukur, under the Tenali Taluk Board, there appears to be a difference of opinion between the D.E.C. and the officers of the Edl. Department, in regard to the necessity of a board school at that place where there are al-

G.O. 476 L(Edn) 29.3.26.

G.O. 840 14/5/26

ready two aided schools, one of which is not working satisfactorily. In that case, it has been proposed to ask the D.P.I. to deal with the matter under section 41 (3) of the Act. Such cases will have to be decided on merits. It is not clear how the powers of the D.E.C. in regard to recognition can be increased. The D.P.I. may be requested to offer his remarks.

A
1/5

~~Will D.P.I kindly~~

~~Please put up a separate~~

~~U.O note~~ V.T.K
3/5

D.P.I U.O for favour of remarks. It is most important to stop such unfair competition.

2. Secondly, D.E.C's should bring pressure to bear on local bodies to close schools of theirs in areas in which efficient aided schools can be ~~op~~ started and ~~withdraw~~ transfer them to areas which ~~are~~ aided agencies cannot develop.

3. Will D.P.I kindly advise how these objects can be best achieved?

V.T.K
3.5.26.

D.P.I U.O

UNDER SECRETARY TO GOVT. OF MADRAS
5 MAY 1926
EDUCATIONAL DEPARTMENT

UNDER SECRETARY TO GOVT. OF MADRAS
5 MAY 1926
LAW DEPARTMENT

29 (34)

D.P.I's U.O.Reply. 1103 5/26

(IX)

In G.O.No.1510 L.E., dated 31-8-1925 instructions were issued that local bodies should consult the D.E.O. and the D.E.C. concerned before deciding to open schools in places where there were already schools under private management. If this G.O. was strictly adhered to and schools opened after consultation with the D.E.O. and the D.E.C. the overlapping of ~~the~~ educational effort could be avoided. In practice, however, local bodies open schools in localities where there are aided schools on the request of members belonging to that locality or on other representations (sometimes those of the teacher of the aided school) and apply for recognition afterwards. As free education is imparted in most of the schools under local bodies, pupils generally go to the board school and the aided school has to be closed. The aided school having closed, the D.E.C. has to recognise the new school to meet the demand of the locality. What is required is to prevent the opening of a board school and the consequent closure of the aided school. This could only be effected if local bodies were required to obtain the previous approval of the D.E.C. and the D.E.O. before opening a school in any locality where there is already an aided school.

A

2/6/26.

Law (Edn.) Deptt.

~~The D.P.I's suggestion at A above has~~ ~~already been embodied in~~ Paragraph 2 of Ed. 1510 Ed. 31.8.25. ~~Such~~ runs as follows:-

"The Govt. direct that Local bodies shall "consult the D.E.O and the D.E.C. concerned ~~before~~

...re they decide to open Schools in places
...e there are already Schools under private
...agement"

The D P I apparently suggests that the word "consult" in the above order should be replaced by "obtain the previous approval of". The D.E.C. can accord recognition only after the School is actually opened but there seems to be no objection to the taluk board obtaining the previous approval of the D.E.C. and the D.E.O.

Submitted the D.P.I's suggestion may be accepted and paragraph 2 of G.O. No. 1510 L.E. d/ 31-8-25 may be modified accordingly. L.S.G. may see.

AS 11/6/26

14/6

V.T.K. 15/6

L.S.G.

PTO

1707 A

A1

Law (Edn) with 1707 A-2 / 18-6-26.

E

1X → T.B.S

Put up the original & note ... N.S.G.

17722

original ...

ASST. SECRETARY TO GOVT. LOCAL SELF GOVT. DEPARTMENT 18 JUN 1926

UNDER SECRETARY TO GOVT. OF MADRAS LAW DEPARTMENT 17 JUN 1926

30(a) 1/ (35)

L.C.S.

To prevent unfair competition between board and aided schools it seems desirable to impose on taluk boards the necessity for obtaining the previous approval of the D.E.C and the D.E.O before they open schools in localities where there are already some aided institutions. Under the existing orders (G.O. 1510 L(Edn) d 31.8.25) mere consultation of the DEC & the DEO has been provided for and this will not be a sufficient safeguard for the purpose in view. ~~The G.O. may therefore be suitably amended as suggested by the Law (Edn) depts.~~

(1X)

G.O. 208 21.2.22

Law 25/6/26 — It however seems doubtful ~~that~~ whether an executive order even with the modification as suggested by the Law (Edn) depts will be binding on the local bodies. It is therefore for consideration whether the Law (Edn) depts may be requested to consider the feasibility of framing a rule for the purpose under sec 41(2) of E.E. Act. — vide rules on p 3 of G.O No 208 Law (Edn) d 21.2.1922.

(X)

OTSR 3.7.26 — If effective check is to be imposed on unfair competition, it seems necessary to

to issue a rule having the force of law. The rule may lay down that previous approval of the D.E.C and D.E.O should be obtained for the opening of schools by L.Bds in localities served by aided schools and that schools opened without such approval will not be recognized.

In other words previous approval should be made a condition of recognition in such cases.

NR
6.7.26

OE
7.7.26

Sec

Law (Edn) Dept.

Recd 12/7

Rule 1 of the rules framed under Section 41(2) of the Act runs as follows:–

"Each standard or class above the fourth shall be separately recognised. Recognition shall depend upon satisfactory evidence of the educational needs of the locality as well as of the other matters specified below."

p. 3 of G.O. 208 / 21.2.22

Lily apparently suggests an addition to the above rule to the effect that 'recognition shall not be granted to the schools opened by a local body in localities already served by aided schools unless the local body concerned has obtained the previous approval of the D.E.C. to the opening of such schools in such localities'

2. Attention is in this connection solicited to the Hon'ble the minister's note in the linked file regarding the opening of a L. board school at Ziruvadi

* Since disposed of in G.O. No 1449 L / 30/7/26

XX

Orders are solicited as to whether the addition to the rules proposed in para 1 above may be published in a draft notification and objections if any, thereto invited.

18/7/26

R
20/7

Sec
19/7

I think a rule should be framed to the above effect: otherwise we shall never have expansion. The policy that a local board should not be allowed to open schools in places in which aided agencies work has been accepted & the sooner it is made obligatory the better

V.T.K.
20.7.

para 2, page 16 of the report.

Extract from the Report on E.E. Svcs

"As regards the constitution of the District "Educational Councils, it is perhaps desirable to "secure a larger representation of private educa- "tional agencies including teacher-managers, who have "contributed in the past to the spread of elementary "education more than other agencies, and who have "to be encouraged and stimulated to undertake their "share in the expansion of elementary education in "the rural tracts."

Office Note

It is suggested that private educational agencies including teacher-managers should be given a larger representation on the District Educational Councils. At present only Missionary bodies among private educational agencies have been given representation on these councils, except in the case of Madras, where teacher-managers also have been permitted to elect their representatives to the Council. Recommendations from certain District Educational Councils for according representation to such associations on the councils were received during the last few years, and they have been informed that if any District Association representative of all the teacher managers in the district is formed and works satisfactorily for some time, the question of authorizing such an associat[illegible] to elect representatives to the D.E.C. will be considered. ~~Vide~~ cf. G.O.No. 1836 L.E., dated 23-10-25. Certain other D.E.Cs. were also informed that in view of the impending amendment of the E.E.Act, 1920, the Government did not consider it necessary to alter the constitution of the D.E.Cs. Vide G.O. No.1536 L.E, dated 2-10-24. Requests from Missionary agencies for additional seats have also been vetoed for the same reason. As the question of amendment of the Act has been held over, there see

to be no objection to ~~accept~~ consider the ~~suggestion~~ made in the report. The D.P.I. may be asked to submit detailed proposals, if he considers that any action is necessary on this suggestion.

GR
1/5

I agree. The D.P.I may be asked to advise as to what should be done now.

V.T.K
3.5

D.P.I. U.O

D.P.I's U.O.Reply 11038/25 26/26

I will examine the question separately and address Government officially on the subject.

RAG
2/6/26

Law (Edn.) Dept.

The Director's official communication may be awaited

GR
1/6

V.T.K
1/6

para 3, page 16 of the report

Extract from the Report on E.E. Survey

"It seems also desirable to strengthen the establishment of District Educational Councils so as to enable them efficiently to discharge the duties imposed on them by the Act. The temporary arrangement of Headquarters Deputy Inspectors being Secretaries to the Councils may be revised and a full-time officer appointed as Secretary to each Council."

It is suggested (1) that the establishment of the D.E.Cs. should be strengthened and (2) that a full time officer should be appointed as Secretary to each D.E.C.

(1) Establishment. The staff originally sanctioned for each D.E.C. consisted of 2 clerks on Rs 30 each p.m. and 2 peons on Rs 13 each p.m. As a result of representations from several D.E.Cs. for revising the pay of the establishment, the staff has been recently revised in G.O. No. 83 L.E. dated 19-1-26, and the revised establishment consists of

1 head clerk on Rs 35-60

1 second clerk on Rs 30-1-40; and

1 peon on Rs 12 - 18

for each of the District Educational Council except those of Malabar and Vizagapatam where the offices of the D.E.Cs. are amalgamated with those of the District Educational Officers, and of the Nilgiris where it is amalgamated with the office of the Deputy Inspector. Representations were received from several District Educational Councils asking for a strengthening of the establishment, but the requests have been negatived. The P.D.E.C., Guntur, has circularized the Presidents of other D.E.Cs. asking them to urge for a strengthening of their establishment. The

question will, have to be faced by Government sooner or later. No action seems necessary at present on the suggestion.

(2) Full time secretary. The Deputy Inspectors of schools of the headquarters ranges are doing the duties of secretary to the D.E.Cs. except in the case of Madras and Madura. In the Malabar and Vizagapatam districts where the offices of the D.E.Cs. are amalgamated with those of the D.E.O. the D.E.Os are doing the duties of Secretary.

As early as 1921, the D.E.C. Nellore represented that it would not be possible for the Dy. Inspectors to devote sufficient time for the work of the D.E.C. unless he was relieved of his ordinary duties of inspection to a substantial extent, and if this could not be arranged, requested that the Council might be permitted to make other arrangements for performing the duties of the Secretary. The Council's request was negatived mainly on the ground that the Council had started work only recently and that the volume of correspondence to be dealt with could not be large - Vide G.O. No.1581, Law (Edn) dated 7-11-21. It may be admitted that the work of the Councils has increased now, but in future there will be junior Deputy Inspectors working under some of the Dy. Inspectors e.g. Dy.Inspectors of headquarters ranges, and it may not be difficult for those Dy.Inspectors to devote more time than at present to the work of the D.E.Cs. It does not therefore seem necessary to pursue this suggestion.

I agree. The more we spend on these staffs the less we have for schools

V.T.K. 3.5

Extract from the Report on E.E.Survey.

"The income of the aided schools consists of "the teaching grants, fees and subscriptions or "donatinns from private individuals in kind or "cash. The rates of fees levied in these schools "have generally been higher than the standard "rates prescribed in the Madras Educational Rules. "With the opening, however, of a large number of "board schools in many of which no fees are levied "the aided school masters are not able to realize "any appreciable income from fees or subscriptions "or donations and have to depend mainly on the "teaching grants for the maintenance of their "schools. The villagers afe unwilling to pay fees "and they think that if the aided schools are "closed for want of local support their villages "would be supplied with board schools. In these "circumstances, it seems expedient, in the interests "of educational expansion, to increase the rates of "teaching grants so as to enable the private "agencies to keep their schools in an efficient "condition and to open new schools in centres "which are devoid of educational facilities."

The rates of teaching grants have been twice revised since 1921 as shown below:-

Grade of teachers.	Rates in force prior to 1921.	Rates sanctd in G.O.226/22	Present rate sanctd.in G.O.1550 L.D.4-9-25
(1)	(2) Rs per annum	(3) Rs per annum	(4) Rs per annum
Trained teachers of the secondary grade	168	180	180
Untrained teachers of the secondary grade.	48	196	120
Trained teacher of higher elementary grade	92	96	120
Untrained - do.	48	72	84
Trained teacher of lower grade	76	84	84
Untrained - do -	48	48	60

2. Since the Government have sanctioned

40 , 30 ~~35~~

the revised rates specified in column (4) above only last year at an annual additional cost of Rs 6.55 lakhs it seems now too early to consider the question of a further revision.

30/4/26 CR 1/5 I agree - but the question cannot be delayed V.T.K. 30.5

Extract from the report on the E. E. Survey.

"The accommodation and equipment of aided schools cannot be said to be satisfactory. Mission schools are generally provided with fairly suitable buildings, but the equipment of many of them is not adequate. Aided non-mission schools are mostly held in houses or sheds which are not quite suitable for school purposes. Since the continuance of these schools is essential in any scheme of expansion, steps should be taken to provide them with suitable buildings of a cheap design. It may be mentioned in this connexion that very few aided schools have availed themselves of the grants sanctionable under Chapter IV of the Rules for Aid framed under the E.E.Act and the rules under Chapter II are not too easy for private managers of schools to abide by. The possibility of relaxing the conditions of aid for elementary school buildings may be examined."

Para 5, p 16 of Report

DIRECTOR OF PUBLIC INSTRUCTION Cir. No. 1103 of 26 6-MAY1926 MADRAS

A

(1)

Offhand note

The suggestion seems rather vague. It is not stated in what way the existing rules (Printed in G.O. No. 208 L.E. dated 21-2-22) are defective and no definite suggestions have been put forward as to how they should be amended. The D.P.I. may be requested ~~to~~ to state whether the rules need be amended and if so how.

L. Ex 1707 A / 5/5/26

Ex No 1707 A-1 - 5.5.26

CR 30/4/26 1/5

CR 1/5

V.T.K 3/5

D.P.I u.o

31 27 4/ 40

42 38

D.P.I'sU.O.Reply. 1103 B/26 & 2.6.26

Attention is invited to section IV, "Buildings and Furniture" of the Report on the expansion of elementary education based on the intensive survey conducted in the Saidapet Taluk. This was submitted in the D.P.I's letter R.C.No.354-B/24 dated 2-7-1924.// Under Rule 6 of the building grant rules a period of 40 years has been prescribed during which time the Council can prefer claims if the building is ~~converted~~ diverted/for any other purpose. This rule has no reference to the nature of the building and ordinary buildings constructed on the model of the type design for an elementary school cannot be expected to exist for 40 years without annual repairing repairs; but annual ~~repairs~~/charges have to be met by the management and there is no provision for the payment of grants towards ordinary repairs. It seems desirable to amend the rule so as to reduce the period in respect of buildings which have received an aid of Rs.1000 or less. The period of time fixed might be 20 years.

1

p.s of Ex. 882 42 17/5/26

p.6 of Ex 208 42 21-2-22

X Dir. Educn final Comml. (XX)

A

SECRETARY TO GOVT. OF MADRAS 4 JUN 1926 LAW DEPARTMENT

h. Ex 2060 A. 4/6/26.

2-6-26.

p.6 of Ex 208 42 21.2.22 (X)

do A

p.5 of Ex 882 42 17.5.26 JJ

39 42 (41)

Law (Education) Department

Rules 5 and 6 of the building grant rules run as below:-

5. Amount of Grant. The grant promised shall not exceed in the case of buildings to be erected one-half of the total cost of the work shown in the manager's estimates as approved by the District Educational Council and modified by the Public Works Department and in the case of buildings or lands acquired one-half of the Collector's estimate of the value of the same.

x x

6 Claims of the Council. If a building, for the acquisition, construction, extension, alteration or repair of which a grant has been drawn, or if land, for the acquisition of which a grant has been drawn, has, prior to the expiration of forty years from the date of payment of the grant been diverted to purposes other than educational purposes approved by the District Educational Council, the manager shall refund such portion of the grant as may be determined by the Council. If the manager fail to make such refund, the Council may recover the amount by such means as it may think fit.

2. It is also laid down that grants will not generally be given for a school building that fails to meet the requirements specified in Appendix 24 of the rules on pages 24-27 of G.O. 208 Law (Edn) dated 21-2-22.

3. The Director considers that the rules are not too easy for private managers of schools to abide by. He suggested that the conditions laid down for the award of aid for school buildings ~~might~~ be relaxed and ~~that~~ the sanctioning authority ~~might be~~ vested with discretionary power to raise the amount of grant to two-thirds of the total cost of works in special cases on the recommendation of the local educational authorities (school boards) proposed to be formed. The proposal to constitute school boards has been dropped. The D.E.Cs. being the sanctioning authorities for building grants up to Rs 2,500, any discretionary power vested in them to raise the amount of grant to two-thirds of the total cost in special cases, is not likely to be used sparingly and ~~discretionarily~~ in special cases. It is open to them at present to recommend to Government that a two-thirds grant might be sanc-

tioned setting forth the special circumstances of the case and there is nothing to prevent the Government from sanctioning enhanced rates of grants. It does not therefore seem necessary to make any alteration in the rules in this respect.

I agree
V.T.K.
15/6.

As regards the question of relaxing the conditions laid down for the award of aid, it is submitted that as pointed out in paragraph 2 ante the rules are already elastic and the D.E.Cs. are themselves competent to sanction grants even if all the requirements specified in Appendix 24 on pages 24 - 27 of G.O. No.208 L.E. dated 21-2-26 are not satisfied.

V.T.K.
(X)

4. The Director suggests that the period of ~~[illegible]~~ 40 years referred to in rule 6 reproduced on page ~~39~~ 43 ante should be reduced to 20 years in the case of buildings which have received an aid of Rs 1,000 or less. In the circumstances stated at A on page ~~38~~ 42 the suggestion may it is submitted be accepted and rule 6 ~~may~~ amended ~~accordingly be amended~~. accordingly.

Considering the type of buildings we have for elementary schools, I agree to this
V.T.K.
15/6.

12/6/26
16/6

14.6.26

Law (Edn) Dept.

Attention is solicited to the D.P.I.'s ~~note~~ remarks and this dept. note thereon on pages 7; 14-15; 20-21; 29-30; 32 & ~~38~~ 40 ante. A draft order will be submitted after orders are passed on the points raised therein.

14.6.26

11/6/26

16/6

L.S.G. (Lon. A1) Dept.

Please see notes on pp 3, 5 to 7, 9, 11(a) 20-22, 23, 24, 25, 26 + 27 - 30(a) supra which relate to the subjects relating to the Local bodies.

C.No. 17722 (vide p. 30 ante)

2. The only point in respect of which the new rules of this dept ~~have been revised~~ are specially required will be found ~~[illegible]~~ on pp. 27-30 supra ~~and it has been noted on~~ on page 30(a) ante. The ~~The file may be returned to Law (Edn) [illegible]~~ suggestion made therein may be remitted

25/6/26. to Law (Edn) Dept. for consideration.

3.7.26

6.7.26

Law (Edn) [illegible]

7.7.26.

[illegible] SECRETARY TO GOVT. OF MADRAS 10 JUL 1926 LAW DEPARTMENT

[illegible] Supdt

26/6

L. [illegible] 26331
10/7/26
12/7/26

2/7

L.Dis No. 17722-1
10/7/26

P.T.O.

Exp

Law (Edn.) Depth.

Attention is solicited to the L.S.G. depth. note on pages 31-32 and this depth. note thereon on pages 32-33 ante. [After orders are passed thereon a draft order will be put up covering all the points discussed in the foregoing notes]

2. The file may be sent to Finance depth. for remarks, if any, on para 4 on p. 44 ante.

18/7/26

27/7

V.TK 20.7

Fin. u.o.

Edn. u.o. 1707A-3 22-7-26

22 JUL 1926 FINANCE DEPARTMENT

Finance (Exp.)

The remarks of this deptt. are called for only in respect of the proposal ~~that the period of 40 years~~ contained in para 4 on ~~ment~~ page 44 ante. Under the existing rules, the management of a private elementary school to whom a building grant has been given by Govt. is required to refund the grant if the building is diverted for other than educational purposes within a period of 40 years from the date of payment of the grant. It is now proposed to reduce the period (in the case of buildings which have received an aid of Rs. 1,000 or less) to 20 years.x Submitted that this deptt. need not object.

x Rule extracted on page 43 ante

Fin. u.o. 21077 Exp. 22-7-26.

SECRETARY TO GOVT. OF MADRAS LAW DEPARTMENT 28 JUL 1926

26.7.26.

27.7.26

L. u.o. 2931 A 29/7/26.

para 4 on page 44 ante

No objection. 28/7/26

Fin. u.o. 21077 Exp. 28-7-26.

Law

(43)

Law (Edn.) Depth.

A draft order is submitted for approval

31.7.26

6.8.26

5/8

Please retype the pages with corrections 5/8/26

Retyped & subd. 8/8

V.TK 11.8

Please retype pp. 3 to 6.

Please also mark the portions of the order which alone should go to local bodies & d.e.o.s. It is ~~inexpedient to communicate for~~ unnecessary to communicate the whole order to them.

V.TK 12.8

Pages 3-6 of the draft have been retyped

2. Portions of the draft orders which shall go to local bodies have been indicated in the address entries on p. 9 of the draft. The whole order may go to all D.E.O.s.

SECRETARY TO GOVERNMENT LAW DEPARTMENT MADRAS 18 AUG 1926

13.8.26

14/8

18/8

V.TK 16/8

SL?

Please discuss the position referred to in p. 7 of the draft — 18/8/26

Sl. any depts see before issue? V.TK 16/8

Subd. 'No'

16/8

17.8.26

M2

With reference to the Hon'ble M.2's remarks on p.7 of the draft, attention is solicited to the notes on pp.27-33 ante. In the draft it is proposed to amend rule 1 of the rules framed under section 41(2) of the E.E. Act by the addition of a clause to the effect that recognition shall not be granted to the schools opened by local bodies in localities served by aided schools unless the local body concerned has obtained the previous approval of the D.E.O. and the D.E.C. to the opening of board schools in such centres. If either of the two authorities (the D.E.C. and the D.E.O.) refused to grant previous approval, then the D.E.C. will, according to the proposed draft, be bound to refuse recognition to the school. But it will be open to the taluk board to appeal to the D.P.I. under section 41(3) of the E.E. Act, 1920. The Director's decision shall then be final and the Act does not provide for any further appeal to Government. ~~xx~~

2. The Hon'ble M.2 considers that when there is a difference of opinion between the D.E.C. and the D.E.O. the proposed amendment to the rule should provide that the D.P.I. should refer the question to Government for orders.

It is submitted that in the ordinary course the Director will not be cognisant of the refusals of D.E.Cs. to grant recognition unless an appeal is preferred to him under Sec.41(3) or the matter is referred to him by the Taluk Board, D.E.C. or the D.E.O. In the latter case the Director may not take any action on the reference as the matter is likely to come up before him in regular appeal. Further if the matter is referred to the Govt. by the Taluk Board, D.E.C. or the D.E.O., it may not be convenient for Government to pass final orders thereon, as it will be taken as an interference with the powers conferred on the D.P.I. by the Act. On the other

hand if the Government only offer advice to the local bodies there is no guarantee that the local bodies will carry it out. Perhaps ~~xxx~~ Law (Drafting) may be asked to advise on the legality of issuing a rule as proposed by the Hon'ble the Minister.

20/8/26

The Act gives the power of appeal against orders relating to recognition to the D.P.I.: we cannot by a rule under the Act give this power to Govt. Even taking that the interference of Govt., as provided by the modification, comes in before the D.E.C. actually passes orders on recognition thus leaving the appellate powers of the D.P.I unaffected, it will be awkward for the D.P.I to retain appellate power over a matter which has already been adjudicated by Govt.

20/8/26

V.K
24.8.

M 2

In that case I will minimise the difficulty of Local Body by limiting previous approval of the D.E.C and not D.E.O. In our endeavour to avoid the

Conflict bet. Aided & Board Schools in an area we should not handicap the Local Bodies by restricting their powers - after all that is one of the agencies through whom expansion is carried on. There are cases where the D.E.O & the Local Body are not getting on well, they [illegible] objections might be raised in the way of the Local Board or it may be the reverse also - my desire is to avoid all such difficulties -

The previous appmt of D.E.C in which D.E.O. is a member may be quite sufficient -

[initials]
25/8/26

[stamp] ...GOVERNMENT... AUG 1926

Submitted that para 8 on p. 7 of the draft has been amended by the omission of the words "D.E.C and the" i.e. that

paragraph. The draft may now issue

AD
25/8/26

CR
26/8

V.T.K.
27.8

116-B/36.

(46)

Scott. II-38—1,703—17-1-18.

PRESS SLIP.

ORDINARY. **PREFERENCE.** **URGENT** (*a*).

9|35 Law (Ed.n) DEPARTMENT.

GOV... 28 AUG 1926 ... MADRAS

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C.M.O. 4352 A/26

ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

(i) TALUK BOARDS.

District.	Names of local authorities.	Rate.
1. Anantapur ...	1. Anantapur	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram ...	Three pies in the rupee of annual rent value of all occupied lands.
	3. Penukonda	25 per cent on land cess and on companies House and profession taxes.
	4. Gooty	25 per cent on land cess.
2. Arcot, North ...	5. Polur	Three pies in the rupee of annual rent value of all occupied lands.
	6. Vellore	Do.
3. Arcot, South ...	9 ~~7~~. Tindivanam	$12\frac{1}{2}$ per cent on land cess.
	10 ~~8~~. Tirukkoyilur ...	$16\frac{2}{3}$ Do.
	11 ~~9~~. Chidambaram ...	20 Do.
	12 ~~10~~. Vriddhachalam ...	11·1 Do.
	13 ~~11~~. Cuddalore	20 Do.
4. Bellary ...	14 ~~12~~. Adoni	One pie per rupee of annual rent value of all occupied lands.
5. Chingleput ...	15 ~~13~~. Chingleput	Three pies in the rupee of annual rent value of all occupied lands.
	16 ~~14~~. Saidapet	Three pies in the rupee of annual rent value of all occupied lands, $12\frac{1}{2}$ per cent on companies and profession tax and $6\frac{1}{4}$ per cent on house-tax.
	17 ~~15~~. Tiruvallur	Three pies in the rupee of annual rent value of all occupied lands
6. Chittoor ...	18 ~~16~~. Chittoor	25 per cent on land cess.
	19 ~~17~~. Manadapalle ...	Do.
7. Coimbatore ...	21 ~~18~~. Coimbatore	Three pies in the rupee of annual rent value of all occupied lands.
	22 ~~19~~. Pollachi	Do. do.
	23 ~~20~~. Palladam	$16\frac{2}{3}$ per cent on land cess.
8. Cuddapah ...	27 ~~21~~. Rayachoti	25 per cent on land cess.
	28 ~~22~~. Rajampet	One pie in the rupee of annual rent value of all occupied lands.
9. Ganjam ...	33 ~~23~~. Berhampur	One and a half pies in the rupee of annual rent value of all occupied lands.
	34 ~~24~~. Chatrapur	One pie in the rupee of annual rent value of all occupied lands.
	35 ~~25~~. Chicacole	Two pies in the rupee of annual rent value of all occupied lands.
	36 ~~26~~. Goomsur	One pie in the rupee of annual rent value of all occupied lands.
10. East Gōdāvari...	37 ~~27~~. Peddapuram ...	One and a half pies in the rupee of annual rent value of all occupied lands.
	38 ~~28~~. Pithapuram	8·33 per cent on land cess.
	39 ~~29~~. Rajahmundry ...	25 per cent on land cess.
	40 ~~30~~. Cocanada	One-twelfth of the rate of the land cess.
	41 ~~31~~. Ramachandrapuram.	
11. Guntūr...	42 ~~32~~. Ongole	25 per cent on land cess and profession tax.
	43 ~~33~~. Tenali	Three pies in the rupee of annual rent value of all occupied lands.
	44 ~~34~~. Guntur	$6\frac{1}{4}$ per cent on land cess, tax on companies and house tax.
	45 ~~35~~. Narasaraopet ...	Not known.
	46 ~~36~~. Sattenapalle	$6\frac{1}{4}$ per cent on land cess.
	47 ~~37~~. Bapatla	2 pies in the rupee of annual rent value of all occupied lands.
	48 Repalle ...	one and a half pies in the rupee

7. Tirupattur ---- 3 pies in the rupee of annual rent value of all occupied lands
8. Tiruvannamalai --- one pie ~~per rupee~~ in the rupee — do
20. Chandragiri
24. Gobichettipalayam --- 3 pies per rupee of ~~land cess of land cess~~
25. Erode --- 3 pies per rupee of land tax
26. Kollegal --- 3 pies per rupee
29. Badvel --- ~~one & a half pie as ...~~ one & a half pies in the rupee of annual rent value of all occupied lands
30. Proddatur --- 2 pies in the rupee
31. Cuddapah --- one pie per rupee on the land revenue
32. Jammalamadugu --- 3 pies in the ru...

Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 911, 1st June 1925

Education—Elementary—Levy of education tax—Compulsory elementary education in municipalities—Circular issued.

Order—No. 911, Law (Education), dated 1st June 1925.

In Circular Memorandum No. 3424 A–1, dated 8th September 1924, the attention of local bodies was drawn to the large number of villages in the Presidency which have no recognized elementary schools, and to the need for more rapid progress in the expansion of elementary education—specially in the areas under local bodies which have not levied the education tax. Attention was also invited to the policy underlying the provisions of the Madras Elementary Education Act, 1920, under which local bodies which have availed themselves of the powers of taxation given to them under the Act have a prior claim for subsidies from provincial funds for the opening of additional elementary schools in their areas.

2. Since then, seven taluk boards and five municipal councils have been permitted by the Government to levy the education tax. There are still 48 taluk boards and 59 municipal councils in the Presidency which have not yet decided to raise additional revenue for the expansion of elementary education by the levy of the education tax in their areas. These bodies are again requested to examine the question of levying the tax carefully, and submit resolutions to Government as early as possible to be considered for the next budget. The attention of local bodies is drawn to the provision in section 34 by which it would be possible for Government to assist local bodies in a greater measure according to their financial conditions as they discharge their responsibility under the Act for expansion of elementary education.

3. As stated in paragraph 5 of Circular Memorandum No. 3424 A–1, dated 8th September 1924, the Government desire that, as a beginning, elementary education should be made compulsory for all boys of school age in municipal areas. Annexure C shows the councils whose schemes have been approved by the Government or are under their consideration. The other municipal councils are requested to consider the question of introduction of compulsion in their areas and submit their schemes in accordance with the instructions contained in Circular Memorandum No. 2021 A-1, dated 24th August 1922.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To all Presidents of Taluk Boards.
,, all Chairmen of Municipal Councils.
,, the President, Corporation of Madras.
,, all Presidents of District Boards.
,, all Presidents of District Educational Councils.
,, the Director of Public Instruction.
,, the Examiner of Local Fund Accounts.
,, the Local Self-Government Department.
Copy to the Registrar-General of Panchayats.

Annexure.

58. Ellore — 3 pies in the rupee of annual rental value of all occupied lands
59. Yernagudem — do — do — do
63. Bezwada — 3 pies in the rupee of annual rent value of all occupied lands
64. Nuzvid — do — do
65. Nandigama — do — do

Names of local authorities which have been permitted to levy the education tax—*cont.*

District.	Names of local authorities.	Rate.
	(i) TALUK BOARDS—*cont.*	
12. Kanara, South	38. Coondapoor	Three pies in the rupee of annual rent value of all occupied lands.
	39. Karkal	Do. do.
	40. Kasaragod	Do. do.
	41. Mangalore	25 per cent on land cess.
	42. Udipi	Do.
	43. Uppinangadi	25 per cent on land cess, companies tax and profession tax.
13. West Gōdāvari	44. Tanuku	25 per cent on land cess.
	45. Narasapur	Two pies in the rupee of annual rent value of all occupied lands.
	46. Bhimavaram	At one pie in the rupee of annual rent value of all occupied lands.
14. Kistna	47. Bandar	Three pies in the rupee of annual rent value of all occupied lands.
	48. Kaikalur	Do. do.
	49. Gudivada	25 per cent on land cess.
	50. Dhone	Three pies in the rupee of annual rent value of all occupied lands.
15. Kurnool	51. Koilkuntla	Do. do.
	52. Kurnool	Do. do.
	53. Markapur	Do. do.
	54. Nandyal	Do. do.
	55. Dindigul	12½ per cent on all heads of taxation.
16. Madura	56. Madura	8⅓ per cent on land cess.
	57. Melur	12½ per cent on all heads
	58. Usilampatti	16⅔ per cent on land cess and 6¼ per cent on house tax levied in all unions.
	59. Chirakkal	15 per cent on land cess, companies tax and profession tax.
	60. Ernad	25 per cent on land cess.
	61. Kottayam *	15 per cent on land cess, companies tax and profession tax
	62. Kurumbranad†	25 per cent on land cess, companies tax and profession tax.
17. Malabar	63. Calicut	25 per cent on land cess and 25 per cent of companies and profession tax.
	64. Palghat	25 per cent on land cess, companies tax and profession tax.
	65. Ponnani	25 per cent on land cess.
	66. Walluvanad	Do.
	67. Wynaad	Do.
18. The Nilgiri District Board.	68. The District Board, Nilgiris.	20 per cent on land cess.
19. Ramnad	69. Ramnad	12½ per cent on land cess and 25 per cent on profession tax and companies tax.
	70. Sivaganga	Do. do.
20. Salem	71. Salem	Three pies in the rupee of annual rent value of all occupied lands.
	72. Sankari	Do. do.
21. Tanjore	73. Pattukkottai	25 per cent on land cess and 12½ per cent on profession tax.
	74. Tanjore	25 per cent on land cess, tax on companies, profession tax and house tax.
22. Trichinopoly	75. Lalgudi	25 per cent on land cess.
	76. Perambalur	Do.
	77. Udayarpalayam	Three pies in the rupee of annual rent value of all occupied lands.
	78. Karur	Do. do.
	79. Trichinopoly	Do. do.
24. Vizagapatam	80. Narasapatam	One pie in the rupee of annual rent value of all occupied lands.
	81. Vizagapatam	25 per cent on land cess, companies tax and profession tax.
	104 Parvatipuram	8⅓ per cent of the tax leviable under the head land cess.

* Kottayam Taluk Board amalgamated with that of Chirakkal.
† Kurumbranad Taluk Board amalgamated with that of Calicut.

72. Palni — 12½ per cent on all heads of taxation
73. Nilakottai — do — do
89. Devakottai — 2 pies per rupee on land cess and 12½ per cent of the Profession tax
94. Mannargudi — 2 pies in the rupee on the annual rent value of all occupied lands
100. Kulitalai — 3 pies per rupee on the annual rent value of all occupied lands
123. Srivilliputtur — 1 pie per rupee on the annual rent value of all occupied lands + 6¼ per cent on house tax, companies tax and profession taxes

2. Anantapur 3/4 per cent on annual rental value of properties & 12½ percent addition to the existing
3. Jadpatri --- 25 per cent of the Profession tax and companies tax rate of profession & companies taxes

13. Rajahmundry -- Rate not known
14. Tenali -- 5 per cent on property tax
15. Masulipatam 10 per cent of the profession & companies taxes
16 Peddapuram 1/2 per cent of property rentals.
17 Corporation of Madras - 1/4 per cent of annual rental value of property.

Names of local authorities which have been permitted to levy the education tax---*cont.*

District.	Names of local authorities.	Rate.
	(ii) MUNICIPALITIES.	
1. Anantapur ...	1. Hindupur	~~16~~ 25 per cent on property tax ~~and 25 per cent~~ on profession tax and companies tax.
2. Arcot, North ...	~~2~~ 2. Vellore	1 per cent of property rentals and 12½ per cent on profession tax.
3. ~~Bellary~~	~~3. Hospet~~	~~1½ per cent tax on the annual rental value of properties & 25 per cent addition to existing rates of profession & companies taxes~~
~~8. Madras~~ ...	~~3. Corporation of Madras.~~	~~¼ per cent of annual rent value of property.~~
4. Chingleput ...	~~6~~ 4. Chingleput	14 3 per cent of property tax and 15 per cent of profession tax
	~~7~~ 5. Conjeevaram ...	2 per cent of property rentals and 12½ per cent of profession tax.
	~~8~~ 6. Saidapet	10 per cent of property tax and 25 per cent of the tax on companies and profession tax.
5. Chittoor ...	~~9~~ 7. Chittoor	25 per cent on property tax.
6. Coimbatore ...	~~10~~ 8. Tiruppur ...	¾ per cent of property rentals and 12½ per cent on profession tax and companies tax.
	~~11~~ 9. Erode	2½ per cent of property rentals and 25 per cent on profession tax and companies tax.
7. Cuddapah ...	12 ~~10~~. Proddatur	1 per cent on property tax and 25 per cent on profession tax
8. Godavari East	13 — See above	
9. Guntur	14	
~~8. Madura~~	15 ~~11~~ 18 Kodaikanal	1 per cent of property rentals.
11 Madras	16 ~~12~~ 19 Madura ...	1¼ per cent of property rentals.
12 Madura	~~13~~ 20 Dindigul	1¼ per cent of property rentals and 25 per cent of profession tax and companies tax.
13 ~~9~~. Malabar ...	21 ~~14~~. Tellicherry	1 per cent of property rentals and 20 per cent on profession tax
	22 ~~15~~. Cochin	1½ per cent of property rentals and 20 per cent on profession tax and companies tax.
	23 24 Calicut Cannanore ~~16~~. Kumbakonam	17·8 per cent on property tax and 14·28 per cent on profession tax.
14 ~~10~~. Tanjore ...	25 ~~17~~. Tanjore	20 per cent on profession tax and companies tax.
	27 ~~18~~. Negapatam	1 per cent of property rentals and 25 per cent on profession tax
15 ~~11~~. Tinnevelly ...	28 ~~19~~. Tinnevelly	1 per cent of property rentals and 12½ per cent on profession tax and companies tax.
12. Kistna	~~20. Masulipatam~~ ...	~~10 per cent of the profession tax and companies tax~~
	~~21. Peddapuram~~ ...	~~½ per cent of property rentals.~~
~~13. Godavari East~~ ...	~~22. Rajahmundry~~ ...	~~Rate not known.~~

ANNEXURE B.

Names of Local bodies which have not yet levied the education tax,

TALUK BOARDS.

Arcot North ...	1. Ranipet.	7	~~23~~. Nellore.
	2. Cheyyar.	8	~~24~~. Kanigiri*
	~~3. Tiruvannamalai~~	9	~~25~~. Venkatagiri.
	~~4. Tiruppattur~~.	10	~~26~~. Kandukur.
Bellary ...	3 ~~5~~. Bellary.	11	~~27~~. Kavali.
	4 ~~6~~. Hospet.	12	~~28~~. Atmakur
	5 ~~7~~. Harpanahalli.	13	~~29~~. Gudur.
~~Chittoor~~ ...	~~8. Chendragiri.~~*	Ramnad	~~30. Devakottai~~*
	~~9. Erode.~~	14	~~31~~. Sivakasi.
~~Coimbatore~~ ...	~~10. Gobichettipalayam~~.*	15	~~32~~. Dharmapuri.
	~~11. Kollegal~~*	16	~~33~~. Hosur.
	~~12. Cuddapah~~.	17	~~34~~. Namakkal.
~~Cuddapah~~	~~13. Jammalamadugu~~.	18	~~35~~. Kumbakonam.
	~~14. Proddatur~~.	19	~~36~~. Mayavaram.
	~~15. Badvel~~.	20	~~37~~. Nannilam.
Guntūr ...	~~16. Repalle~~.	Tanjore ...	21 ~~38~~. Negapatam.
	6 ~~17~~. Gurzala.		~~39. Mannargudi~~.
	~~18. Nuzvid~~.	22	~~40~~. Tiruturaipundi.
Kistna ...	~~19. Bezwada~~.	23	~~41~~. Tinnevelly.
	~~20. Nandigama~~.	24	~~42~~. Koilpatti.
West Godāvari.	~~21. Ellore~~.	Tinnevelly ...	25 ~~43~~. Sermadevi.
	~~22. Yernagudem~~.		~~44. Tuticorin~~.
		26	~~45~~. Musiri.
		Trichinopoly ...	~~46. Kulitalai~~.
		27	~~47~~. Vizianagram.
		Vizagapatam ...	~~48. Parvatipuram~~.

* Question of levy under consideration of Government.

23 Calicut - one per cent on the annual rental value of properties and 12½ per cent addition to the existing rates of profession & companies taxes.
24 Cannanore - ½ per cent of the annual rental value of property

MUNICIPAL COUNCILS.

~~1. Anantapur~~.	13 ~~16~~. Dharapuram.	27 ~~31~~. Ellore.	40 ~~46~~. Virudhunagar.
~~2. Tadpatri~~.	14 ~~17~~. Pollachi.	28 ~~32~~. Palacode.	41 ~~47~~. Salem.
1 ~~3~~. Gudiyattam.	15 ~~18~~. Udumalpet. *	29 ~~33~~. Kurnool	42 ~~48~~. Mannargudi.
2 ~~4~~. Tiruppattur.	16 ~~19~~. Cuddapah.	30 ~~34~~. Nandyal	43 ~~49~~. Mayavaram.
3 ~~5~~. Tiruvannamalai.	17 ~~20~~. Berhampur.	31 ~~35~~. Bodinayakkanur.	44 ~~50~~. Tiruvalur.
4 ~~6~~. Vaniyambadi.	18 ~~21~~. Chicacole.	32 ~~36~~. Palni.	45 ~~51~~. Palamkottah.
5 ~~7~~. Walajapet.	19 ~~22~~. Parlakimedi.	33 ~~37~~. Periyakulam.	46 ~~52~~. Tuticorin.
6 ~~8~~. Chidambaram	20 ~~23~~. Cocanada.	~~38. Calicut~~. *	47 ~~53~~. Srirangam.
7 ~~9~~. Cuddalore.	21 ~~24~~. Chirala.	~~39. Cannanore~~.	48 ~~54~~. Karur.
8 ~~10~~. Villupuram.	22 ~~25~~. Guntur.	34 ~~40~~. Palghat.	49 ~~55~~. Trichinopoly.
9 ~~11~~. Adoni.	23 ~~26~~. Narasaraopet.	35 ~~41~~. Nellore.	50 ~~56~~. Anakapalle.
10 ~~12~~. Bellary.	24 ~~27~~. Ongole.	36 ~~42~~. Coonoor.	51 ~~57~~. Bimlipatam.
~~13. Hospet~~.	~~28~~. Tenali.	37 ~~43~~. Ootacamund.	52 ~~58~~. Vizagapatam.
11 ~~14~~. Tirupati.	25 ~~29~~. Mangalore.	38 ~~44~~. Sivakasi.	53 ~~59~~. Vizianagram.
12 ~~15~~. Coimbatore.	26 ~~30~~. Bezwada.	39 ~~45~~. Srivilliputtur.	

ANNEXURE C.

List of Municipal Councils which have introduced compulsory elementary education within the areas under their jurisdiction.

1.	Municipal Council,	Vellore.	12. Municipal Council,	Tanjore.
2.	Do.	Negapatam.	13. Do.	Mayavaram
3.	Do.	Kumbakonam.	14. Do.	Madura.
4.	Do.	Conjeeveram.	15. Do.	Hindupur.
5.	Do.	Erode.	16. Do.	Proddatur.
6.	Do.	Tellicherry.		
7.	Do.	Tiruppur.	17. Do.	Dindigul.
8.	Do.	Tinnevelly.	18. Do.	Calicut.
9.	Do.	Masulipatam.	19. Corporation of Madras.	
10.	Do.	Chingleput.		
11.	Do.	Cochin.		

Schemes under consideration of Government.

* Question of levy under consideration of Government.

G.O. No. 1653, 27th August 1926

Elementary Education Survey—Report ~~on the~~—Of the Madras Presidency—Orders passed.

GOVERNMENT PRESS
14 SEP 1926
MADRAS

Order—No. 1653, Law (Education), dated 27th August 1926.

In G.O. No. 916, Law (Education), dated 5th June 1924, the Government approved the proposals of the Director of Public Instruction for conducting an educational survey in all the taluks in this Presidency (excepting the Agency tracts and other hill tracts such as the Nallamalais, Javadis, Palnis and Anamalais) as an essential preliminary for working out a comprehensive programme for the expansion of elementary education. The Director has submitted, besides the reports on the survey of individual districts, a consolidated report on the results of the intensive educational survey carried out by him. Some of the suggestions made in the consolidated report have also appeared in the individual reports and orders have been passed on most of ~~the latter~~ in connexion with the reviews of the reports on the survey of individual districts. The Government now proceed to pass orders on the remaining suggestions.

2. *Taluk maps showing location of schools.*—The following suggestion is made in the report :—

"Under the instructions for conducting the survey, the taluk maps prepared by the educational survey officers have been supplied to the District Educational Councils, Taluk Boards and District Educational Officers concerned. The maps reveal at a glance the areas which are unprovided with schools and those where adequate educational facilities exist. With the help of the taluk and village maps and the consolidated registers it would be easy to frame proposals for expansion on any lines that may be decided upon and to work schemes for the introduction of compulsory elementary education in a portion or the whole of any taluk in the Presidency.

"It is desirable, therefore, that steps should be taken to keep these maps up to date by inserting suitable symbols for the new schools that may be opened and by omitting the symbols for the schools that may happen to be closed. The time of the preparation of annual returns would be convenient for thus revising the taluk maps and the consolidated registers, and necessary instructions may be issued to the officers concerned on the subject".

The Government agree with the above suggestion. All Presidents, District Educational Councils, Presidents, Taluk Boards, and District Educational Officers are requested to take action accordingly.

3. *Introduction of compulsory education.*—It is pointed out that no permanent literacy can be expected in the pupils unless they have spent five years in schools so as to reach the V standard and that persuasion in the first instance and compulsion by slow degrees are needed to make children stay in schools throughout the period of school age. The Government agree with this view. Compulsion has been introduced by twenty-one municipal councils in their jurisdiction and the Government have under consideration proposals for its introduction in specified rural areas. The policy of extending compulsion in rural areas wherever circumstances permit it is steadily kept in view.

4. *Provision for schools in out-of-the-way places.*—The survey has disclosed that villages which are far removed from railway stations or from trunk roads do not provide adequate facilities for the education of children residing in them, while those which are more favourably situated are supplied with recognized elementary schools. It is suggested that efforts should be made to provide such out-of-the-way villages with schools so as to place elementary education within the reach of children residing in them.

The suggestion is commended to all local bodies for consideration and necessary action.

5. *Education tax.*—The local bodies mentioned in Annexure A to these Proceedings have been permitted to levy the education tax, but many of them do not levy the tax at the maximum rates permissible under the Madras Elementary Education Act. It is suggested that they may be advised to raise the rate of tax to the maximum of 25 per cent of the taxation leviable in their areas and that those which do not levy the tax may consider the feasibility of exercising the power vested in them under section 34 of the Act. The suggestion is commended to the local bodies concerned for early consideration in the interests of the much needed expansion of elementary education in their areas.

6. *Pay of teachers.*—On page 15 of the report, reference is made to the question of the scales of pay sanctioned by local bodies for teachers in elementary schools and it is pointed out that while the fixing of a uniform scale of pay for teachers throughout the Presidency may not be desirable or expedient, local bodies should offer salaries which would be fairly adequate and enable the teachers to become a potent factor in the development of village organizations and village life generally.

In G.O. No. 14, Law (Education), dated 3rd January 1923, the Government have commended to local bodies for consideration scales of pay for elementary school teachers possessing different qualifications and they desire to commend to local bodies the observations of the Director of Public Instruction on this subject.

7. *Strengthening of establishment in the offices of District Educational Councils and employment of a full-time Secretary.*—It is suggested that the establishment of the District Educational Councils may be strengthened so as to enable them to discharge efficiently the duties imposed on them by the Act and that the temporary arrangement of headquarters deputy inspectors being secretaries to the councils may be revised, a full-time officer being appointed as secretary to each council. The Government are unable to accept these suggestions as they are not convinced of their necessity and do not consider that funds should be diverted for these purposes, which should be devoted to the expansion of elementary education.

8. *Recognition of schools by District Educational Councils.*—The present powers of the District Educational Councils in respect of elementary schools are reported to be no sufficient safeguard against the opening of schools under public management to the detriment of existing aided schools. Cases had been brought to the notice of Government in which board and labour schools had been started in villages which had been served by fairly well-conducted aided schools. In G.O. No. 1510, Law (Education), dated 31st August 1925, local bodies were asked to consult the District Educational Officers and the District Educational Councils concerned before deciding to open schools in centres where there were schools under private management. Instances have come to notice where despite these instructions taluk boards have, contrary to the advice of the District Educational Officer and the District Educational Council, opened board schools in such centres. The Government consider that an effective check can be imposed on such unfair competition by amending rule 1 of the rules framed under section 41(2) of the Elementary Education Act by the addition of a clause to the effect that recognition shall not be granted to the schools opened by local bodies in localities served by aided schools unless the local body concerned has obtained the previous approval of the District Educational Council to the opening of board schools in such centres.

9. *Designs for buildings for aided schools.*—It is observed in the report that the accommodation and equipment of aided schools are not satisfactory and that steps should be taken to provide them with suitable buildings of a cheap design. The Government have prepared such type designs for elementary schools in G.Os. No. 1124 W., dated 17th November 1922, No. 1131 W., dated 10th November 1923 and No. 1685 W, dated 20th October 1925. District Educational Councils and departmental inspecting officers are requested to encourage the managements of aided schools to adopt these designs with such modifications as local needs may require.

10. *Rules for the award of grants.*—The Director proposes that the conditions laid down in the rules for the award of aid for school buildings, should be relaxed and that the authority sanctioning the grants should be vested with discretionary power to raise the rate of grant to two-thirds of the total cost of works in special cases.

The Government observe that the rules as they now stand are sufficiently elastic and enable the District Educational Councils to sanction grants even when all the requirements specified in Appendix 24 to the rules published in G.O. 208, Law (Education), dated 21st February 1926, are not satisfied. As regards the rate of grants it is open to the District Educational Councils to recommend to Government in special cases the award of grants at a higher rate than one-half of the total estimated cost.

11. The Director of Public Instruction suggests that the period of 40 years referred to in rule 6 in Chapter II of the rules framed under section 42(1) of the Act, should be reduced to 20 years in respect of buildings which have received an aid of Rs. 1,000 or less. The Government approve of the suggestion. The necessary amendments should be made to the rules.

12. The Director of Public Instruction is requested to submit the necessary draft notifications for amending the rules framed under the Elementary Education Act, with reference to paragraphs 9 and 12 above.

13. Orders will issue separately on the following questions :—

(1) increased facilities for training higher elementary grade teachers, and

(2) larger representation of private educational agencies on District Educational Councils.

(By order of the Government, Ministry of Education)

V. T. Krishnama Achariyar,
Secretary to Government.

To the Director of Public Instruction (order and annexures).
,, All Presidents, Taluk Baards (paragraphs 1, 2 and 4-6 of orders only with annexures A & B).
,, All Chairmen, Municipal Councils (paragraphs 1, 5 and 6 of order and annexures).
,, All Presidents, District Boards (paragraphs 1, 2 and 4–6 of order and annexures).
,, All Presidents, District Educational Councils (order with annexures).
,, Examiner of Local Fund Accounts (order with annexures).
,, Inspector of Municipal Councils (order with annexures).
,, Local Self Government Department.

[Annexures.

ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

District.	Names of local authorities.	Rate.
	(i) Taluk Boards.	
1. Anantapur ...	1. Anantapur	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram ...	Three pies in the rupee of annual rent value of all occupied lands.
	3. Penukonda	25 per cent on land cess and on companies and profession taxes.
	4. Gooty	25 per cent on land cess.
2. Arcot, North ...	5. Polur	Three pies in the rupee of annual rent value of all occupied lands.
	6. Vellore	Do. do.
	7. Tiruppattur	Do. do.
	8. Tiruvannamalai ...	One pie in the rupee annual rent value of all occupied lands.
3. Arcot, South ...	9. Tindivanam ...	12½ per cent on land cess.
	10. Tirukkoyilur ...	~~16⅔~~ do.
	11. Chidambaram ...	20 do.
	12. Vriddhachalam ...	11·1 do.
	13. Cuddalore	20 do.
4. Bellary ...	14. Adoni	One pie per rupee of annual rent value of all occupied lands.
5. Chingleput ...	15. Chingleput	Three pies in the rupee of annual rent value of all occupied lands.
	16. Saidapet	Three pies in the rupee of annual rent value of all occupied lands, 1⅔ per cent on companies and profession tax and 6¼ per cent on house-tax.
	17. Tiruvallur	Three pies in the rupee of annual rent value of all occupied lands.
5. Chittoor ...	18. Chittoor	25 per cent on land cess.
	19. Madanapalle ...	Do.
	20. Chendragiri... ...	...
6. Coimbatore ...	21. Coimbatore	Three pies in the rupee of annual rent value of all occupied lands.
	22. Pollachi	Do. do.
	23. Palladam	16 2/3 per cent on land cess.
	24. Gobichettipalaiyam...	Three pies ~~per rupee~~ in the rupee of annual rent value of all occupied lands
	25. Erode	~~Three pies per rupee of land tax.~~ do
	26. Kollegal	~~Three pies per rupee.~~ do
8. Cuddapah ...	27. Rayachoti	25 per cent on land cess.
	28. Rajampet	One pie in the rupee of annual rent value of all occupied lands.
	29. Badvel	One and a half pies in the rupee of annual rent value of all occupied lands.
	30. Proddatur	Two pies in the rupee of annual rent value of all occupied lands
	31. Cuddapah	One pie per rupee ~~on the land revenue.~~ do.
	32. Jammalamadugu ...	Three pies in the rupee ~~in the rental value of all occupied lands.~~ do.
9. Ganjam ...	33. Berhampur	One and a half pies in the rupee of annual rent value of all occupied lands.
	34. Chatrapur	One pie in the rupee of annual rent value of all occupied lands.
	35. Chicacole	Two pies in the rupee of annual rent value of all occupied lands.
	36. Goomsur	One pie in the rupee of annual rent value of all occupied lands.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) TALUK BOARDS—*cont.*

District.	Names of local authorities.	Rate.
10 East Godavari ...	37. Peddapuram ...	One and a half pies in the rupee of annual rent value of all occupied lands.
	38. Pithapuram ...	8·33 per cent on land cess.
	39. Rajahmundry ...	25 per cent on land cess.
	40. Cocanada	One-twelfth of the rate of the land cess.
	41. Ramachandrapuram ...	...
11. Guntur ...	42. Ongole	25 per cent on land cess and profession tax.
	43. Tenali	Three pies in the rupee of annual rent value of all occupied lands.
	44. Guntur	6¼ per cent on land cess, tax on companies and house tax.
	45. Narasaraopet ...	Not known
	46. Sattenapalle ...	6¼ per cent on land cess.
	47. Bapatla	Two pies in the rupee of annual rent value of all occupied lands.
	48. Repalle	One and a half pies in the rupee.
12. Kanara, South ...	49. Coondapoor ...	Three pies in the rupee of annual rent value of all occupied lands.
	50. Karkal	Do. do.
	51. Kasaragod ...	Do. do.
	52. Mangalore ...	25 per cent on land cess.
	53. Udipi	Do.
	54. Uppinangadi ...	25 per cent on land cess, companies tax and profession tax.
13. West Gōdāvari.	55. Tanuku	25 per cent on land cess.
	56. Narasapur	Two pies in the rupee of annual rent value of all occupied lands.
	57. Bhimavaram ...	~~A~~ one pie in the rupee of annual rent value of all occupied lands.
	58. Ellore	Three pies in the rupee of annual rental value of all occupied lands.
	59. Yernagudem ...	Do. do.
14. Kistna	60. Bandar	Three pies in the rupee of annual rent value of all occupied lands.
	61. Kaikalur	Do. do.
	62. Gudivada	25 per cent on land cess.
	63. Bezwada	Three pies in the rupee of annual rent value of all occupied lands.
	64. Nuzvid	Do. do.
	65. Nandigama ...	Do. do.
15. Kurnool ...	66. Dhone	Do. do.
	67. Koilkuntla ...	Do. do.
	68. Kurnool	Do. do.
	69. Markapur	Do. do.
	70. Nandyal	Do. do.
16. Madura ...	71. Dindigul	12½ per cent on all heads of taxation.
	72. Palani	Do. do.
	73. Nilakottai	Do. do.
	74. Madura	8⅓ per cent on land cess.
	75. Melur	12½ per cent on all heads.
	76. Usilampatti ...	16⅔ per cent on land cess and 6¼ per cent on house tax levied in all unions.
17. Malabar ...	77. Chirakkal	15 per cent on land cess, companies tax and profession tax.
	78. Ernad	25 per cent on land cess.
	79. Kottayam* ...	15 per cent on land cess, companies tax and profession tax.
	80. Kurumbranad † ...	25 per cent on land cess, companies tax and profession tax.
	81. Calicut	25 per cent on land cess and 25 per cent of companies and profession tax.
	82. Palghat	25 per cent on land cess, companies tax and profession tax.
	83. Ponnani	25 per cent on land cess.
	84. Walluvanad ...	Do.
	85. Wynaad	Do.

* Kottayam Taluk Board amalgamated with that of Chirakkal.
† Kurumbranad Taluk Board amalgamated with that of Calicut.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) Taluk Boards—*cont.*

District.	Names of local authorities.		Rate.
18. The Nilgiris District Board.	86. The District Board, Nilgiris.		20 per cent on land cess.
19. Ramnad ...	87. Ramnad	... ...	12½ per cent on land cess and 25 per cent on profession tax and companies tax.
	88. Sivaganga	... ...	Do. do.
	89. Devakottai	...	Two pies per rupee on land cess and 12½ per cent of the profession tax.
20. Salem	90. Salem	... ...	Three pies in the rupee of annual rent value of all occupied lands.
	91. Sankari	... ...	Do. do
21. Tanjore ...	92. Pattukkottai	...	25 per cent on land cess and 12½ per cent on profession tax.
	93. Tanjore	... ...	25 per cent on land cess, tax on companies, profession tax and house tax.
	94. Mannargudi	...	Two pies in the rupee on the annual rent value of all occupied lands.
22. Trichinopoly ...	95. Lalgudi	... ...	25 per cent on land cess.
	96. Perambalur	...	Do.
	97. Udayarpalayam	...	Three pies in the rupee of annual rent value of all occupied lands.
	98. Karur	... ...	Do. do.
	99. Trichinopoly	...	Do. do.
	100. Kulitalai	... ...	Three pies ~~per~~ rupee ~~on the~~ annual rent value of all occupied lands.
23. Tinnevelly ...	101. Tuticorin	... ...	One pie per rupee on the annual rent value of all occupied lands and 6¼ per cent on house tax, companies and profession taxes.
24. Vizagapatam ...	102. Narasapatam	...	One pie in the rupee of annual rent value of all occupied lands.
	103. Vizagapatam	...	25 per cent on land cess, companies tax and profession tax.
	104. Parvatipuram	...	8⅓ per cent of the tax leviable under the head land cess.

(ii) Municipalities.

1. Anantapur ...	1. Hindupur	... ...	25 per cent on property tax ~~and on~~ profession tax and companies tax.
	2. Anantapur	... ...	⅜ per cent on annual rental value of properties and 12½ per cent addition to the existing rate of profession and companies taxes.
	3. Tadpatri	... ...	25 per cent of ~~the~~ profession tax and companies tax.
2. Arcot, North ...	4. Vellore	... ...	1 per cent of property rentals and 12½ per cent on profession tax.
3. Bellary ...	5. Hospet	... ...	1¼ per cent on the annual rental value of properties and 25 per cent addition to existing rates of profession and companies taxes.
4. Chingleput ...	6. Chingleput	... ...	14·3 per cent of property tax and 15 per cent of profession tax.
	7. Conjeeveram	...	2 per cent of property rentals and 12½ per cent of profession tax.
	8. Saidapet	... ...	10 per cent of property tax and 25 per cent of the tax on companies and profession tax.
5. Chittoor ...	9. Chittoor	... ...	25 per cent of property tax.
6. Coimbatore ...	10. Tiruppur	... ...	¾ per cent of property rentals and 12½ per cent on profession tax and companies tax.
	11. Erode	... ...	2½ per cent of property rentals and 25 per cent on profession tax and companies tax.
7. Cuddapah ...	12. Proddatur	... ...	1 per cent on property tax and 25 per cent on profession tax.

Names of local authorities which have been permitted to levy the education tax—*cont.*

District.	Names of local authorities.		Rate.
8. Godavari, East ...	13. Rajahmundry	...	Rate not known.
9. Guntur	14. Tenali ..	...	5 per cent on property tax.
	15. Masulipatam	...	10 per cent of the profession and companies taxes.
10. Kistna	16. Peddapuram	...	½ per cent of property rentals.
11. Madras	17. Corporation of Madras.		¼ per cent of annual rental value of property.
12. Madura... ...	18. Kodaikanal ...	...	1 per cent of property rentals.
	19. Madura ...	...	1¼ per cent of property rentals.
	20. Dindigul ...	...	1½ per cent of property rentals and 25 per cent of profession tax and companies tax.
13. Malabar ...	21. Tellicherry ...	...	1 per cent of property rentals and 20 per cent on profession tax.
	22. Cochin ...	...	1½ per cent of property rentals and 20 per cent on profession tax and companies tax.
	23. Calicut ...	...	One per cent on the annual rental value of properties and 12½ per cent addition to the existing rates of profession and companies taxes.
	24. Cannanore ...	...	½ per cent of the annual rental value of property.
14. Tanjore ...	25. Kumbakonam	...	17·8 per cent on property tax and 14·28 per cent on profession tax.
	26. Tanjore ...	...	20 per cent on profession tax and companies tax.
	27. Negapatam	...	1 per cent of property rentals and 25 per cent on profession tax.
15. Tinnevelly ...	28. Tinnevelly	...	1 per cent of property rentals and 12½ per cent on profession tax and companies tax.

ANNEXURE B.

Names of local bodies which have not yet levied the education tax.

Taluk Boards.

Arcot, North ...	1. Ranipet.
	2. Cheyyar.
Bellary ...	3. Bellary.
	4. Hospet.
	5. Harpanahalli.
Guntur ...	6. Gurzala.
Nellore ...	7. Nellore.
	8. Kanigiri.
	9. Venkatagiri.
	10. Kandukur.
	11. Kavali.
	12. Atmakur.
	13. Gudur.
Ramnad ...	14. Sivakasi.
Salem ...	15. Dharmapuri.
	16. Hosur.
	17. Namakkal.
Tanjore ...	18. Kumbakonam.
	19. Mayavaram.
	20. Nannilam.
	21. Negapatam.
	22. Tiruturaipundi.
Tinnevelly ...	23. Tinnevelly.
	24. Koilpatti.
	25. Sermadevi.
Trichinopoly ...	26. Musiri.
Vizagapatam ...	27. Vizianagram.

Municipal Councils.

1. Gudiyattam.	14. Pollachi.	27. Ellore.	40. Virudhunagar.
2. Tiruppattur.	15. Udumalpet.	28. Palacole.	41. Salem.
3. Tiruvannamalai.	16. Cuddapah.	29. Kurnool.	42. Mannargudi.
4. Vaniambadi.	17. Berhampur.	30. Nandyal.	43. Mayavaram.
5. Walajapet.	18. Chicacole.	31. Bodinayakkanur.	44. Tiruvalur.
6. Chidambaram.	19. Parlakimedi.	32. Palni.	45. Palamcottah.
7. Cuddalore.	20. Cocanada.	33. Periyakulam.	46. Tuticorin.
8. Villupuram.	21. Chirala.	34. Palghat.	47. Srirangam.
9. Adoni.	22. Guntur.	35. Nellore.	48. Karur.
10. Bellary.	23. Narasaraopet.	36. Coonoor.	49. Trichinopoly.
11. Tirupati.	24. Ongole.	37. Ootacamund.	50. Anakapalle.
12. Coimbatore.	25. Mangalore.	38. Sivakasi.	51. Bimlipatam.
13. Dharapuram.	26. Bezwada.	39. Srivilliputtur.	52. Vizagapatam.
			53. Vizianagram.

~~* Question of levy under consideration of Government.~~

14 SEP 1926
GOVERNMENT ... MADRAS

G.O. No. 1653, 27th August 1926

Elementary Education Survey—Report ~~on the—Of the~~ Madras Presidency—Orders passed.

Order—No. 1653, Law (Education), dated 27th August 1926.

In G.O. No. 916, Law (Education), dated 5th June 1924, the Government approved the proposals of the Director of Public Instruction for conducting an educational survey in all the taluks in this Presidency (excepting the Agency tracts and other hill tracts such as the Nallamalais, Javadis, Palnis and Anamalais) as an essential preliminary for working out a comprehensive programme for the expansion of elementary education. The Director has submitted, besides the reports on the survey of individual districts, a consolidated report on the results of the intensive educational survey carried out by him. Some of the suggestions made in the consolidated report have also appeared in the individual reports and orders have been passed on most of ~~the latter~~ in connexion with the reviews of the reports on the survey of individual districts. The Government now proceed to pass orders on the remaining suggestions.

2. *Taluk maps showing location of schools.*—The following suggestion is made in the report:—

"Under the instructions for conducting the survey, the taluk maps prepared by the educational survey officers have been supplied to the District Educational Councils, Taluk Boards and District Educational Officers concerned. The maps reveal at a glance the areas which are unprovided with schools and those where adequate educational facilities exist. With the help of the taluk and village maps and the consolidated registers it would be easy to frame proposals for expansion on any lines that may be decided upon and to work schemes for the introduction of compulsory elementary education in a portion or the whole of any taluk in the Presidency.

"It is desirable, therefore, that steps should be taken to keep these maps up to date by inserting suitable symbols for the new schools that may be opened and by omitting the symbols for the schools that may happen to be closed. The time of the preparation of annual returns would be convenient for thus revising the taluk maps and the consolidated registers, and necessary instructions may be issued to the officers concerned on the subject".

The Government agree with the above suggestion. All Presidents, District Educational Councils, Presidents, Taluk Boards, and District Educational Officers are requested to take action accordingly.

ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

District.	Names of local authorities.	Rate.
	(i) Taluk Boards.	
1. Anantapur ...	1. Anantapur	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram ...	Three pies in the rupee of annual rent value of all occupied lands.
	3. Penukonda	25 per cent on land cess and on companies and profession taxes.
	4. Gooty	25 per cent on land cess.
2. Arcot, North ...	5. Polur	Three pies in the rupee of annual rent value of all occupied lands.
	6. Vellore	Do. do.
	7. Tiruppattur	Do. do.
	8. Tiruvannamalai ...	One pie in the rupee annual rent value of all occupied lands.
3. Arcot, South ...	9. Tindivanam ...	12½ per cent on land cess.
	10. Tirukkoyilur ...	16 2/3 do.
	11. Chidambaram ...	20 do.
	12. Vriddhachalam ...	11·1 do.
	13. Cuddalore	20 do.
4. Bellary ...	14. Adoni	One pie per rupee of annual rent value of all occupied lands.
5. Chingleput ...	15. Chingleput	Three pies in the rupee of annual rent value of all occupied lands.
	16. Saidapet	Three pies in the rupee of annual rent value of all occupied lands, 12½ per cent on companies and profession tax and 6¼ per cent on house-tax.
	17. Tiruvallur	Three pies in the rupee of annual rent value of all occupied lands.
5. Chittoor ...	18. Chittoor	25 per cent on land cess.
	19. Madanapalle ...	Do.
	20. Chendragiri... ...	...
6. Coimbatore ...	21. Coimbatore	Three pies in the rupee of annual rent value of all occupied lands.
	22. Pollachi	Do. do.
	23. Palladam	16 2/3 per cent on land cess.
	24. Gobichettipalaiyam...	Three pies per rupee.
	25. Erode	Three pies per rupee of land tax.
	26. Kollegal	Three pies per rupee.
8. Cuddapah ...	27. Rayachoti	25 per cent on land cess.
	28. Rajampet	One pie in the rupee of annual rent value of all occupied lands.
	29. Badvel	One and a half pies in the rupee of annual rent value of all occupied lands.
	30. Proddatur	Two pies in the rupee.
	31. Cuddapah	One pie per rupee on the land revenue.
	32. Jammalamaduga ...	Three pies in the rupee in the rental value of all occupied lands.
9. Ganjam ...	33. Berhampur	One and a half pies in the rupee of annual rent value of all occupied lands.
	34. Chatrapur	One pie in the rupee of annual rent value of all occupied lands.
	35. Chicacole	Two pies in the rupee of annual rent value of all occupied lands.
	36. Goomsur	One pie in the rupee of annual rent value of all occupied lands.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) TALUK BOARDS—*cont.*

District.	Names of local authorities.	Rate.
10 East Godavari ...	37. Peddapuram ...	One and a half pies in the rupee of annual rent value of all occupied lands.
	38. Pithapuram ...	8·33 per cent on land cess.
	39. Rajahmundry ...	25 per cent on land cess.
	40. Cocanada	One-twelfth of the rate of the land cess.
	41. Ramachandrapuram ...	
11. Guntur ...	42. Ongole	25 per cent on land cess and profession tax.
	43. Tenali	Three pies in the rupee of annual rent value of all occupied lands.
	44. Guntur	6¼ per cent on land cess, tax on companies and house tax.
	45. Narasaraopet ...	Not known.
	46. Sattenapalle ...	6¼ per cent on land cess.
	47. Bapatla	Two pies in the rupee of annual rent value of all occupied lands.
	48. Repalle	One and a half pies in the rupee.
12. Kanara, South ...	49. Coondapoor ...	Three pies in the rupee of annual rent value of all occupied lands.
	50. Karkal	Do. do.
	51. Kasaragod ...	Do. do.
	52. Mangalore ...	25 per cent on land cess.
	53. Udipi	Do.
	54. Uppinangadi ...	25 per cent on land cess, companies tax and profession tax.
13. West Gōdāvari.	55. Tanuku	25 per cent on land cess.
	56. Narasapur	Two pies in the rupee of annual rent value of all occupied lands.
	57. Bhimavaram ...	At one pie in the rupee of annual rent value of all occupied lands.
	58. Ellore	Three pies in the rupee of annual rental value of all occupied lands.
	59. Yernagadem ...	Do. do.
14. Kistna	60. Bandar	Three pies in the rupee of annual rent value of all occupied lands.
	61. Kaikalur	Do. do.
	62. Gudivada	25 per cent on land cess.
	63. Bezwada	Three pies in the rupee of annual rent value of all occupied lands.
	64. Nuzvid	Do. do.
	65. Nandigama ...	Do. do.
15. Kurnool ...	66. Dhone	Do. do.
	67. Koilkuntla ...	Do. do.
	68. Kurnool	Do. do.
	69. Markapur	Do. do.
	70. Nandyal	Do. do.
16. Madura ...	71. Dindigul	12½ per cent on all heads of taxation.
	72. Palani	Do. do.
	73. Nilakottai	Do. do.
	74. Madura	8⅓ per cent on land cess.
	75. Melur	12½ per cent on all heads.
	76. Usilampatti ...	16⅔ per cent on land cess and 6¼ per cent on house tax levied in all unions.
17. Malabar ...	77. Chirakkal	15 per cent on land cess, companies tax and profession tax.
	78. Ernad	25 per cent on land cess.
	79. Kottayam* ...	15 per cent on land cess, companies tax and profession tax.
	80. Kurumbranad† ...	25 per cent on land cess, companies tax and profession tax.
	81. Calicut	25 per cent on land cess and 25 per cent of companies and profession tax.
	82. Palghat	25 per cent on land cess, companies tax and profession tax.
	83. Ponnani	25 per cent on land cess.
	84. Walluvanad ...	Do.
	85. Wynaad	Do.

* Kottayam Taluk Board amalgamated with that of Chirakkal.
† Kurumbranad Taluk Board amalgamated with that of Calicut.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) TALUK BOARDS—*cont.*

District.	Names of local authorities.	Rate.
18. The Nilgiris District Board.	86. The District Board, Nilgiris.	20 per cent on land cess.
19. Ramnad ...	87. Ramnad	12½ per cent on land cess and 25 per cent on profession tax and companies tax.
	88. Sivaganga	Do. do.
	89. Devakottai ...	Two pies per rupee on land cess and 12½ per cent of the profession tax.
20. Salem	90. Salem	Three pies in the rupee of annual rent value of all occupied lands.
	91. Sankari	Do. do.
21. Tanjore ...	92. Pattukkottai ...	25 per cent on land cess and 12½ per cent on profession tax.
	93. Tanjore	25 per cent on land cess, tax on companies, profession tax and house tax.
	94. Mannargudi ...	Two pies in the rupee on the annual rent value of all occupied lands.
22. Trichinopoly ...	95. Lalgudi	25 per cent on land cess.
	96. Perambalur ...	Do.
	97. Udayarpalayam ...	Three pies in the rupee of annual rent value of all occupied lands.
	98. Karur	Do. do.
	99. Trichinopoly ...	Do. do.
	100. Kulitalai	Three pies per rupee on the annual rent value of all occupied lands.
23. Tinnevelly ...	101. Tuticorin	One pie per rupee on the annual rent value of all occupied lands and 6¼ per cent on house tax, companies and profession taxes.
24. Vizagapatam ...	102. Narasapatam ...	One pie in the rupee of annual rent value of all occupied lands.
	103. Vizagapatam ...	25 per cent on land cess, companies tax and profession tax.
	104. Parvatipuram ...	8⅓ per cent of the tax leviable under the head land cess.

(ii) MUNICIPALITIES.

1. Anantapur ...	1. Hindupur	25 per cent on property tax and on profession tax and companies tax.
	2. Anantapur	¾ per cent on annual rental value of properties and 12½ per cent addition to the existing rate of profession and companies taxes.
	3. Tadpatri	25 per cent of the profession tax and companies tax.
2. Arcot, North ...	4. Vellore	1 per cent of property rentals and 12½ per cent on profession tax.
3. Bellary ...	5. Hospet	1¼ per cent on the annual rental value of properties and 25 per cent addition to existing rates of profession and companies taxes.
4. Chingleput ...	6. Chingleput	14·3 per cent of property tax and 15 per cent of profession tax.
	7. Conjeeveram ...	2 per cent of property rentals and 12½ per cent of profession tax.
	8. Saidapet	10 per cent of property tax and 25 per cent of the tax on companies and profession tax.
5. Chittoor ...	9. Chittoor	25 per cent of property tax.
6. Coimbatore ...	10. Tiruppur	¾ per cent of property rentals and 12½ per cent on profession tax and companies tax.
	11. Erode	2½ per cent of property rentals and 25 per cent on profession tax and companies tax.
7. Cuddapah ...	12. Proddatur	1 per cent on property tax and 25 per cent on profession tax.

Names of local authorities which have been permitted to levy the education tax—*cont.*

District	Names of local authorities.		Rate.
8. Godavari, East ...	13. Rajahmundry	...	Rate not known.
9. Guntur	14. Tenali ..	...	5 per cent on property tax.
10. Kistna	15. Masulipatam	...	10 per cent of the profession and companies taxes.
	16. Peddapuram	...	½ per cent of property rentals.
11. Madras	17. Corporation of Madras.		¼ per cent of annual rental value of property.
12. Madura... ...	18. Kodaikanal ...	...	1 per cent of property rentals.
	19. Madura ...	...	1¼ per cent of property rentals.
	20. Dindigul ...	...	1¼ per cent of property rentals and 25 per cent of profession tax and companies tax.
13. Malabar ...	21. Tellicherry ...	...	1 per cent of property rentals and 20 per cent on profession tax.
	22. Cochin ...	...	1½ per cent of property rentals and 20 per cent on profession tax and companies tax.
	23. Calicut ...	...	One per cent on the annual rental value of properties and 12½ per cent addition to the existing rates of profession and companies taxes.
	24. Cannanore ...	...	½ per cent of the annual rental value of property.
14. Tanjore ...	25. Kumbakonam	...	17·8 per cent on property tax and 14·28 per cent on profession tax.
	26. Tanjore ...	...	20 per cent on profession tax and companies tax.
	27. Negapatam	...	1 per cent of property rentals and 25 per cent on profession tax.
15. Tinnevelly ...	28. Tinnevelly	...	1 per cent of property rentals and 12½ per cent on profession tax and companies tax.

ANNEXURE B.

Names of local bodies which have not yet levied the education tax.

Taluk Boards.

Arcot, North ...	1. Ranipet.		Ramnad ...	14. Sivakasi.	
	2. Cheyyar.		Salem ...	15. Dharmapuri.	
Bellary ...	3. Bellary.			16. Hosur.	
	4. Hospet.			17. Namakkal.	
	5. Harpanahalli.		Tanjore ...	18. Kumbakonam.	
Guntur ...	6. Gurzala.			19. Mayavaram.	
				20. Nannilam.	
Nellore ...	7. Nellore.			21. Negapatam.	
	8. Kanigiri*			22. Tiruturaipundi.	
	9. Venkatagiri.		Tinnevelly ...	23. Tinnevelly.	
	10. Kandukur.			24. Koilpatti.	
	11. Kavali.			25. Sermadevi.	
	12. Atmakur.		Trichinopoly ...	26. Musiri.	
	13. Gudur.		Vizagapatam ...	27. Vizianagram.	

Municipal Councils.

1. Gudiyattam.	14. Pollachi.	27. Ellore.	40. Virudhunagar.
2. Tiruppattur.	15. Udumalpet. *	28. Palacole.	41. Salem.
3. Tiruvannamalai.	16. Cuddapah.	29. Kurnool.	42. Mannargudi.
4. Vaniambadi.	17. Berhampur.	30. Nandyal.	43. Mayavaram.
5. Walajapet.	18. Chicacole.	31. Bodinayakkanur.	44. Tiruvalur.
6. Chidambaram.	19. Parlakimedi.	32. Palni.	45. Palamcottah.
7. Cuddalore.	20. Cocanada.	33. Periyakulam.	46. Tuticorin.
8. Villupuram.	21. Chirala.	34. Palghat.	47. Srirangam.
9. Adoni.	22. Guntur.	35. Nellore.	48. Karur.
10. Bellary.	23. Narasaraopet.	36. Coonoor.	49. Trichinopoly.
11. Tirupati.	24. Ongole.	37. Ootacamund.	50. Anakapalle.
12. Coimbatore.	25. Mangalore.	38. Sivakasi.	51. Bimlipatam.
13. Dharapuram.	26. Bezwada.	39. Srivilliputtur.	52. Vizagapatam.
			53. Vizianagram.

* Question of levy under consideration of Government.

G.O. No. 1653, 27th August 1926

Elementary Education Survey—Report ~~on the~~—~~Of the~~ Madras Presidency—Orders passed.

14 SEP 1926

MADRAS

Order—No. 1653, Law (Education), dated 27th August 1926.

In G.O. No. 916, Law (Education), dated 5th June 1924, the Government approved the proposals of the Director of Public Instruction for conducting an educational survey in all the taluks in this Presidency (excepting the Agency tracts and other hill tracts such as the Nallamalais, Javadis, Palnis and Anamalais) as an essential preliminary for working out a comprehensive programme for the expansion of elementary education. The Director has submitted, besides the reports on the survey of individual districts, a consolidated report on the results of the intensive educational survey carried out by him. Some of the suggestions made in the consolidated report have also appeared in the individual reports and orders have been passed on most of ~~the latter~~ in connexion with the reviews of the reports on the survey of individual districts. The Government now proceed to pass orders on the remaining suggestions.

5. *Education tax.*—The local bodies mentioned in Annexure A to these Proceedings have been permitted to levy the education tax, but many of them do not levy the tax at the maximum rates permissible under the Madras Elementary Education Act. It is suggested that they may be advised to raise the rate of tax to the maximum of 25 per cent of the taxation leviable in their areas and that those which do not levy the tax may consider the feasibility of exercising the power vested in them under section 34 of the Act. The suggestion is commended to the local bodies concerned for early consideration in the interests of the much needed expansion of elementary education in their areas.

6. *Pay of teachers.*—On page 15 of the report, reference is made to the question of the scales of pay sanctioned by local bodies for teachers in elementary schools and it is pointed out that while the fixing of a uniform scale of pay for teachers throughout the Presidency may not be desirable or expedient, local bodies should offer salaries which would be fairly adequate and enable the teachers to become a potent factor in the development of village organizations and village life generally.

In G.O. No. 14, Law (Education), dated 3rd January 1923, the Government have commended to local bodies for consideration scales of pay for elementary school teachers possessing different qualifications and they desire to commend to local bodies the observations of the Director of Public Instruction on this subject.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To the Director of Public Instruction (order and annexures).
" All Presidents, Taluk Baards (paragraphs 1, 2 and 4-6 of orders only with annexures A & B).
" All Chairmen, Municipal Councils (paragraphs 1, 5 and 6 of order and annexures).
" All Presidents, District Boards (paragraphs 1, 2 and 4-6 of order and annexures).
" All Presidents, District Educational Councils (order with annexures).
" Examiner of Local Fund Accounts (order with annexures).
" Inspector of Municipal Councils (order with annexures).
" Local Self Government Department.

[Annexures.

ANNEXURE A.

Names of local authorities which have been permitted to levy the education tax.

(i) TALUK BOARDS.

District.	Names of local authorities.	Rate.
1. Anantapur ...	1. Anantapur	Three pies in the rupee of annual rent value of all occupied lands and As. 4 per rupee of the house tax.
	2. Dharmavaram ...	Three pies in the rupee of annual rent value of all occupied lands.
	3. Penukonda	25 per cent on land cess and on companies and profession taxes.
	4. Gooty	25 per cent on land cess.
2. Arcot, North ...	5. Polur	Three pies in the rupee of annual rent value of all occupied lands.
	6. Vellore	Do. do.
	7. Tiruppattur	Do. do.
	8. Tiruvannamalai ...	One pie in the rupee annual rent value of all occupied lands.
3. Arcot, South ...	9. Tindivanam ...	$12\frac{1}{2}$ per cent on land cess.
	10. Tirukkoyilur ...	162/3 do.
	11. Chidambaram ...	20 do.
	12. Vriddhachalam ...	11·1 do.
	13. Cuddalore	20 do.
4. Bellary ...	14. Adoni	One pie per rupee of annual rent value of all occupied lands.
5. Chingleput ...	15. Chingleput	Three pies in the rupee of annual rent value of all occupied lands.
	16. Saidapet	Three pies in the rupee of annual rent value of all occupied lands, $12\frac{1}{2}$ per cent on companies and profession tax and $6\frac{1}{4}$ per cent on house-tax.
	17. Tiruvallur	Three pies in the rupee of annual rent value of all occupied lands.
5. Chittoor ...	18. Chittoor	25 per cent on land cess.
	19. Madanapalle ...	Do.
	20. Chendragiri... ...	...
6. Coimbatore ...	21. Coimbatore	Three pies in the rupee of annual rent value of all occupied lands.
	22. Pollachi	Do. do.
	23. Palladam	16 2/3 per cent on land cess.
	24. Gobichettipalaiyam...	Three pies per rupee.
	25. Erode	Three pies per rupee of land tax.
	26. Kollegal	Three pies per rupee.
8. Cuddapah ...	27. Rayachoti	25 per cent on land cess.
	28. Rajampet	One pie in the rupee of annual rent value of all occupied lands.
	29. Badvel	One and a half pies in the rupee of annual rent value of all occupied lands.
	30. Proddatur	Two pies in the rupee.
	31. Cuddapah	One pie per rupee on the land revenue.
	32. Jammalamadugu ...	Three pies in the rupee in the rental value of all occupied lands.
9. Ganjam ...	33. Berhampur	One and a half pies in the rupee of annual rent value of all occupied lands.
	34. Chatrapur	One pie in the rupee of annual rent value of all occupied lands.
	35. Chicacole	Two pies in the rupee of annual rent value of all occupied lands.
	36. Goomsur	One pie in the rupee of annual rent value of all occupied lands.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) Taluk Boards—*cont.*

	District.		Names of local authorities.		Rate.
10	East Godavari	37.	Peddapuram	...	One and a half pies in the rupee of annual rent value of all occupied lands.
		38.	Pithapuram	...	8·33 per cent on land cess.
		39.	Rajahmundry	...	25 per cent on land cess.
		40.	Cocanada	... ...	One-twelfth of the rate of the land cess.
		41.	Ramachandrapuram		...
11.	Guntur	42.	Ongole	... ...	25 per cent on land cess and profession tax.
		43.	Tenali	... ...	Three pies in the rupee of annual rent value of all occupied lands.
		44.	Guntur	... ...	6¼ per cent on land cess, tax on companies and house tax.
		45.	Narasaraopet	...	Not known.
		46.	Sattenapalle	...	6¼ per cent on land cess.
		47.	Bapatla	... ...	Two pies in the rupee of annual rent value of all occupied lands.
		48.	Repalle	... ...	One and a half pies in the rupee.
12.	Kanara, South	49.	Coondapoor	...	Three pies in the rupee of annual rent value of all occupied lands.
		50.	Karkal	... ...	Do. do.
		51.	Kasaragod	...	Do. do.
		52.	Mangalore	...	25 per cent on land cess.
		53.	Udipi	... ...	Do.
		54.	Uppinangadi	...	25 per cent on land cess, companies tax and profession tax.
13.	West Gōdāvari.	55.	Tanuku	... ...	25 per cent on land cess.
		56.	Narasapur	... ...	Two pies in the rupee of annual rent value of all occupied lands.
		57.	Bhimavaram	...	At one pie in the rupee of annual rent value of all occupied lands.
		58.	Ellore	... ...	Three pies in the rupee of annual rental value of all occupied lands.
		59.	Yernagadem	...	Do. do.
		60.	Bandar	... ...	Three pies in the rupee of annual rent value of all occupied lands.
		61.	Kaikalur	... ...	Do. do.
14.	Kistna	62.	Gudivada	... ...	25 per cent on land cess.
		63.	Bezwada	... ...	Three pies in the rupee of annual rent value of all occupied lands.
		64.	Nuzvid	... ...	Do. do.
		65.	Nandigama	...	Do. do.
15.	Kurnool	66.	Dhone	... ...	Do. do.
		67.	Koilkuntla	...	Do. do.
		68.	Kurnool	... ...	Do. do.
		69.	Markapur	... ...	Do. do.
		70.	Nandyal	... ...	Do. do.
16.	Madura	71.	Dindigul	... ...	12½ per cent on all heads of taxation.
		72.	Palani	... ...	Do. do.
		73.	Nilakottai	... ...	Do. do.
		74.	Madura	... ...	8⅓ per cent on land cess.
		75.	Melur	... ...	12½ per cent on all heads.
		76.	Usilampatti	...	16⅔ per cent on land cess and 6¼ per cent on house tax levied in all unions.
17.	Malabar	77.	Chirakkal	... ...	15 per cent on land cess, companies tax and profession tax.
		78.	Ernad	... ...	25 per cent on land cess.
		79.	Kottayam*	...	15 per cent on land cess, companies tax and profession tax.
		80.	Kurumbranad†	...	25 per cent on land cess, companies tax and profession tax.
		81.	Calicut	... ...	25 per cent on land cess and 25 per cent of companies and profession tax.
		82.	Palghat	... ...	25 per cent on land cess, companies tax and profession tax.
		83.	Ponnani	... ...	25 per cent on land cess.
		84.	Walluvanad	...	Do.
		85.	Wynaad	... ...	Do.

* Kottayam Taluk Board amalgamated with that of Chirakkal.
† Kurumbranad Taluk Board amalgamated with that of Calicut.

Names of local authorities which have been permitted to levy the education tax—*cont.*

(i) TALUK BOARDS—*cont.*

District.	Names of local authorities.	Rate.
18. The Nilgiris District Board.	86. The District Board, Nilgiris.	20 per cent on land cess.
19. Ramnad ...	87. Ramnad	12½ per cent on land cess and 25 per cent on profession tax and companies tax.
	88. Sivaganga	Do. do.
	89. Devakottai ...	Two pies per rupee on land cess and 12½ per cent of the profession tax.
20. Salem	90. Salem	Three pies in the rupee of annual rent value of all occupied lands.
	91. Sankari	Do. do.
21. Tanjore ...	92. Pattukkottai ...	25 per cent on land cess and 12½ per cent on profession tax.
	93. Tanjore	25 per cent on land cess, tax on companies, profession tax and house tax.
	94. Mannargudi ...	Two pies in the rupee on the annual rent value of all occupied lands.
22. Trichinopoly ...	95. Lalgudi	25 per cent on land cess.
	96. Perambalur ...	Do.
	97. Udayarpalayam ...	Three pies in the rupee of annual rent value of all occupied lands.
	98. Karur	Do. do.
	99. Trichinopoly ...	Do. do.
	100. Kulitalai	Three pies per rupee on the annual rent value of all occupied lands.
23. Tinnevelly ...	101. Tuticorin	One pie per rupee on the annual rent value of all occupied lands and 6¼ per cent on house tax, companies and profession taxes.
24. Vizagapatam ...	102. Narasapatam ...	One pie in the rupee of annual rent value of all occupied lands.
	103. Vizagapatam ...	25 per cent on land cess, companies tax and profession tax.
	104. Parvatipuram ...	8⅓ per cent of the tax leviable under the head land cess.

(ii) MUNICIPALITIES.

1. Anantapur ...	1. Hindupur	25 per cent on property tax and on profession tax and companies tax.
	2. Anantapur	¾ per cent on annual rental value of properties and 12½ per cent addition to the existing rate of profession and companies taxes.
	3. Tadpatri	25 per cent of the profession tax and companies tax.
2. Arcot, North ...	4. Vellore	1 per cent of property rentals and 12½ per cent on profession tax.
3. Bellary ...	5. Hospet	1¼ per cent on the annual rental value of properties and 25 per cent addition to existing rates of profession and companies taxes.
4. Chingleput ...	6. Chingleput	14·3 per cent of property tax and 15 per cent of profession tax.
	7. Conjeeveram ...	2 per cent of property rentals and 12½ per cent of profession tax.
	8. Saidapet	10 per cent of property tax and 25 per cent of the tax on companies and profession tax.
5. Chittoor ...	9. Chittoor	25 per cent of property tax.
6. Coimbatore ...	10. Tiruppur	¾ per cent of property rentals and 12½ per cent on profession tax and companies tax.
	11. Erode	2½ per cent of property rentals and 25 per cent on profession tax and companies tax.
7. Cuddapah ...	12. Proddatur	1 per cent on property tax and 25 per cent on profession tax.

Names of local authorities which have been permitted to levy the education tax—*cont.*

District.	Names of local authorities.	Rate.
8. Godavari, East ..	13. Rajahmundry ...	Rate not known.
9. Guntur	14. Tenali	5 per cent on property tax.
10. Kistna	15. Masulipatam ...	10 per cent of the profession and companies taxes.
	16. Peddapuram ...	½ per cent of property rentals.
11. Madras	17. Corporation of Madras.	¼ per cent of annual rental value of property.
12. Madura... ...	18. Kodaikanal	1 per cent of property rentals.
	19. Madura	1¼ per cent of property rentals.
	20. Dindigul	1¼ per cent of property rentals and 25 per cent of profession tax and companies tax.
13. Malabar ...	21. Tellicherry	1 per cent of property rentals and 20 per cent on profession tax.
	22. Cochin	1½ per cent of property rentals and 20 per cent on profession tax and companies tax.
	23. Calicut	One per cent on the annual rental value of properties and 12½ per cent addition to the existing rates of profession and companies taxes.
	24. Cannanore	½ per cent of the annual rental value of property.
14. Tanjore ...	25. Kumbakonam ...	17·8 per cent on property tax and 14·28 per cent on profession tax.
	26. Tanjore	20 per cent on profession tax and companies tax.
	27. Negapatam ...	1 per cent of property rentals and 25 per cent on profession tax.
15. Tinnevelly ...	28. Tinnevelly ...	1 per cent of property rentals and 12½ per cent on profession tax and companies tax.

ANNEXURE B.

Names of local bodies which have not yet levied the education tax.

Taluk Boards.

Arcot, North ...	1. Ranipet.		Ramnad ...	14. Sivakasi.	
	2. Cheyyar.		Salem ...	15. Dharmapuri.	
Bellary ...	3. Bellary.			16. Hosur.	
	4. Hospet.			17. Namakkal.	
	5. Harpanahalli.		Tanjore ...	18. Kumbakonam.	
Guntur ...	6. Gurzala.			19. Mayavaram.	
Nellore ...	7. Nellore.			20. Nannilam.	
	8. Kanigiri*			21. Negapatam.	
	9. Venkatagiri.			22. Tiruturaipundi.	
	10. Kandukur.		Tinnevelly ...	23. Tinnevelly.	
	11. Kavali.			24. Koilpatti.	
	12. Atmakur.			25. Sermadevi.	
	13. Gudur.		Trichinopoly ...	26. Musiri.	
			Vizagapatam ...	27. Vizianagram.	

Municipal Councils.

1. Gudiyattam.	14. Pollachi.	27. Ellore.	40. Virudhunagar.
2. Tiruppattur.	15. Udumalpet. *	28. Palacole.	41. Salem.
3. Tiruvannamalai.	16. Cuddapah.	29. Kurnool.	42. Mannargudi.
4. Vaniambadi.	17. Berhampur.	30. Nandyal.	43. Mayavaram.
5. Walajapet.	18. Chicacole.	31. Bodinayakkanur.	44. Tiruvalur.
6. Chidambaram.	19. Parlakimedi.	32. Palni.	45. Palamcottah.
7. Cuddalore.	20. Cocanada.	33. Periyakulam.	46. Tuticorin.
8. Villupuram.	21. Chirala.	34. Palghat.	47. Srirangam.
9. Adoni.	22. Guntur.	35. Nellore.	48. Karur.
10. Bellary.	23. Narasaraopet.	36. Coonoor.	49. Trichinopoly.
11. Tirupati.	24. Ongole.	37. Ootacamund.	50. Anakapalle.
12. Coimbatore.	25. Mangalore.	38. Sivakasi.	51. Bimlipatam.
13. Dharapuram.	26. Bezwada.	39. Srivilliputtur.	52. Vizagapatam.
			53. Vizianagram.

* Question of levy under consideration of Government.