Scott. 11-27—104,006—4-11-46.

1413.

(1)

Education (1950) Department.

MS. SERIES.

G.O. NO. 3343. Edn.

Dated 19. 12. 1950.

(60)

[Despatch Abstract.]

Act - Madras Ely Edn (Amendment)

Act, 1950 - papers removed

Back Papers.

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

Further Paper

G.O.	No.	Department.	Date.

ASSISTANT SECRETARY
13 MAY 1950
11262
EDUCATION DEPARTMENT

GOVERNMENT OF MADRAS

LEGAL DEPARTMENT

G.O. No. 87, 23rd March 1950

Bills—State—The Madras Elementary Education (Amendment) Bill, 1950—Publication ordered under the proviso to rule 77 of the Madras Assembly Rules.

Order—No. 87, Legal, dated 23rd March 1950.

The order of His Excellency the Governor directing the publication of the Madras Elementary Education (Amendment) Bill, 1950, is annexed to these proceedings.

2. The Bill, with the Statement of Objects and Reasons, will be published in the *Fort St. George Gazette* in English only.

3. The Hon'ble Sri K. Madhava Menon, Minister for Education and Law, will be in charge of the Bill.

(By order of His Excellency the Governor)

K. V. RAJAGOPALAN,
Secretary to Government.

To the Superintendent, Government Press.
" Senior Translator to Government.
" Education Department.
" Secretary, Madras Legislature.
" Secretary to His Excellency the Governor.

[Annexure

ANNEXURE.

Order of His Excellency the Governor

Under the proviso to rule 77 of the Madras Assembly Rules, His Excellency the Governor directs the publication of the Madras Elementary Education (Amendment) Bill, 1950, with the Statement of Objects and Reasons.

APPENDIX.

Bill to be introduced in the Legislative Assembly of the State of Madras.

Under the proviso to rule 77 of the Madras Assembly Rules, the following Bill, together with the Statement of Objects and Reasons, is published for general information :—

A Bill further to amend the Madras Elementary Education Act, 1920.

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows :— Madras Act VIII of 1920.

Short title and commencement.

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Amendment of section 34, Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)— Madras Act VIII of 1920.

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such percentages as may be considered suitable of the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied", the words "levy within its area or any part thereof taxes at such percentages as may be considered suitable of the taxation levied" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely :—

"35. (1) The rates of levy of any tax under section 34 shall be determined— **Rates of levy of taxes under section 34.**

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion; and

(*b*) by the State Government, in case the tax is levied at their direction :

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act :

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent :

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax ".

Substitution of new section for section 37, Madras Act VIII of 1920.

4. For section 37 of the said Act, the following section shall be substituted, namely :—

Government contribution to elementary education fund.

" 37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund—

(i) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the head of property tax; and also

(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less. Madras Act IV of 1919. Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess :

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be".

Amendment of section 50, Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

" (ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer ;".

STATEMENT OF OBJECTS AND REASONS.

The Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941), which was enacted during the section 93 situation has been re-enacted temporarily up to the 29th April 1950. The intention of the Legislature was that the working of the Act should be carefully considered by the Government and that a fresh measure should be introduced by them, embodying such principles as were found to be suitable for permanent adoption.

2. The prominent features of the Bill are set out below :—

(1) The Amending Act (Madras Act XV of 1941) did not provide any maximum for the rates at which education tax could be levied as a surcharge on property tax in municipal areas, and on land-cess in district board areas. This Bill specifies the maximum rates at which such surcharges may be levied. The surcharge on property tax is not to exceed five per cent of the annual value, one-fourth per cent of the capital value, or four rupees per annum for every 320 square yards. The surcharge on land-cess is not to exceed three annas in the rupee on the annual rent value of the land.

(2) The provision contained in the Amending Act, viz., that education tax levied as a surcharge on the profession and companies taxes should be subject to the limits specified in the law for the time being in force, or such limits as may be prescribed by rules made under the Elementary Education Act, has been retained. It may be pointed out here that the Constitution Act which recently came into force increases the limit up to which these taxes could be levied by local authorities from Rs. 50 per annum to Rs. 250 per annum in all.

(3) The Amending Act limited the obligation of Government to contribute to the elementary education fund to the sum which was being paid by them immediately before that Act came into force, that is to say, to the sum which was being paid in respect of the year 1940–41. The present Bill provides that the Government shall be bound to contribute to the elementary education fund certain minimum sums depending upon the rates at which surcharges for educational purposes are levied by the municipality or district board concerned. The contribution in the case of a municipality is fixed at (*a*) fifty per cent of the proceeds of the surcharge on the property tax, plus (*b*) fifty per cent of the proceeds of the surcharge on the profession and companies taxes, *or* ten per cent of the total collections from those taxes levied for general and for educational purposes, whichever is smaller. In the case of district boards, the contribution has been fixed at fifty per cent of the land-cess levied as a surcharge for educational purposes, or where the surcharge exceeds eighteen pies in the rupee, at fifty per cent of the proceeds attributable to the levy of the surcharge at the rate of eighteen pies.

(4) It has been specifically provided that the contribution paid by Government should, where necessary, be increased so as to amount to the sum which was actually being paid to the local authority immediately before this Bill comes into operation, that is to say, for the year 1949–50.

3. The opportunity has been taken to make a small amendment to section 50, exempting from the penal provisions of the Act pupils studying in an unrecognized school or department of a school, if the instruction imparted in it is declared to be satisfactory by a prescribed officer.

4. As it will be convenient to bring the provisions of the Bill into effect from the beginning of the financial year, it is provided that it should be deemed to have come into force on the 1st April 1950.

K. MADHAVA MENON.

Forwarded to the Education Dept

(By order)

D. Balachandran

Superintendent.

From

The Hon.Sri K. Madhava Menon,

Minister for Education and Law.

To

The Secretary,

Madras Legislative Assembly.

Dated, Fort St.George, the 29th March, 1950.

Sir,

In supersession of my notice dated 24th March, 1950, I have the honour to give you notice under rule 79 of the Madras Assembly Rules that I propose to introduce the Madras Elementary Education (Amendme Bill, 1950, at the present meeting of the Legislative Assembly and to move under rule 116 of the Madras Assembly Rules that

(1) the concurrence of the Legislative Council be obtained in setting up a Joint Select Committee of both the Houses consisting of 18 members to consider the Bill (12 Members from the Assembly and 6 Members from the Council), and

(2) the following members of the Assembly be nominated as members of the Joint Select Committee:

2. The Bill together with the Statement of Objects and Reasons was published in an Extraordinary issue of the Fort St.George Gazette dated the 23rd March, 1950.

Yours faithfully,

MINISTER.

ASSISTANT SECRETARY
30 MAR 1950
5331
EDUCATION DEPARTMENT

(Names to be given in the Assembly).

C (b) 9

From

The Hon. Sri K. Madhava Menon,

Minister for Education and Law.

To

The Secretary,

Madras Legislative Assembly.

Dated, Fort St. George, the 29th March, 1950.

Sir,

I have the honour to give you notice of my intention to move the motion mentioned in the Annexure at the present meeting of the Legislative Assembly.

Yours faithfully,

K Madhavamenon

MINISTER.

ASSISTANT SECRETARY
31 MAR 1950
5464
EDUCATION DEPARTMENT

ANNEXURE.

That under rule 85 of the Madras Assembly Rules read with Rule 116 (6) thereof, the leave of the House be granted to the Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950, (L.A. Bill No. of 1950) to hold its sittings outside Madras whenever the Committee thinks it necessary to do so.

5/4 KM

SPECIAL

Secretariat of the Madras Legislature.

U.O. NOTE NO.362/50-2 M.L. DATED THE 1ST APRIL 1950.

ASSISTANT SECRETARY
4-APR 1950
5825
LEGISLATION DEPARTMENT

Sub: Bills - Introduced in the Madras Legislative Assembly - Numbering of.

The Legal Department may be informed that the under-mentioned Bills which were introduced in the Assembly on the 31st March 1950 have been numbered as noted against each:

1.	The Madras Maintenance of Public Order (Amendment) Bill, 1950	L.A. Bill No.7 of 1950.
2.	The Madras Proprietory Estates Villages Service and Hereditary Village Offices (Amendment) Bill, 1950	L.A. Bill No.8 of 1950.
3.	The Madras Tenants and Ryots Protection (Amendment) Bill, 1950	L.A. Bill No.9 of 1950.
4.	The Madras Stamp (Amendment) Bill, 1950	L.A. Bill No.10 of 1950
5.	The Madras City Improvement Trust Bill, 1950.	L.A. Bill No.11 of 1950
6.	The Madras Elementary Education (Amendment) Bill, 1950	L.A. Bill No.12 of 1950

M. Nilakantan Tampi,
Assistant Secretary,
Madras Legislature.

To

Legal Department.

Copy to:-

Public Department.
Revenue Department.
Education Department.
Health Department.

Forwarded/By order.

A.J. Sabesan

Superintendent.

GKC/1-4-50.

Echo copy (E)

May be ~~lodged with the circulation~~
~~Arrange Asstt~~ added to the file
~~Rec~~ Copy. / connection with the M.E.E. (Amend) Bill, 1950
Rly 6.4.50
JVN/6/4/50

ASSISTANT SECRETARY
4 - APR 1950
5824
EDUCATION DEPART

From

The Hon.Sri K. Madhava Menon,
Minister for Education and Law.

To

The Secretary,
Madras Legislative Council.

Dated, Fort St.George, the 1st April, 1950.

Sir,

I have the honour to give you notice of my intention to move the motion mentioned in the Annexure at the meeting of the Legislative Council to be held on the 4th April, 1950.

Yours faithfully,

MINISTER.

ANNEXURE.

That this House concurs in setting up a Joint Select Committee of the two Houses consisting of 18 members (12 members from the Assembly and 6 members from the Council) to consider the Madras Elementary Education (Amendment) Bill, 1950, and that the following members of this House be nominated to the said Joint Select Committee:--

1. K. Madhavamenon
2. Suriyanarayana Rao
3.
4.
5.
6.

(Hon. Adityan to be consulted for one member)

Education Dept

Madras Legis. I-8—706—18-5-38.

SECRETARIAT OF THE MADRAS LEGISLATURE,

Fort St. George/Chepauk, *dated the* 1st April 1950.

The decision of the Legislative Assembly on the following

Hon. Sri K. Madhava Menon

~~resolution~~ bill ~~motion~~ of Mr. ..... is communicated to the

Education and Legal Departments, and Secretary to His Excellency the Governor

~~Resolution~~/Bill/~~Motion~~.

motions

(Copies enclosed)

6507

Decision of the Assembly.

The motion was put and carried in the Assembly on 31.3.1950.

U.O. NOTE NO.2580/50
4-4-50.

M. Nilakantan Tampi,
for*Secretary, Madras Legislative Assembly.*

To

The Secretary to Government,

The Education Department. (with enclosure)
The Legal Department " "
Secretary to His Excellency the Governor.
" "

P.T.O.

Forwarded/By order

M.J. Salam

GKC/4-4. Superintendent.

(10)

That under rule 116 of the Madras Assembly Rules:

(1) the concurrence of the Legislative Council be obtained in setting up a Joint Select Committee of both the Houses consisting of 18 members to consider the Bill (12 Members from the Assembly and 6 Members from the Council,) and

(2) the following members of the Assembly be nominated as members of the Joint Select Committee:

1. The Hon.Sri B. Gopala Reddi
2. Sri K. Bhashyam
3. " K. Brahmananda Reddy
4. " Rokkam Ramamurthy
5. " Kamakshi Chettiar
6. " A. Vedaratnam Pillai
7. " M. Kumaran
8. " K. Shanmugham
9. " V.I. Muniswami Pillai
10. Begum Sultan Mir Amiruddin
11. Janab A.K. Jamali
12. Janab M.A. Salam.

"That under rule 85 of the Madras Assembly Rules read with Rule 116 (6) thereof, the leave of the House be granted to the Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950, to hold its sittings outside Madras whenever the Committee thinks it necessary to do so."

Extra (c)

May be added in the main file

GOVERNMENT OF MADRAS
Legal Department

Sri K.V.Rajagopalan, M.A., M.L.,
Secretary to Government.

To

The Secretary to the Government of India,
Ministry of Home Affairs, New Delhi. (with enclosures).

Dated, Fort St. George, the 5th April 1950.

Sir,

Sub: Bills - State - The Madras Re-enacting Bill, 1950 - Reservation for the assent of the President.

In continuation of this Government's letter No.3888-5, dated the 27th March 1950, I am directed to say that His Excellency the Governor has reserved the Madras Re-enacting Bill, 1950, which was recently passed by the Madras Legislature, for the consideration of the President. The authentic copy of the Bill bearing appropriate endorsements made by the Speaker of the Legislative Assembly, the Chairman of the Legislative Council and His Excellency the Governor is enclosed.

2. I am to enclose a statement specifying the entries in the Legislative Lists under which the subject-matter of each of the Acts proposed to be re-enacted by the Bill mainly falls. The provisions of three of the Acts, viz., Madras Acts V of 1944, XVI of 1945 and X of 1946 may be said to be repugnant to certain existing laws on concurrent subjects such as the Indian Contract Act, 1872, the Indian Evidence Act, 1872, the Code of Criminal Procedure, 1898, and the Code of Civil Procedure, 1908.

3. I am to enclose a memorandum explaining the scope of the Bill and embodying a summary of the proceedings of the Legislature. I am also to enclose five copies each of the following papers:-

(i) the Bill as published and introduced in the Legislature;
(ii) the Bill as passed by the Legislature; and
(iii) the proceedings of the Legislature relating to the Bill.

4. As the Acts referred to in the Bill will lapse unless the assent of the President to the Bill is published by this Government in the local official Gazette on or before the 30th April next, I am to request that this Bill may be treated very urgent, and that the authentic copy thereof with the assent of the President recorded thereon may be returned to this Government in sufficient time for the enactment to be published in the Gazette on or before that date.

Yours faithfully,

K. V. RAJAGOPALAN.

Secretary to Government.

Copy to Secretary to H.E. the Governor.
Copy to Education Department.
Copy to Health Department.
Copy to Firka Development Department.

True copy / Forwarded / By order

D. Balachandran

Superintendent.

(2)

2. The Madras Hindu Religious Endowments (Amendment) Act, 1944 (M.A.V of 1944)	State List	Entry 3. Fees taken in all Courts except the Supreme Court.
2. The Madras Hindu Religious Endowments (Amendment) Act, 1946 (M.A. X of 1946)	Concurrent List	Entry 13. Civil Procedure. Entry 28. .... religious endowments. Entry 46. Jurisdiction and powers of all Court except the Supreme Court, with respect to any of the matters in this Lis
3. The Tirumalai-Tirupati Devasthanams (Amendment) Act, 1944 (M.A.XIII of 1944)	Concurrent List	Entry 28. ... religious institutions ...
4. The Madras City Improvement Trust Act, 1945 (M.A. XVI of 1945) (as amended by Madras Act XV of 1947)	State List	Entry 5. Local Government, that is to say, the constitution and powers of municipal corporati improvement ...
		Entry 2. Police. Entry 36. Acquisition or requisitioning property exce the purposes o Union subject to the provisions of entry 42 of List III.
		Entry 65. Jurisdiction and powers of al Courts except Supreme Court with respe of the mat this List.
		Entry 66. Fees in r of any o mat ters li
	Co	Entry 42.

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V(PT.O)

5.	The Madras Elementary Education (Amendment) Act, 1946 (M.A.VIII of 1946	State List Entry 11. Education

MEMORANDUM

Bills - The Madras Re-enacting Bill, 1950 - Passed by the Madras Legislature.

The Bill was published in Part IV-A of the Fort St. George Gazette dated the 14th March 1950. The Statement of Objects and Reasons appended to the Bill is reproduced below.-

> The Madras Re-enacting Act, 1949 (Madras Act X of 1949), re-enacted six Acts temporarily for a period of one year, that is, up to and inclusive of the 29th April 1950. The intention of the Legislature was that the Government should further consider these six Acts before deciding the principles on which permanent legislation, if any, on the subjects dealt with in those Acts should be based. This examination has since been made. A comprehensive Bill dealing with Hindu religious endowments and repealing inter alia three of the six Acts, namely, the Madras Hindu ...gious Endowments (Amendment) Act, 1944 (Madras ...1944), the Tirumalai-Tirupati Devasthanams ...Act, 1944 (Madras Act XIII of 1944), ...s Hindu Religious Endowments (Amendment) ...as Act X of 1946), was introduced in ...ssembly last year and referred to ...ittee of both the Houses. The ... has since concluded its ...modified by it awaits ...ly. As it may not be ... passed by both the ... next, it is proposed ...s in question temporarily ...ne year. It is expect...

that the comprehensive new Bill on the subject will be passed into law long before the expiry of that period.

For the same reason, the Madras City Improvement Trust Act, 1945, is also to be re-enacted temporarily for a further period of one year. A Bill to replace this Act will shortly be introduced in the Assembly and it is hoped that it will reach the Statute Book in the course of the next few months.

The Government consider that the Madras Elementary Education (Amendment) Act, 1946 (Madras Act VIII of 1946) should be re-enacted permanently and this Bill makes provision accordingly. In regard to the subject-matter dealt with in the last of the six Acts, viz., the Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941), a separate Bill will be introduced. "

On the 29th March 1950, the Hon'ble Sri K. Madhava Menon, Minister-in-charge, introduced the Bill in the Legislative Assembly and moved that the Bill be taken into consideration at once. In making the motion, the Hon'ble Minister said that last year, six Acts were re-enacted by the Madras Re-enacting Act, 1949, temporarily for a period of one year to enable the Government to examine how many of them should be re-enacted permanently, how many re-enacted temporarily and how many allowed to lapse. The Minister explained that out of the above six Acts it was proposed to allow one Act to lapse, to re-enact one Act permanently and to re-enact the remaining four Acts temporarily for one year. The Minister added that even in the case of the four Acts, comprehensive legislation

was being undertaken separately, and that when that became law the Acts would cease to apply. Two of the Members expressed a doubt whether it would be valid to re-enact an entire Act permanently by means of a single clause in a Bill as now proposed. The Hon'ble the Minister replied that the procedure was perfectly legal.

The Bill passed through all the three readings without any further discussion and was passed into law.

On the 30th March 1950, the Hon'ble Sri K. Madhava Menon, Minister-in-charge moved in the Legislative Council that the Bill as passed by the Legislative Assembly be taken into consideration and explained the scope of the Bill on the lines of his opening speech in the Legislative Assembly when introducing the measure. The Bill was then taken into consideration and passed into law.

(True copy)

D. Balachandran.
Superintendent.

Edn dept (c)

This may be added in the annual file.
Rk
11/4
Rg
11.4.50.

12/4/50

Madras Legis II-8—204—12-9-47.

SECRETARIAT OF THE MADRAS LEGISLATURE,

Fort St. George, dated the 11---4--1950..



The decision of the Legislative Council on the following ~~resolution~~ ~~Bill~~ motion of the Hon. Sri K. Madhava Menon is communicated to the Education and Legal Departments and Secretary to His Excellency the Governor.

~~Resolution/Bill~~/Motion.

"That this House concurs in setting up a Joint Select Committee of the two Houses consisting of 18 members (12 members from the Assembly and 6 members from the Council) to consider the Madras Elementary Education (Amendment) Bill, 1950, and that the following members of this House be nominated to the said Joint Select Committee:-

1. The Hon. Sri K. Madhava Menon
2. Dr. P.S. Srinivasan.
3. Sri Mothey Narayana Rao.
4. Sri M. Narayana Menon
5. " R. Suryanarayana Rao.
6. Mrs. Mona Hensman.

Decision of the Council.

The motion was put and carried in the Council on 4th April, 1950.

U.O.No.2741/50-1 M.L.
11-4-1950.

T. HANUMANTHAPPA,
Secretary, Madras Legislative Council.

To

The Secretary to Government,

The Education Department.
The Legal Department.
Copy to the Secretary to H.E. the Governor.

P.T.O.

Forwarded/By order.

Superintendent.

J.N./11-4.

Edn (L)

May be added to the main file.

SPECIAL

Secretariat of the Madras Legislature.

--

U.O.NOTE NO.2398/50-4 M.L. DATED 21st April 1950.

A copy of the proceedings of the meeting of the Joint Select Committee on the Madras Elementary Education (Amendment) Bill, 1950, (L.A. Bill No.12 of 1950) on the 19th April 1950 may be sent to the Education Department with a copy of the letter from Sri R. Suryanarayana Rao, M.L.C. which was placed before the Joint Select Committee, and they may be requested to send by 1st May 1950, thirty copies of the information to be supplied to the members with reference to that letter.

8234

D.K.V. RAGHAVA VARMA,
Secretary,
Madras Legislature.

To the Education Department.

ASSISTANT SECRETARY 24 APL 1950 EDUCATION DEPARTMENT

Forwarded/By Order

Superintendent.

PSK/21-4.

P.T.O.

Copy of letter dated 12th April, 1950 from Sri R. Suryanarayana Rao, M.L.C., Mascot Ville, 20, Edward Elliot Road, Mylapore, Madras-4, to the Secretary, Madras Legislature, Fort St. George.

As I shall not be in station on the 19th instant, I regret very much I shall not be able to attend the meeting of the Joint Select Committee on the Madras Elementary Education (Amendment) Bill, 1950. I take it at the first meeting only formal business will be transacted. However, may I suggest to the Committee that some facts and figures relating to the Education Budgets of at least some typical municipalities and Local Bodies may be obtained for the use of the Committee to enable them to understand and appreciate their position under 1920 Act and under 1942 Act and also what their position would be under the proposed Bill. The rates of cesses collected, the number of schools maintained, the number of pupils of school-going age for which provision was possible, the lee-way to be made up and other necessary particulars will be greatly helpful. I hope the Committee will support my request.

/True Copy/

Proceedings of the Joint Select Committee on the Madras Elementary Education (Amendment) Bill, 1950.

Wednesday, the 19th April 1950.

The Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950, met in the Council Chamber, Fort St. George, at 3 P.M. on Wednesday, the 19th April 1950. The following members were present:

The Hon. Sri B. Gopala Reddi.
Sri Rokkam Ramamurthy.
Sri K.P. Kamakshi Chettiar.
Sri A. Vedaratnam Pillai.
Sri M. Kumaran.
Sri V.I. Muniswami Pillai.
Sri K. Shanmugham.
Begum Sultan Mir Amiruddin.
Janab A.K. Jamali.
The Hon. Sri K. Madhava Menon.
Dr. P.S. Srinivasan.
Sri M. Narayana Rao.
Mrs. Mona Hensman.

The Secretary to the Legislative Assembly was also present.

The Hon. Sri K. Madhava Menon was unanimously elected Chairman.

P.T.O.

The Chairman read Sri R. Suryanarayana Rao's letter wanting certain information. He stated in reply that the information required by Sri Suryanarayana Rao was available in the Department and that he would have it supplied to all the Members.

After some general discussion on the Bill, it was decided that the Joint Select Committee should meet in Ootacamund on a date to be fixed by the Chairman. It was also decided to request the Chairman of the Municipal Councils of Cuddapah, Vijayawada, Mathurai, Srikakulam (Chicacole), Devakottai and Calicut, and the Presidents of the Districtx Boards of Malabar, Nellore, Chingleput, Coimbatore and South Kanara to send written memoranda containing their opinions on the Bill.

The Committee then adjourned.

D.K.V. RAGHAVA VARMA,
Secretary,
Madras Legislature.

PSK/20-4.

SECRETARIAT OF THE MADRAS LEGISLATURE

D.O.No.2341/50-5 M.L. Fort St. George,
15th May 1950.

Dear Sir/Madan,

With reference to the proceedings of the Joint Select Committee on the Madras Elementary Education (Amendment) Bill, 1950, on the 19th April, 1950, I am directed to forward herewith a copy of the opinions on the Bill received so far from the Chairmen of the Municipal Councils, Mathurai and Srikakulam and the Presidents of the District Boards, Malabar, Chingleput and Coimbatore.

Yours faithfully,

For Secretary,
Madras Legislature.

ASSISTANT SECRETARY
18 MAY 1950
11930
EDUCATION DEPARTMENT

To All members of the Joint Select Committee.
Copy to Education and Legal Departments.

(with enclosure)

PK/17-5.

THE MADRAS LEGISLATIVE ASSEMBLY (20) 37

GOVERNMENT BILL

The Madras Elementary Education (Amendment) Bill, 1950, (L.A. Bill No.12 of 1950).

Opinions received from Chairmen of Municipal Councils and Presidents of District Boards.

(For consideration by the Joint Select Committee)

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1. Memorandum of the President, Chingleput District Board, Saidapet on the Bill to amend the Madras Elementary Education Act, 1920.

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The intention of the Government at the time of the framing of the Madras Elementary Education Act, 1920 was to constitute a separate Elementary Education Fund so that Elementary Education may be made free and compulsory. With that end in view, the Government committed themselves to contribute under Section 37 a sum not less than the proceeds of the taxation levied under Section 34 of the Act in addition to the amount of recurring expenditure incurred from Provincial Funds.

Subsequently, the Government withdrew this statutory obligation to pay the equivalent contribution under Section 37 of the Act and limited the obligation by the amendment act of 1941, to pay a sum which was being paid by them immediately before the Act came into force.

Again by the proposed amendment act of 1950, the Government intend introducing a proviso to Section 37 of the Act that the State Government shall contribute to the fund a sum equal to fifty per cent of the taxation levied under Section 34(2) under the head land cess and that if the rate of such taxation exceeds 18 pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only a sum equal to one half of such portion of the proceeds as is attributable to the levy of the tax at the rate of 18 pies in the Rupee.

But the District Boards have been increasing the rate of levy of the education tax even beyond 18 pies with the hope that they will get equivalent contribution from Government. The bringing in of a proviso under Section 37(2) of the Act will set at naught the very purpose for which the Elementary Education Fund was constituted separately and will cause immense difficulties and the District Boards will have no other course except to approach the Government alone for liberal grants to wipe off their deficits in the Elementary Education Fund, which have become a common occurrence. It should be the duty of the present Government to set right the injustice done previously and not to continue it.

So, the proviso introduced in the Amendment Act of 1941 and in the proposed Amendment Act of 1950 should be deleted and Section 37 of the Elementary Education Act of 1920 reintroduced in its original form so as to make it obligatory on the part of the Government to contribute a sum not less than the proceeds of the taxation levied under Section 34 on behalf of the Fund.

Secondly, Education Cess is now levied as a surcharge on land cess only. Hence one class of people alone viz., agriculturists are made to pay this tax although their children could not get the maximum benefit of Education as those children out of sheer poverty are taken to the fields to assist their parents while the children of other classes of people like businessmen, employees and millionaires get the full benefit without paying a pie for education. Under Section 34(2) Education Cess can be levied as a surcharge on land

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cess, profession tax and house tax. This Section should be so amended that education tax can also be levied as a surcharge on sales tax, profession tax and income tax at the same rate at which it is levied as a surcharge on land cess. By so doing, it will go a long way not only to improve the finances of the Board under Elementary Education Fund to an appreciable extent but also will remove the longstanding anomaly that the rich, who dont pay get the benefit at the cost of the poor who pay but dont get benefited.

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2. L.Dis.28695/50 dated 1-5-50 from the Chairman, Municipal Council, Mathurai to the Secretary, Madras Legislature, Fort St. George, Madras.

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Sub: Act - Madras Elementary Education (Amendment) Bill 1950 - opinion furnished - Letter No.2341/50-1 M. dated 20-4-50.
Ref: This office reference No.28695/50 dated 29-4-50.

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In response to your above circular I wish to place my views as follows.

Most of the municipal councils have introduced compulsory Elementary Education in their area. Government are paying contribution under section 37 of the Elementary Education Act.

The Elementary Education Fund Account of many of the Municipal Councils are working at a deficit and large diversions have to be made from the General Fund to balance the account. Schools are located in rented buildings which are wholly inadequate and thoroughly unsuitable and do not have sufficient space for play grounds. New schemes are being taken on hand to acquire suitable buildings or acquire sites and build suitable buildings thereon.

Year after year the number of children of school going age are on the increase. This requires extension of existing buildings and appointment of additional teachers. Consequently the expenditure from the Elementary Education Fund is mounting. Sources for augmenting the receipt have to be considered.

The Mathurai Municipal Council is levying Education tax at 3¾% of the annual rental value of buildings. Most of the other councils may likewise be levying at this rate. Under the existing conditions it is not possible to increase the per centage of the education tax as the rate payers feel that they are overburdened. The position of the General Fund does not admit of any liberal contribution to the Elementary Education Fund.

I suggest that section 37 of the Elementary Education Act may be amended in such a way that the municipal council may get a contribution from the Government equal to the amount collected by them as education tax as was being done prior to '40-'41. This will go a long way to relieve the strain on the Elementary Education Fund.

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3. L.Dis.22252/50. dated 4-5-1950 from the President, Malabar District Board, Kozhikode to the Secretary, Madras Legislature.

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Sub: Act - Elementary Education - Amendment - Remarks - Offered.
Ref: Your letter No.2341/50-20 M.L. dated 20th April 1950.

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I offer the following remarks on the Madras Elementary Education (Amendment) Bill, 1950:-

(1) The substitution of a new section for section 35 of the Act of 1920, making provision for a surcharge of 36 pies in the rupee of the land revenue, is a move in the right direction. It will help to

augment the resources of the elementary education funds to some extent. But it is observed that the obligation of the Government, is limited to a contribution of 9 pies in the rupee only, provided that this contribution shall not be less than the amount paid by the State Government in 1949-50. The elementary education budget of this district board, has always been showing a deficit for the past several years, and contributions had to be made from the general funds. This has led to the curtailment of necessary expenditure on roads, schools, medical institutions etc. It is therefore for the consideration of the Joint Select Committee whether in the case of large district boards, say those maintaining 500 elementary schools or more, a larger percentage of state contribution, say up to a maximum of 18 pies in the rupee on the surcharge of land revenue for educational purposes, may not be made.

(2) It is presumed that the Joint Select Committee is also considering other immediate requirements by way of amendments to the Act.

One urgent and important matter is with regard to the obligation of the guardian of a child to cause the child to attend the school. The obligation commences, as the rules stand at present, only when the child has actually attended the school for 30 working days. Experience of enrolment in rural areas has shown that this provision has not helped much in improving the educational advancement of children. The law should be amended in such a way that in any area affected by a notification introducing compulsion, the guardian shall be obliged to send his child of school age to school and that if he fails in the discharge of such obligation, he shall be punished.

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4. D.Dis.No.10959-50, dated 6-5-1950 from the President, District Board, Coimbatore, to The Secretary, Madras Legislature, Madras.

Sub: Act - Madras Elementary Education (Amendment) Bill 1950 - Opinion of the President, District Board, Coimbatore - furnished.
Ref: Your letter No.2341-50-2 M.L. dated 20-4-50.

I furnish below my opinions on the amendments proposed in the "Madras Elementary Education (Amendment) Bill (1950) for kind consideration of the Joint Select Committee.

"The amendment proposed is a welcome move. But it is disappointing in that, the relief the bill proposes to give District Board is very small, as far as Government contributions are concerned and is not in proportion to the great financial commitments the District Boards have been forced to take, on the introduction of the several new branches of public instruction in the country in recent years. The responsibility thrown on the District Boards is so great that they may even agree to the enhancement of the rate of education tax to the maximum limit of 36 pies in the rupee of land revenue, in spite of their natural unwillingness to tax the rate-payer too much. Hence the substitution of the new Section for the present Section 35 may be carried.

As regards Section 37(2) it should be remembered that the proposal has been taken up on the representation of many District Boards that the proviso to this section should be removed. But it is regrettable that the proviso still continues. Only that it shows a slightly greater concession in that the maximum rate of contribution has been raised from 4½ pies to 9 pies in the rupee of land revenue. It is clear from the sub-section 3 of this section that the Government do expect a fall in the income of the Boards under Education cess in some future years. As such the necessity to restrict the amount of

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equivalent Government contribution by prescribing a maximum limit is not apparent. The Government should contribute amounts equal to the actual receipts under the head "Education cess". This proviso is not conducive to the proper working of the Elementary Education Funds under the District Boards. It should therefore be removed.

If the above suggestion is accepted and the proviso under section 37(2) is removed, then there will be no necessity for sub-section 3 under section 37 at all. It might however be said that under this sub-section, ie. section 37(3) the amount of contribution by the Government in respect of the financial year 1949-50 has been proposed to be taken as a standard. This does not appear to be proper. For, it is a known fact that up to the year 1949-50, the Government contribution had been very small having been calculated at 4½ pies in the rupee and as a result several District Boards had submitted deficit Budgets for 1950-51. On the passing of the present amendment to section 37(2) the contribution will be really more than that in the previous years (It is nearly double in the case of certain District Boards like Coimbatore). Hence, the contribution in respect of the financial year 1950-51 should be taken as a standard and if the contribution is found to be less than that for 1950-51, in any subsequent year, the Government should pay the difference as additional contribution. The figure "1949-50" occurring in the section 37(3) should therefore be altered as "1950-51".

The other amendments are also necessary and are suitable for permanent adoption. They may therefore be passed.

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5. Letter dated 12-5-50 from The Chairman, Municipal Council, Srikakulam, to The Secretary, Madras Legislature, Fort St. George.

Sub: Education Tax - Madras Elementary Education Act 1920 - Amendment - Opinion - Offered.
Ref: Your letters No.2341/50-2 M.L. dated 20-4-50 and 5-5-50.

With reference to your letters referred to above I have to state as follows:-

I have gone ~~thro~~ through the amendment bill proposing to further amend the Madras Elementary Education Act 1920 sent to me along with your letter read above. I am of opinion that the proposed amendments are beneficial to the Local Bodies. I am in agreement with the proposed amendments.

D.K.V. RAGHAVA VARMA,
Secretary,
Madras Legislature.

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ASSISTANT SECRETARY
31 MAY 1950
EDUCATION DEPARTMENT

MADRAS LEGISLATIVE ASSEMBLY.

GOVERNMENT BILL

The Madras Elementary Education (Amendment) Bill, 1950.

AMENDMENTS.

(For consideration by the Joint Select Committee)

Clause 4.
Proposed New Section 37.

SRI V.I. MUNISWAMI PILLAI:

(1) In line 4 of the proposed New Section 37(1)(i), for the words "fifty per centum", substitute the words "seventyfive per centum".

(2) In the proposed New Section 37(1)(ii), for the words "whichever sum is less", substitute the words, "whichever sum is greater".

(3) In the proposed new Section 37(2), after the word "Land cess", insert the words "and profession and income-taxes".

Clause 5.

SRI V.I. MUNISWAMI PILLAI:

In the proposed New Clause (ii-a) to section 50 of the said Act, after the word "an" occuring in line one

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insert the words "aided but".

D.K.V. RAGHAVA VARMA,
Secretary,
Madras Legislature.

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I am sep!!

Lordship! May be added to the main file. Further action may be taken on return of the file from HM

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2 8 JUN 1950
EDUCATION DEPARTMENT

To

THE HONOURABLE THE LEGISLATIVE ASSEMBLY,
MADRAS.

The Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950 (L.A. Bill No. 12 of 1950), has the honour to make the following report.

2. The Committee was appointed on the 4th April 1950.

3. The Bill was published in English in the *Fort St. George Gazette*, dated the 23rd March 1950.

4. The Committee met in the Council Chamber, Fort St. George, Madras, on Wednesday, the 19th April 1950, and in the old Council Hall, Stonehouse Hill, Ootacamund, on Thursday, the 1st June 1950 and on Friday, the 2nd June 1950.

5. At its meeting on the 19th April 1950, the Committee decided to request the Chairmen of the Municipal Councils of Cuddapah, Vijayawada, Mathurai, Srikakulam, Devakottai and Kozhikode and the Presidents of the District Boards of Malabar, Nellore, Chingleput, Coimbatore and South Kanara to send written memoranda containing their opinions on the Bill. Opinions were received from the Chairmen of the Municipal Councils of Mathurai, Srikakulam, and Kozhikode and the Presidents of all the district boards mentioned above.

6. The Committee considered the Bill with reference to these opinions and also the statement furnished by the Government in regard to the contribution now paid and likely to be paid when the Bill became law and approved the Bill as introduced with certain verbal changes.

7. The Committee decided that it was not necessary to re-publish the Bill.

8. A copy of the Bill as amended is annexed.

FORT ST. GEORGE,
6th June 1950.

K. MADHAVA MENON,
Chairman.

[Annexure

ANNEXURE.

[*Note.*—**The changes made by the Joint Select Committee are shown in clarendon type.**]

A Bill further to amend the Madras Elementary Education Act, 1920.

L.A. BILL No. 12 OF 1950.

(As amended by the Joint Select Committee.)

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows :— Madras Act VIII of 1920.

Short title and commencement.

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Amendment of section 34, Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)— Madras Act VIII of 1920.

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such **rates** as may be considered suitable, **as an addition to** the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied **in such area or part**", the words "levy within its area or any part thereof taxes at such **rates** as may be considered suitable **as an addition to** the taxation levied **in such area or part**" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely :—

"35. (1) The rates of levy of any tax under section 34 shall be determined— Rates of levy of taxes under section 34.

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion; and

(*b*) by the State Government, in case the tax is levied at their direction :

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act :

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent :

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax ".

4. For section 37 of the said Act, the following section shall be substituted, namely :— **Substitution of new section for section 37, Madras Act VIII of 1920.**

Government contribution to elementary education fund.

"37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund—

(i) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the head of property tax; and also

(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less. Madras Act IV of 1919. Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess :

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only

a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be."

Amendment of section 50, Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

" (ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer ; ".

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(For use exclusively by the Members.)

PROCEEDINGS OF THE JOINT SELECT COMMITTEE ON THE MADRAS ELEMENTARY EDUCATION (AMENDMENT) BILL, 1950.

(As approved by the Chairman.)

Wednesday, 19th April 1950.

The Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950, met in the Council Chamber, Fort St. George, at 3 p.m. on Wednesday, the 19th April 1950. The following members were present :—

The Hon. Sri B. Gopala Reddi.
Sri Rokkam Ramamurthi.
Sri K. P. Kamakshi Chettiyar.
Sri A. Vedaratnam Pillai.
Sri M. Kumaran.
Sri V. I. Muniswami Pillay.
Sri K. Shanmugham.
Begum Sultan Mir Amiruddin.
Janab A. K. Jamali.
The Hon. Sri K. Madhava Menon.
Dr. P. S. Srinivasan.
Sri M. Narayana Rao.
Mrs. Mona Hensman.

The Secretary to the Legislative Assembly was also present.

The Hon. Sri K. Madhava Menon was unanimously elected Chairman.

The Chairman read Sri R. Suryanarayana Rao's letter wanting certain information. He stated in reply that the information required by Sri Suryanarayana Rao was available in the Department and that he would have it supplied to all the Members.

After some general discussion on the Bill, it was decided that the Joint Select Committee should meet in Ootacamund on a date to be fixed by the Chairman. It was also decided to request the Chairmen of the Municipal Councils of Cuddapah, Vijayawada, Mathurai, Srikakulam (Chicacole), Devakottai and Kozhikode, and the Presidents of the District Boards of Malabar, Nellore, Chingleput, Coimbatore and South Kanara to send written memoranda containing their opinions on the Bill.

The Committee then adjourned.

Thursday, 1*st June* 1950.

The Joint Select Committee met in the old Council Hall, Stonehouse Hill, Ootacamund, at 2-30 p.m. on Thursday, the 1st June 1950. The following members were present :—

The Hon. Sri K. Madhava Menon (*Chairman*).

The Hon. Sri B. Gopala Reddi.

Sri K. Bhashyam.

Sri K. P. Kamakshi Chettiar.

Sri A. Vedaratnam Pillai.

Sri V. I. Muniswami Pillay.

Sri K. Shanmugham.

Janab A. K. Jamali.

Janab Mohamed Abdul Salam.

Dr. P. S. Srinivasan.

Sri M. Narayana Rao.

Sri M. Narayana Menon.

Mrs. Mona Hensman.

The Secretary to the Legislative Assembly, and the Secretaries to Government, Education and Legal Departments, were also present.

At the outset, the Chairman read Sri R. Suryanarayana Rao's memorandum on the Bill. There was then a general discussion on the present contribution paid by the Government to district boards and municipalities towards elementary education and the effect of the contribution on the basis of the rates proposed in the Bill.

The Committee then considered the Bill, clause by clause.

Clauses 1 *to* 3.

Clauses 1, 2 and 3 were approved.

Clause 4.

Sri V. I. Muniswami Pillay proposed that the rate of contribution in the proposed section 37 (1) (ii) be increased from fifty per centum to seventy-five per centum.

The amendment was ruled out of order.

Clause 4 was approved.

Clause 5.

Sri V. I. Muniswami Pillay moved the following amendment :—

'In the proposed new clause (ii-*a*) to section 50 of the said Act, after the word "an" occurring in line 1, *insert* the words "aided but".'

The amendment was not pressed.

Clause 5 was approved.

The Committee then adjourned to meet again at 9-30 a.m. the next day.

Friday, 2*nd June* 1950.

The Joint Select Committee met in the old Council Hall, Stonehouse Hill, Ootacamund, at 9-30 a.m. on Friday, the 2nd June 1950. The following members were present :—

The Hon. Sri K. Madhava Menon (*Chairman*).

The Hon. Sri B. Gopala Reddi.

Sri K. Bhashyam.

Sri K. P. Kamakshi Chettiar.

Sri A. Vedaratnam Pillai.

Sri V. I. Muniswami Pillay.

Sri K. Shanmugham.

Janab A. K. Jamali.

Janab Mohamed Abdul Salam.

Dr. P. S. Srinivasan.

Sri M. Narayana Rao.

Sri M. Narayana Menon.

Mrs. Mona Hensman.

The Secretary to the Legislative Assembly, and the Secretary to Government, Legal Department, were also present.

Clause 2 of the Bill was reopened for discussion.

The Hon. Sri K. Madhava Menon moved that for items (i) and (ii) of clause 2, the following be substituted :—

'(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality," the words "levy within its area taxes at such rates as may be considered suitable as an addition to the taxation levied in the municipality" shall be substituted.

(ii) in sub-section (2), for the portion beginning with the words " levy within its area " and ending with the words " taxation levied in such area or part," the words " levy within its area or any part thereof taxes at such rates as may be considered suitable as an addition to the taxation levied in such area or part " shall be substituted.'

The amendment was carried.

The Committee authorized the Chairman to sign the report and decided that it was not necessary to republish the Bill in view of the verbal nature of the changes made.

Sri V. I. Muniswami Pillay thanked the Chairman for enabling the Select Committee to meet in Ootacamund.

The Committee then dispersed.

STONEHOUSE HILL,
OOTACAMUND,
2nd June 1950.

D. K. V. RAGHAVA VARMA,
Secretary.

GOVERNMENT OF MADRAS
Education Department

Letter Ref.No. 18070-C7 Education

From

The Hon'ble Sri K.Madhava Menon,
Minister for Education and Law.

To

The Secretary,
Madras Legislative Assembly.

Dated, Fort St. George, the 13th July 1950

Sir,

I have the honour to give you notice that at the ensuing session of the Legislative Assembly, I propose to present the report of the Joint Select Committee on the Madras Elementary Education (Amendment) Bill, 1950 - (L.A. Bill No.12 of 1950) and to move that the Bill as amended by the Joint Select Committee be taken into consideration. If the motion is carried and the Bill is considered, I propose to move that the Bill be passed into Law.

Yours faithfully,

(K. MADHAVA MENON)
Minister for Education
and Law.

NOTICE: 31-8-1950.

THE MADRAS LEGISLATIVE ASSEMBLY.

GOVERNMENT BILLS.

Notice has been received of the following:-

1. THE MADRAS ELEMENTARY EDUCATION (AMENDMENT) BILL, 1950.

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AMENDMENTS.

Clause 4.

SRI T. VISWANATHAM:
In proposed new section 37 (1) (i), delete the words 'fifty per centum of'.

SRI T. VISWANATHAM:
In proposed new section 37 (1) (ii):

(a) Delete the words 'fifty per centum of' in line 1.
(b) Delete the words 'ten per centum of' in line 4.

SRI T. VISWANATHAM:
In proposed new section 37 (2), delete the words 'fifty per centum of'.

2. THE MADRAS CITY IMPROVEMENT TRUST BILL, 1950

AMENDMENTS.

Clause 3.

SRI T. VISWANATHAM:
Insert the words 'Board of' before the word 'Trustees' in line 4.

Clause 4 (f)

SRI T. VISWANATHAM:
In clause 4 (f), for the word 'two' substitute the word 'five'.

Clause 4 (g)

SRI T. VISWANATHAM:
Delete clause 4 (g).

Clause 5.

SRI T. VISWANATHAM:
Add at the end:
'Provided that where a date is not specified, the appointment or election shall take effect from the date of the Notification.'

Clause 7.

SRI T. VISWANATHAM:
In clause 7 (1) (a), add the following after the word 'pardoned':
'offence not being a political nature or involved moral turpitude.'

Clause 8.

SRI T. VISWANATHAM:
For the word 'work' substitute the words 'other employment'.

Clause 13.

SRI T. VISWANATHAM:
In clause 13 (1), delete the words 'has shown himself to be unsuitable for his office,'

SRI T. VISWANATHAM:
In clause 13 (2) (f), delete the words 'is unsuitable or.'

SRI T. VISWANATHAM:

In proviso to clause 13 (2) (f):

(a) for the word 'sub-section' substitute the word 'section' and insert the words 'to the Chairman or' before the words 'to the Trustee'.

(b) for the word 'concerned' substitute the words 'as the case may be'.

Clause 16.

SRI T. VISWANATHAM:

In clause 16 (h), delete the words 'and such minutes shall be read at the next ensuing meeting'.

Clause 21.

SRI T. VISWANATHAM:

In clause 21 (1) (a), for the words 'by himself' substitute the words 'by undivided brother or by a brother-in-law or by a father-in-law'.

Clause 23.

SRI T. VISWANATHAM:

In clause 23 (1), delete the sub-clause (d) and renumber existing sub-clause (e) as ~~(xxx~~ sub-clause (d).

Clause 24.

SRI T. VISWANATHAM:

In clause 24 (1), in line 4, for the words 'as would bind the Chairman if such contract were made on his own behalf, except that' substitute the words 'as would bind the Board, and'.

SRI T. VISWANATHAM:

In clause 24 (3):

(a) for the words 'Secretary to the Board' substitute the word 'Chairman'.

(b) delete the words and brackets '(other than the Chairman)'.

Clause 25.

SRI T. VISWANATHAM:

Delete sub-clause (3) and renumber the existing sub-clause (4) as sub-clause (3).

SRI T. VISWANATHAM:

In clause 25 (4), for the words 'Neither the Board nor the Government' substitute the words 'The Board and delete the words 'within the pecuniary limits of its powers as laid down in clause (c) of section 23 (1) and the Government in the cases referred to in clause (d) of the said section,'.

Clause 27.

SRI T. VISWANATHAM:

In clause 27 (1), line 4, for the word 'ten' substitute the word 'three'.

Clause 33.

SRI T. VISWANATHAM:

Delete the words 'subject to the control of the Government'.

Clause 35.

SRI T. VISWANATHAM:

In clause 35 (h), for the word 'town' substitute the word 'city'.

P.T.O.

ASSEMBLY SECRETARIAT 26540 2 SEP 1950 EDUCATION DEPARTMENT

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Legis. Assembly No. 12.—1,006—23-3-37.

SECRETARIAT OF THE MADRAS LEGISLATURE,

Fort St. George, *dated the* 2nd Sept. 1950.

The decision of the Legislative Assembly on the following

~~Resolution~~ / ~~bill~~ / ~~Motion~~ Hon. Sri of Mr. K. Madhava Menon is communicated to the

Education & Legal Departments & Secretary to H.E. the Governor

~~Resolution~~/Bill/~~Motion~~

The Madras Elementary Education (Amendment) Bill, 1950.

Decision of the Assembly.

The Motion that the Bill be passed into law was put and carried in the Assembly on 1-9-1950.

U.O.No.5840/50-1M.L.
2-9-1950.

T. Hanumanthappa,
For *Secretary, Madras Legislative Assembly.*

To

The Secretary to Government,
The Education / Legal Department.
Secretary to His Excellency the Governor.

P.T.O.

Forwarded/By order.

pkr/2/9. Superintendent.

GOVERNMENT OF MADRAS.
EDUCATION DEPARTMENT.
Letter No. 26540 C/50-1, Education.

From

The Hon'ble Sri K. Madhava Menon,
Minister for Education.

To

The Secretary,
Madras Legislative Council.

Dated, Fort St. George, the 14th September 1950.

Sir,

I have the honour to give you notice under rule 106 of the Madras Council rules that at the ~~present~~ ensuing meeting of the Legislative Council, I propose to move that the Madras Elementary Education (Amendment) Bill, 1950 as passed by the Legislative Assembly be taken into consideration. If the motion is carried and the Bill is considered, I propose to move that the Bill be passed into law.

Yours faithfully,

MINISTER.

12/9/50

Fair copy placed below.

59 (31)

NOTICE: 6-10-1950.

THE MADRAS LEGISLATIVE COUNCIL

GOVERNMENT BILL

Elementary
The Madras/Education (Amendment) Bill, 1950. (L.A. Bill No.12 of 1950) (as passed by the Legislative Assembly)

Notice has been received of the following:

AMENDMENTS

Clause 3.

SRI R. SURYANARAYANA RAO:

1. In clause 3, which seeks to amend section 35 of the Madras Elementary Education Act, 1920, omit the second and third provisos.

Clause 3(2)

SRI R. SURYANARAYANA RAO:

2. In clause 3, sub-clause (2), insert 'proviso' for 'provisos'.

Clause 4

SRI R. SURYANARAYANA RAO:

3. In clause 4 which seeks to amend section 37 of the Madras

P.T.O.

Elementary Education Act, 1920, in sub-clause (3) substitute '1950-51' for the figures '1949-50'.

M. SURYA RAO,
Deputy Secretary to the Legislative Council.

PK/6-10.

(As passed by the Assembly)

A Bill further to amend the Madras Elementary Education Act, 1920.

L.A. BILL No. 12 OF 1950.

~~(As amended by the Joint Select Committee.)~~

Madras Act VIII of 1920.

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Madras Act VIII of 1920.

Amendment of section 34, Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)—

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such rates as may be considered suitable, as an addition to the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in such area or part", the words "levy within its area or any part thereof taxes at such rates as may be considered suitable as an addition to the taxation levied in such area or part" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely:—

Rates of levy of taxes under section 34.

"35. (1) The rates of levy of any tax under section 34 shall be determined—

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion; and

(*b*) by the State Government, in case the tax is levied at their direction:

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act;

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent :

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax ".

Substitution of new section for section 37, Madras Act VIII of 1920.

4. For section 37 of the said Act, the following section shall be substituted, namely :—

Government contribution to elementary education fund.

" 37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund—

(i) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the head of property tax ; and also

(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less.

Madras Act IV of 1919.

Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess :

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only

a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be."

Amendment of section 50, Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

" (ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer ; ".

D. K. V. RAGHAVA VARMA,
Secretary to the Legislative Assembly.

64.

(Bill as moved in the Assembly)

65

A Bill further to amend the Madras Elementary Education Act, 1920.

Madras Act VIII of 1920.

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Madras Act VIII of 1920.

Amendment of section 34 Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)—

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such percentages as may be considered suitable of the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words

"taxation levied", the words "levy within its area or any part thereof taxes at such percentages as may be considered suitable of the taxation levied" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely :—

Rates of levy of taxes under section 34.

"35. (1) The rates of levy of any tax under section 34 shall be determined—

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion ; and

(*b*) by the State Government, in case the tax is levied at their direction :

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act :

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent :

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax."

Substitution of new section for section 37, Madras Act VIII of 1920.

4. For section 37 of the said Act, the following section shall be substituted, namely :—

Government contribution to elementary education fund.

"37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund—

(i) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the head of property tax ; and also

(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and

profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less.

Madras Act IV of 1919

Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess :

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be."

Amendment of section 50 Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

"(ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer ;".

STATEMENT OF OBJECTS AND REASONS.

The Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941), which was enacted during the section 93 situation has been re-enacted temporarily up to the 29th April 1950. The intention of the Legislature was that the working of the Act should be carefully considered by the Government and that a fresh measure should be introduced by them, embodying such principles as were found to be suitable for permanent adoption.

2. The prominent features of the Bill are set out below :—

(1) The Amending Act (Madras Act XV of 1941) did not provide any maximum for the rates at which education tax could

be levied as a surcharge on property tax in municipal areas, and on land-cess in district board areas. This Bill specifies the maximum rates at which such surcharges may be levied. The surcharge on property tax is not to exceed five per cent of the annual value, one-fourth per cent of the capital value, or four rupees per annum for every 320 square yards. The surcharge on land-cess is not to exceed three annas in the rupee on the annual rent value of the land.

(2) The provision contained in the Amending Act, viz., that education tax levied as a surcharge on the profession and companies taxes should be subject to the limits specified in the law for the time being in force, or such limits as may be prescribed by rules made under the Elementary Education Act, has been retained. It may be pointed out here that the Constitution Act which recently came into force increases the limit up to which these taxes could be levied by local authorities from Rs. 50 per annum to Rs. 250 per annum in all.

(3) The Amending Act limited the obligation of Government to contribute to the elementary education fund to the sum which was being paid by them immediately before that Act came into force, that is to say, to the sum which was being paid in respect of the year 1940–41. The present Bill provides that the Government shall be bound to contribute to the elementary education fund certain minimum sums depending upon the rates at which surcharges for educational purposes are levied by the municipality or district board concerned. The contribution in the case of a municipality is fixed at (*a*) fifty per cent of the proceeds of the surcharge on the property tax, plus (*b*) fifty per cent of the proceeds of the surcharge on the profession and companies taxes, *or* ten per cent of the total collections from those taxes levied for general and for educational purposes, whichever is smaller. In the case of district boards, the contribution has been fixed at fifty per cent of the land-cess levied as a surcharge for educational purposes, or where the surcharge exceeds eighteen pies in the rupee, at fifty per cent of the proceeds attributable to the levy of the surcharge at the rate of eighteen pies.

(4) It has been specifically provided that the contribution paid by Government should, where necessary, be increased so as to amount to the sum which was actually being paid to the local authority immediately before this Bill comes into operation, that is to say, for the year 1949–50.

3. The opportunity has been taken to make a small amendment to section 50, exempting from the penal provisions of the Act pupils studying in an unrecognized school or department of a school, if the instruction imparted in it is declared to be satisfactory by a prescribed officer.

4. As it will be convenient to bring the provisions of the Bill into effect from the beginning of the financial year, it is provided that it should be deemed to have come into force on the 1st April 1950.

K. MADHAVA MENON.

CONFIDENTIAL.

(*For use exclusively by the Members.*)

To

THE HONOURABLE THE LEGISLATIVE ASSEMBLY,

MADRAS.

The Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950 (L.A. Bill No. 12 of 1950), has the honour to make the following report.

2. The Committee was appointed on the 4th April 1950.

3. The Bill was published in English in the *Fort St. George Gazette*, dated the 23rd March 1950.

4. The Committee met in the Council Chamber, Fort St. George, Madras, on Wednesday, the 19th April 1950, and in the old Council Hall, Stonehouse Hill, Ootacamund, on Thursday, the 1st June 1950 and on Friday, the 2nd June 1950.

5. At its meeting on the 19th April 1950, the Committee decided to request the Chairmen of the Municipal Councils of Cuddapah, Vijayawada, Mathurai, Srikakulam, Devakottai and Kozhikode and the Presidents of the District Boards of Malabar, Nellore, Chingleput, Coimbatore and South Kanara to send written memoranda containing their opinions on the Bill. Opinions were received from the Chairmen of the Municipal Councils of Mathurai, Srikakulam, and Kozhikode and the Presidents of all the district boards mentioned above.

6. The Committee considered the Bill with reference to these opinions and also the statement furnished by the Government in regard to the contribution now paid and likely to be paid when the Bill became law and approved the Bill as introduced with certain verbal changes.

7. The Committee decided that it was not necessary to republish the Bill.

8. A copy of the Bill as amended is annexed.

FORT ST. GEORGE,
6th June 1950.

K. MADHAVA MENON,
Chairman.

[Annexure

ANNEXURE.

[*Note.*—**The changes made by the Joint Select Committee are shown in clarendon type.**]

A Bill further to amend the Madras Elementary Education Act, 1920.

L.A. BILL No. 12 OF 1950.

(As amended by the Joint Select Committee.)

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows :— Madras Act VIII of 1920.

Short title and commencement.

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Amendment of section 34 Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)— Madras Act VIII of 1920.

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such **rates** as may be considered suitable**, as an addition to** the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied **in such area or part**", the words "levy within its area or any part thereof taxes at such **rates** as may be considered suitable **as an addition to** the taxation levied **in such area or part**" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely :—

"35. (1) The rates of levy of any tax under section 34 shall be determined— Rates of levy of taxes under section 34.

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion; and

(*b*) by the State Government, in case the tax is levied at their direction :

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act :

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent :

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax ".

4. For section 37 of the said Act, the following section shall be substituted, namely :— **Substitution of new section for section 37, Madras Act VIII of 1920.**

"37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund— **Government contribution to elementary education fund.**

(i) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the head of property tax; and also

(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less. Madras Act IV of 1919. Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess :

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only

a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be."

Amendment of section 50, Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

"(ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer ; ".

EDUCATION DEPARTMENT.

PAPER LAID ON THE TABLE OF THE HOUSE.

[The Madras Elementary Education (Amendment) Bill, 1950.]

Two statements containing particulars of education tax realised by local bodies and the contributions paid to them from Provincial Funds in respect of the tax proceeds are placed below for the information of the members of the Legislature in connexion with the discussion of the Report of the Select Committee on the Madras Elementary Education (Amendment) Bill, 1950.

STATEMENTS CONTAINING PARTICULARS, ETC., OF EDUCATION TAX.

STATEMENT I.

Name of district board.	Rate of education tax prior to 1941 Amendment Act (pies per rupee).	Amount of education tax realised prior to 1941 Amendment Act.	Equivalent Government contribution in respect of education tax.	Present rate of tax in pies per rupee.	Amount of education tax realised during 1948–49.	Government contribution in respect of the tax realised during 1948–49.	Income from education tax if raised to 36 pies.	Government contribution at the rate of 9 pies.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS.	RS.		RS.	RS.	RS.	RS.
1 Anantapur	4½	49,397	49,397	27	3,83,061	63,843	5,10,748	1,27,687
2 North Arcot	4½	77,053	77,053	24	5,33,460	1,00,100	8,00,190	2,00,047
3 South Arcot	4½	1,17,543	1,17,543	15	4,35,699	1,30,709	10,45,677	2,61,419
4 Bellary	3	37,200	37,200	10	1,49,119	55,919	5,36,828	1,34,217
5 Chingleput	4½	74,705	74,705	27	4,53,857	75,642	6,05,142	1,51,285
6 Chittoor	4½	55,008	55,008	27	2,69,644	45,000	3,59,525	89,881
7 Coimbatore	4½	67,871	67,871	24	4,36,460	81,836	6,54,690	1,63,672
8 Cuddapah	3¾	36,350	36,350	24	2,20,000	34,375	3,30,000	82,500
9 East Godavari	3	1,27,892	1,27,892	21	10,24,995	2,56,248	17,57,134	4,39,283
10 West Godavari	3½	1,15,285	1,15,285	24	9,68,247	1,20,000	14,52,370	3,63,092
11 Guntur	3	1,10,816	1,10,816	17½	6,55,218	1,40,403	13,47,877	3,36,969
12 Krishna	3	99,156	99,156	18	5,17,320	1,29,330	10,34,640	2,58,660
13 South Kanara	4½	67,968	67,968	24	3,60,880	67,665	5,41,320	1,35,330
14 Kurnool	4½	62,518	62,518	20	3,87,690	87,230	7,03,842	1,75,960
15 Mathurai	4½	91,563	91,563	17	3,43,962	91,048	7,03,096	1,75,774
16 Malabar	4½	1,12,029	1,12,029	30	4,04,000	60,641	7,57,440	1,89,360
17 Nellore..	2	40,540	40,540	17	4,81,780	82,122	10,20,240	2,55,060
18 The Nilgiris	4½	6,147	6,147	18	18,637	4,659	37,274	9,318
19 Salem	4½	70,278	70,278	36	6,12,054	73,165	6,12,054	1,53,013
20 Ramnad	3¼	71,430	71,430	16½	5,13,810	1,16,775	11,21,040	2,80,260
21 Tanjore	2	94,729	94,729	10	6,53,567	2,45,087	23,52,841	5,88,210
22 Tirunelveli	2	46,743	46,743	17	3,42,041	75,450	7,24,322	1,81,080
23 Tiruchirappalli	4	72,950	72,950	17	3,29,577	77,547	6,97,927	1,74,481
24 Visakhapatnam	3	90,103	90,103	18	6,67,374	1,39,000	13,34,748	3,33,687
Total ..		17,95,274	17,95,274		1,11,62,452	23,53,794	2,10,40,965	52,60,245

STATEMENT II.

Serial number and name of municipal council.	Rate of education-tax prior to 1941 Amendment Act (in property rentals).	Amount of education-tax realised prior to 1941 Amendment Act.	Government contribution in respect of education-tax.	Present rate of tax on property rentals.	Amount of education-tax realised during 1948-49.	Government contribution in respect of the tax realised during 1948-49.	Income from education-tax if raised to 5 per cent of property rentals.	Government contribution at the rate of 2-1/2 per cent of the property rentals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Percentage of property rentals.	Rs.	Rs.	Percentage.	Rs.	Rs.	Rs.	Rs.
1 Adoni	..	(No tax levied.)	..	@ 1 23/40	6,443	4,681	25,567	12,784
2 Amalapuram ..	..	..	..	2	6,256	3,631	15,640	7,820
3 Ambur	..	..	..	3	996	443	1,660	830
4 Anakapalle ..	..	..	..	3 3/10	12,350	7,528	15,682	7,841
5 Anantapur	$\frac{3}{4}$	2,909	2,909	$3\frac{1}{2}$	16,538	6,517	23,626	11,813
6 Aruppukkottai ..	..	(No tax levied.)	..	4	Nil—Education-tax was levied but no collection was made.	..	..	..
7 Bellary	..	..	..	$2\frac{1}{2}$	29,992	13,078	59,984	29,992
8 Bhimavaram ..	..	..	..	2	(No collection made.)			
9 Bheemunipatnam ..	..	..	..	5	4,914	1,036	4,914	2,457
10 Bodinayakkanur ..	1	2,589	2,589	$4\frac{3}{4}$	16,790	4,506	17,674	8,837
11 Cannanore	1	5,063	5,063	4	28,095	9,454	35,119	17,560
12 Srikakulam ..	..	(No tax levied.)		3	7,436	3,414	12,393	6,197
13 Chidambaram ..	..	(No tax levied.)		2	9,587	6,409	23,968	11,984
14 Chingleput	1	2,772	2,772	4	(Figures do not appear to be correct—Examiner is being consulted.) 4,163	4,139	5,203	2,602
15 Chirala	..	Municipality abolished from 1st June 1939.		1	Newly constituted municipality—Director's proposals awaited.			
16 Chittoor	*	6,495	6,495	$3\frac{3}{4}$	20,369	10,853	27,159	13,580
17 Cochin	*	10,294	10,294	5	33,132	9,505	33,132	16,566
18 Coimbatore ..	1	32,857	32,857	$1\frac{1}{4}$	71,390	70,793	2,85,560	1,42,780
19 Coonoor	..	(No tax levied.)		$1\frac{1}{3}$	10,400	9,702	39,000	19,500
20 Cuddalore	$\frac{1}{4}$	1,737	1,737	$1\frac{1}{4}$	10,800	9,206	4,03,200	2,01,600
21 Cuddapah	..	(No tax levied.)		2	10,025	6,448	25,063	12,531
22 Devakottai ..	..	(No tax levied.)		$2\frac{1}{2}$	6,723	6,357	13,446	6,357
23 Dharapuram ..	1	2,951	2,951	3 (*a*)	10,834	4,815	18,057	9,029
24 Dindigul	$1\frac{1}{4}$	10,899	10,899	5	47,519	16,474	47,519	23,760
25 Eluru	21/32	7,817	7,817	21/32 †	16,640	16,640	1,18,857	59,429
26 Erode	*	10,947	10,947	$2\frac{3}{4}$	30,036	18,505	54,611	27,305
27 Gudivada	*	3,841	3,841	2-3/16	12,040	11,950	27,520	13,760
28 Gudiyattam ..	1	1,832	1,832	4	13,831	4,886	17,289	8,645
29 Guntakal	..	.. New municipality—No proposal received.			..	..	..	..
30 Guntur	1	10,249	10,249	2	43,949	29,035	1,09,873	54,936
31 Gobichettipalayam.	..	..	..	2	Nil.	..	..	..
32 Hindupur	*	7,074	7,074	5	19,773	11,841	19,773	9,887
33 Hospet	$1\frac{1}{4}$	3,684	3,684	$2\frac{1}{2}$ (*b*)	4,349	4,349	8,698	4,349
34 Kakinada	1	7,948	7,948	$4\frac{1}{3}$	36,542	19,489	42,164	21,082
35 Kancheepuram ..	*	13,054	13,054	4-5/6	52,760	18,609	54,579	27,290
36 Karaikudi	..	(No tax levied.)		1-7/15	26,560	18,571	90,545	45,273
37 Karur	..	(No tax levied.)		1-5/6 (*c*)	14,076	10,237	38,389	19,195
38 Kodaikanal ..	1	3,037	3,037	1	4,821	4,321	12,053	6,027
39 Kozhikode	*	29,548	29,548	3	90,378	42,288	1,50,630	75,315
40 Kumbakonam ..	*	26,024.	26,024	$3\frac{1}{2}$	43,383	32,840	61,976	30,988
41 Kurnool	No tax.	(No tax levied.)		1 (*d*)	7,731	7,126	38,655	19,328
42 Mangalore	..	(No tax levied.)		2	61,580	49,178	1,53,950	76,975
43 Mannargudi ..	..	(No tax levied.)		$2\frac{7}{8}$	5,094	4,232	8,859	4,430
44 Masulipatnam ..	*	11,526	11,526	$2\frac{3}{4}$	19,488	15,940	35,433	17,716
45 Mathurai	$1\frac{1}{4}$	60,317	60,317	$3\frac{3}{4}$	3,23,061	1,15,058	4,30,748	2,15,374
46 Mayuram	..	(No tax levied.)		3	15,906	7,101	26,510	13,255
47 Melapalayam ..	..	..	..	No proposal received.		..	..	..
48 Mettupalayam ..	..	..	..	1-61/64	(No collection made.)		..	..

@ Subsequently increased—G.O. No. 1508, Education, dated 25th May 1950.

* Not readily available.

† 6¼ per cent of general property tax amounts to 21/32 per cent of the annual value of properties.

(*a*) Subsequently increased to 5—G.O. No. 1506, Education, dated 15th May 1950.

(*b*) Subsequently increased to 3½—G.O. No. 1420, Education, dated 3rd May 1950.

(*c*) Subsequently increased to 2½—G.O. No. 1517, Education, dated 14th May 1950.

(*d*) Subsequently increased to 2-1/10—G.O. No. 1669, Education, dated 3rd June 1950.

STATEMENT II—*cont.*

Serial number and name of municipal council.	Rate of education-tax prior to 1942 Amendment Act (in property rentals).	Amount of education-tax realized prior to 1942 Amendment Act.	Equivalent Government contribution in respect of education tax.	Present rate of tax on property rentals	Amount of education-tax realized during 1949-50.	Government contribution in respect of the tax realised during 1949-50.	Income from education tax if raised to 5 per cent of property rental.	Government contribution at the rate of 2-1/2 per cent of the property rentals in respect of the tax realised at the rate of 5 per cent of property rentals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Percentage of property rentals.	Rs.	Rs.	Percentage of property rentals.	Rs.	Rs.	Rs.	Rs.
49 Nagapattinam ..	1	8,538	8,538	3½	29,200	11,041	41,744	20,857
50 Nandyal	..	(No tax levied.)		2-11/15	9,026	7,069	16,511	8,255
51 Narasaraopet ..	7/16	1,150	1,150	2	6,577	4,280	16,443	8,222
52 Nellore	½	4,857	4,857	4	49,790	18,683	62,238	31,119
53 Ongole	No tax.	(No tax levied.)		3	10,353	4,601	17,255	8,628
54 Ootacamund ..	½	5,155	5,155	1	16,745	16,236	83,725	41,863
55 Palacole	1	2,537	2,537	2	7,100	6,476	17,750	8,875
56 Palayamkottai ..	1	3,799	3,799	5	13,022	12,983	13,022	6,511
57 Palghat	No tax.	(No tax levied.)		2½	31,822	17,021	63,644	31,822
58 Palni	*	3,513	3,513	3	11,829	5,888	19,715	9,858
59 Peddapuram ..	1	1,378	1,378	5	6,835	3,188	6,835	3,418
60 Periyakulam ..	*	3,344	3,344	2½	8,733	5,165	17,466	8,733
61 Pollachi	No tax.	(No tax levied.)		2-7/32	15,791	9,477	35,585	17,793
62 Proddatur	*	5,104	5,104	5	20,009	7,393	20,009	10,005
63 Rajahmundry ..	*	22,465	22,465	3½	78,500	30,177	1,12,143	56,071
64 Rajapalayam ..	No tax.	Constituted only from 1st October 1940.		Proposals not received.	Nil.	No education tax.	..	..
65 Rasipuram	..	..	..	2¾	269	132	489	245
66 Salem	*	34,416	34,416	2½	73,247	58,733	1,46,494	73,247
67 Sivakasi	½	1,898	1,898	2¾	14,507	7,010	26,376	13,188
68 Srirangam	*	5,242	5,242	4 (a)	19,046	7,162	23,808	11,904
69 Srivilliputtur ..	No tax.	(No tax levied.)		1-41/64	5,835	5,484	17,783	8,892
70 Tadpatri	*	2,733	2,733	2½	7,349	3,690	14,698	7,349
71 Tanjore	No tax.	(No tax levied.)		3	22,647	15,106	37,745	18,873
72 Tellicherry	*	5,502	5,502	4†	9,067	9,032	11,334	5,667
73 Tenali	33/40	7,005	7,005	2.8	22,342	12,682	39,896	19,948
74 Tindivanam ..	..	..	..	3¼	15,010	(Proposal under consideration.)	23,092	11,546
75 Tiruchirappalli ..	..	(No tax levied.)		1½	59,019	51,394	1,96,730	98,365
76 Tirunelveli	1-1/16	12,205	12,205	3½	41,222	22,100	58,889	29,444
77 Tirupathi	1	2,943	2,943	2-3/5	6,357	5,882	12,225	6,113
78 Tiruppattur ..	*	3,415	3,415	5	20,942	4,860	20,942	10,471
79 Tiruppur	*	11,850	11,850	3½‡	44,510	22,945	63,586	31,793
80 Tiruvallur	..	..	..	3⅛	6,472	2,668	10,355	5,178
81 Tiruvannamalai ..	No tax.	(No tax levied.)		5	26,518	5,889	26,518	13,259
82 Tiruvarur	..	(No tax levied.)		2½	8,961	5,908	17,922	8,961
83 Tuticorin	No tax.	(No tax levied.)		3	48,183	24,729	80,305	40,153
84 Udamalpet ..	*	5,011	5,011	5	18,010	9,188	18,010	9,005
85 Udipi	*	3,724	3,724	3⅛§	15,636	8,327	24,055	12,028
86 Vaniyambadi ..	No tax.	(No tax levied.)		1	4,833	4,833	24,165	12,083
87 Vellore	1¼	10,107	10,107	3¼	42,227	17,212	64,965	32,482
88 Vijayavada ..	*	36,417	36,417	2-19/32	95,522	94,365‖	1,84,139	92,069
89 Villupuram ..	No tax.	..	..	4	22,620	6,405	28,275	14,138
90 Virudhunagar ..	1¼	7,848	7,848	3⅛	34,406	14,586	55,049	27,525
91 Visakhapatnam ..	1	12,893	12,893	2¼	21,183	18,482	47,073	23,537
92 Vizianagaram ..	1	5,385	5,385	3¼	24,671	10,121	37,955	18,978
93 Walajapet	No tax.	(No tax levied.)		5	8,296	2,164	16,592	8,296
94 Corporation of Madras.	1¼	3,32,644	3,32,644	2-7/10¶	13,29,247	7,08,932	24,61,568	12,30,784
Total ..		8,38,542			35,90,246	19,70,854	69,69,756	34,85,430

(*a*) Subsequently increased to 5—G.O. No. 1697, Education, dated 6th June 1950.
* Not readily available.
† Subsequently increased to 5—G.O. No. 1419, Education, dated 3rd May 1950.
‡ Subsequently increased to 5—G.O. No. 1421, Education, dated 3rd May 1950.
§ Subsequently increased to 4-1/3—G.O. No. 1668, Education, dated 5th June 1950.
‖ Figures do not appear to be correct—Examiner being consulted.
¶ The average of annual value of buildings or lands are as shown below :—

Annual value of buildings or lands.	*Tax for general purposes.*	*Water-supply and drainage.*	*Lighting.*	*Total.*	*Education tax in property rentals.*
Rs. 500 and below ..	11%	3½%	2	16½%	2-19/40%
Rs. 500—1,000 ..	12%	3½%	2	17%	2-5/8%
Above Rs. 1,000 ..	14½%	3½%	2	20%	3%
				Average	2-7/10%

Explanatory Note.

Statement No. I.—The variations in figures noted in columns (3) and (7) are explained below. In 1945 the Government decided to increase the contribution payable to local bodies in respect of education tax to a figure based on the average rate of education tax worked out for the Presidency, in the case of local bodies which were receiving contribution in respect of education tax at rates lower than the average rate. The average rate was fixed at $3\frac{3}{4}$ pies in the case of district boards and $1\frac{1}{3}$ per cent of property rentals in the case of municipalities. District Boards like Bellary, East Godavari, Guntur, Nellore and Tanjore were receiving contributions at the rate of 2 or 3 pies in the rupee of the land revenue. From 1945–46 onwards they became eligible for contribution at the rate of $3\frac{3}{4}$ pies. This accounts for the increase in contribution received in 1948–49, in the case of ten district boards. In other cases the fluctuations in figures are due to the increase or decrease in the income from land revenue collected during 1948–49.

In the case of Malabar a portion of the proceeds of tax collected during 1948–49 (Rs. 2 lakhs) was adjusted to the Elementary Education Fund in 1949–50. Contribution in respect of the adjustment made in 1949–50 is payable only in the current year. This accounts for the large fall in contribution received by the Board for 1948–49.

Statement No. II.—In the case of municipalities also the contribution payable in respect of education tax was raised up to an amount calculated at the rate of $1\frac{1}{3}$ per cent of property rentals, in respect of municipal councils which were not at all receiving contribution or were receiving contribution at a rate lower than the average rate. This accounts for the increase in contribution in the case of Municipal Councils like Adoni, Anantapur, Bodinayakanur, Chittoor, etc. In a few cases the contribution has increased on account of the increase in collections due to enhancement of rental value of properties in municipal areas, e.g., Mathurai, Coimbatore, Guntur, etc. In a few cases, like Chingleput and Vijayavada the contributions paid do not appear to be correct. The Examiner is being consulted as to the propriety of the amounts sanctioned to the councils, as these amounts were paid on the recommendation of the Examiner.

Rajaiah D. Paul,
Secretary to Government.

Price, 4 *annas* 3 *pies*.]

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GOVERNMENT OF MADRAS.

LEGAL DEPARTMENT.

THE MADRAS ELEMENTARY EDUCATION ACT, 1920 (MADRAS ACT VIII OF 1920).

*** (As modified up to the 1st March 1949.)**

[*Received the assent of the Governor on the 12th October* 1920, *and that of the Governor-General on the 18th November* 1920; *the assent of the Governor-General was first published in the* Fort St. George Gazette *on the 7th December* 1920.]

REFERENCES TO PAPERS CONNECTED WITH THE PRINCIPAL ACT AND THE AMENDING ACTS.

1. *The Madras Elementary Education Act*, 1920 (*Madras Act VIII of* 1920).

[For Statement of Objects and Reasons, see *Fort St. George Gazette*, dated 9th March 1920, pages 311 and 312; for Report of the Select Committee, see *ibid.*, dated 27th July 1920, pages 1251 to 1276; *ibid.*, dated 3rd August 1920, pages 1277 to 1278; and *ibid.*, dated 10th August 1920, pages 1281 and 1282; for Proceedings in Council, see *ibid.*, dated 15th June 1920, pages 823 to 833; *ibid.*, dated 2nd November 1920, page 1333; *ibid.*, dated 30th November 1920, page 1514; and *ibid.*, dated 18th January 1921, pages 108 to 211; for Act, see *Fort St. George Gazette*, Part IV, dated 7th December 1920.]

2. *The Madras Elementary Education (Amendment) Act*, 1931 (*Madras Act II of* 1932).

[For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV, dated 20th October 1931, pages 267 to 269; for Report of the Select Committee, see Madras Legislative Council Proceedings, Volume LVIII, pages 596 to 602; for Proceedings in Council, see *ibid.*, dated 3rd November 1931, pages 552 to 581; for Act see *Fort St. George Gazette*, Part IV, dated 12th January 1932, pages 1 to 5.]

3. *The Madras Local Boards and Elementary Education (Amendment) Act*, 1934 (*Madras Act II of* 1934).

[For Statement of Objects and Reasons, see *Fort St. George Gazette* Extraordinary, dated 18th January 1934, pages 20 to 25; for Report of the Select Committee, see *ibid.*, Part IV, dated 13th February 1934, pages 33 to 46; for Proceedings in Council, see Madras Legislative Council Proceedings, Volume LXX, dated 27th February 1934, pages 344 to 407; *ibid.*, dated 28th February 1934, pages 414 to 471; *ibid.*, dated 1st March 1934, pages 484 to 509 and pages 510 to 537; for Act, see *Fort St. George Gazette*, Part IV, dated 27th March 1934, pages 103 to 124.]

4. *The Madras Elementary Education (Amendment) Act*, 1935 (*Madras Act XI of* 1935).

[For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV, dated 2nd October 1934; pages 396 to 399; for Report of the Select Committee, see *ibid.*, dated 27th November 1935, pages 463 to 474; for Proceedings in Council, see Madras Legislative Council Proceedings, Volume LXXIV, dated 22nd January 1935, pages 231 to 248; *ibid.*, dated 26th January 1935, pages 549 to 569; for Act, see *Fort St. George Gazette*, Part IV, dated 4th June 1935, pages 67 to 75.]

5. *The Government of India (Adaptation of Indian Laws) Order*, 1937.

[See *Fort St. George Gazette*, Part I, dated 20th April 1937, pages 691–772.]

6. *The Madras Repealing and Amending Act*, 1938 (*Madras Act XIII of* 1938).

[For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV, dated 9th August 1938, pages 147 to 150; for Proceedings in Assembly, see the Madras Legislative Assembly Debates, dated 16th August 1938, Volume VIII, No. 2, pages 124 to 125; for Proceedings in Council, see the Madras Legislative Council Debates, dated 18th August 1938, Volume IV, No. 3, pages 89 and 112 to 119; for Act, see *Fort St. George Gazette*, Part IV, dated 20th September 1938; pages 173–181.]

* Ordered to be reprinted in G.O. Ms. No. 191, Legal, dated 16th December 1948.

7. *The Madras Elementary Education (Amendment) Act*, 1939 (*Madras Act II of* 1939).

[For Statement of Objects and Reasons, see *Fort St. George Gazette* Extraordinary, Part IV, dated 12th January 1939, page 5 ; for Proceedings in Assembly, see the Madras Legislative Assembly Debates, dated 20th January 1939 ; Volume IX, No. 4, pages 308 to 330 ; for Proceedings in Council, see the Madras Legislative Council Debates, dated 27th January 1929, Volume VI, No. 1, pages 53 to 55, and *ibid.*, dated 28th January 1939, Volume VI, No. 2, pages 71 to 81 and 104 to 107 ; for Act, see *Fort St. George Gazette*, Part IV, dated 21st February 1939 ; pages 51–54.]

8. *The Madras Elementary Education (Amendment) Act*, 1941 (*Madras Act XV of* 1941).

[For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV-A, dated 8th April 1941, pages 12 and 13 ; for Act, see *Fort St. George Gazette*, Part IV-B, dated 8th July 1941, pages 41–42, re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949 by the Third Schedule to the Madras Re-enacting and Repealing (No. I) Act, 1948 (Madras Act VII of 1948.]

9. *The Madras Elementary Education (Amendment) Act*, 1943 (*Madras Act XXVIII of* 1943).

[For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV-A, dated 26th October 1943, page 100 ; for Act, see *Fort St. George Gazette*, Part IV-B, dated 4th January 1944, pages 1–2, re-enacted permanently by the First Schdule to the Madras Re-enacting and Repealing (No. I) Act, 1948 (Madras Act VII of 1948).]

10. *The Madras Elementary Education (Amendment) Act*, 1946 (*Madras Act VIII of* 1946).

[For Statement of Objects and Reasons, see *Fort St. George Gazette*, Part IV-A, dated 27th November 1945, page 100 ; for Act, see *Fort St. George Gazette*, Part IV-A, dated 26th March 1946, pages 17–18, re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949, by the Third Schedule to the Madras Re-enacting and Repealing (No. I) Act, 1948 (Madras Act VII of 1948).]

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THE MADRAS ELEMENTARY EDUCATION ACT, 1920 (MADRAS ACT VIII OF 1920).

(As modified up to the 1st March 1949.)

(7th December 1920.)

Preamble. WHEREAS it is expedient to make better provision for elementary education in the Presidency of Fort St. George ; It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Title. 1. This Act may be called the Madras Elementary Education Act, 1920.

Extent and commencement. 2. It shall come into force in such areas and on such dates as the [1] [Provincial Government] may by notification direct.

Definitions. 3. In this Act, unless there is something repugnant in the subject or context—

'Attendance.' (i) 'attendance' at a school means presence for instruction at an elementary school for so many and on such days in the year and at such time or times on each day of attendance as may be prescribed ;

'Director of Public Instruction,' and 'District Educational Officer.' [2] [(ii) 'Director of Public Instruction,' [3] (and 'District Educational Officer') mean such officer or officers as may be appointed by the [1] (Provincial Government) to perform the duties of Director of Public Instruction [4] (or District Educational Officer) as the case may be ;]

[5] [(iii) *. * *]

'District Board.' (iv) 'district board' means a district board constituted under the Madras Local Boards Act, [6] [1920] ;

'Elementary education.' (v) 'elementary education' means education in such subjects and up to such standard as may be prescribed ;

'Elementary school.' (vi) 'elementary school' means a school or department of a school recognized as an elementary school [7] [by the Director of Public Instruction or by such authority as may be empowered by him in this behalf] ;

'Elementary school-place.' (vii) 'elementary school-place' means such accommodation and equipment as may be prescribed as necessary for a child of school-age ;

'Guardian.' (viii) 'guardian' means any person to whom the care, nurture or custody of any child falls by law, or by natural right or recognized usage, or who has accepted or assumed the care, nurture or custody of any child, or to whom the care or custody of any child has been entrusted by any lawful authority ;

---

1 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.

2 This clause was substituted for the original clause (ii) by section 3 (i) of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).

3 These words were substituted for the words "'District Educational Officer' and 'Inspectress of Girls Schools,'" by section 2 (i) of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

4 These words were substituted for the words "'District Educational Officer' and 'Inspectress of Girls' Schools'" by section 2 (i) *ibid.*

5 Clause (iii) was omitted by section 2 (ii) *ibid.*

6 These figures were substituted for the figures "1884" by section 3 (ii) of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).

7 These words were substituted for the words and figures "under section 41" by section 2 (ii) of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

'Local authority.' (ix) 'local authority' means a municipal council or a [1][district board] ;

'Municipal council' 'Municipality.' (x) 'municipal council' and 'municipality' means respectively, a municipal council and a municipality governed by the Madras District Municipalities Act, 1920, or the Madras City Municipal Act, 1919 ;

'Notification.' [2][(x-*a*) 'notification' means notification in the [3](Official Gazette) ;

'Panchayat.' (x-*b*) 'panchayat' means a panchayat constituted under the Madras Local Boards Act, 1920 ;]

'Prescribed.' (xi) 'prescribed' means prescribed by [4][this Act or by] rules made by the [5][Provincial Government] under this Act ;

'Public management.' 'Private management.' (xii) 'public management' [6][* * *] means management by the [5][Provincial Government] or, by a local authority ; all other management shall be deemed to be 'private management' ;

'School-age.' (xiii) 'school-age' means such age as the [5][Provincial Government] may prescribe in respect of children of either sex in any local area or of any particular community ;

[7][* * *]

[8][CHAPTER II—* * *]

CHAPTER III.

ELEMENTARY EDUCATION FUNDS.

(1) *Their constitution and control.*

Elementary education fund. 32. There shall be constituted for each local authority in every district in which this Act is brought into force an elementary education fund to which shall be credited—

(i) the proceeds of any tax levied within the jurisdiction of such authority under the provisions of this Act ;

[9][(1-*a*) an annual contribution from the general funds of such authority, not being less than a minimum fixed by the [5](Provincial Government) in that behalf ;

(1-*b*) such additional contribution from the general funds of such authority as the [5](Provincial Government) may decide to be necessary in any year in order to balance the budget of the fund for such year] ;

1 These words were substituted for the words 'taluk board' by section 53 (i) of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934).
2 Clauses (x-*a*) and (x-*b*) were inserted by section 3 (iii) of the Madras Elementary Education (Amendment) Act 1931 (Madras Act II of 1932).
3 These words were substituted for the words "*Fort St. George Gazette*" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.
4 These words were inserted by section 3 (iv) of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).
5 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.
6 The words "in relation to an elementary school" were omitted by section 3 (v) of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).
7 Clause (xiv) was omitted by section 53 (ii) of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934).
8 Chapter II was omitted by section 3 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).
9 These clauses were inserted by section 56 of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934).

(ii) all sums granted to such authority by the [1][Provincial Government] for the benefit of elementary education ;

(iii) all fines and penalties levied within the jurisdiction of such authority under the provisions of this Act ;

(iv) all income derived from any endowments or other property owned or managed by such authority for the benefit of elementary education ;

(v) all school fees, if any, collected in elementary schools managed by such authority ; and

(vi) all other sums of money which may be contributed or received by such authority for the purposes of this Act.

Education fund where to be lodged and how to be drawn upon. 33. (1) The education fund constituted under section 32 shall be lodged in such bank or Government treasury as the [1][Provincial Government] may direct.

(2) All expenses incurred on elementary education by the local authority concerned shall be paid out of the fund.

(3) All orders or cheques upon the fund shall be signed by the chief executive officer of the local authority or by such person as he may authorize in writing to sign on his behalf.

(4) So far as the funds to credit permit, the treasury or bank shall pay—

(*a*) all orders or cheques signed in accordance with sub-section (3) ;

(*b*) all expenses incurred by the [1][Provincial Government] on behalf of the local authority, provided that the local authority has given previous authority in writing to the bank or treasury to debit such expenses to the fund without the issue of any order or cheque.

(2) *The education tax and Government contribution.*

Education tax. [2][34. (1) Any municipal council may with the previous sanction of the [1](Provincial Government) and shall, if so directed by them, levy within its area [3](taxes at such percentages as may be considered suitable) of the taxation levied in the municipality under the law for the time being in force governing the same under all or any of the following heads, namely, property-tax, tax on companies and profession tax.

[4][*Explanation.*—In construing the expression "taxation levied" occurring in this sub-section, exemptions granted under clause (*a*) of the proviso to section 102 of the Madras City Municipal Act, 1919, or under sub-sections (2), (3) or (4) of section 83 of the Madras District Municipalities Act, 1920, as the case may be, shall not be taken into account.]

(2) Any district board may with the previous sanction of the [1](Provincial Government), and shall, if so directed by them, levy within its area or any part thereof [3](taxes at such percentages as may be considered suitable) of the taxation levied in such area or part under the law for the time being in force governing district boards, under all or any of the following heads, namely, land-cess, profession tax and house-tax.]

1 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.
2 Sections 34 and 35 were substituted for the original sections 34 and 35 by section 57 of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934).
3 These words were substituted for the words "taxes not exceeding twenty-five per centum" by section 2 of the Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941) re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949 by the Third Schedule to Madras Act VII of 1948.
4 This Explanation was added by section 2 of the Madras Elementary Education (Amendment) Act, 1943 (Madras Act XXVIII of 1943).

Rates of levy of the taxes.

[1][35. (1) The rates of levy of any tax under section 34 shall [2](. . .) be determined—

(*a*) by the local authority with the previous sanction of the [3] (Provincial Government), in case the tax is levied by the local authority of its own motion ; and

(*b*) by the [3] (Provincial Government), in case the tax is levied at their direction :

[4] (Provided that such rates shall, in the case of any tax levied as an addition to the taxation under the head of tax on companies or of profession tax, be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act.)

(2) Subject to the [5] (proviso) aforesaid, the local authority may with the previous sanction of the [3] (Provincial Government), and shall, if so directed by them, alter the rates of levy of any such tax.]

Assessment and realization of taxes.

[6] [36. (1) Every tax levied in any area under any head of taxation mentioned in section 34 shall be deemed to be an addition to a tax levied under the same head in such area under the law for the time being in force governing municipalities or local boards, as the case may be, and all the provisions of such law relating to the incidence, assessment or realization of such tax or in any manner connected therewith shall be applicable accordingly :

Provided that the [3] (Provincial Government) may direct that the said provisions shall apply subject to such modifications and restrictions as may be prescribed.

(2) In particular, any such tax levied in a panchayat area under any head of taxation other than land-cess, shall be realized by the president of the panchayat as an addition to a tax levied under the same head under the Madras Local Boards Act, 1920. Out of the proceeds of the tax so realized such percentage as may be prescribed shall be credited to the village fund of the panchayat on account of the cost of collection and the balance shall be paid to the credit of the elementary education fund under the control of the [7] (district board concerned).]

Government contribution to elementary education fund.

37. When an elementary education fund is constituted under section 32, the [3][Provincial Government] shall contribute thereto a sum not less than the proceeds of the taxation levied under section 34 on behalf of the fund :

Provided that such contribution shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from provincial funds during the financial year before the coming into force of this Act on education in elementary schools under public management situated within the area for which such elementary education fund has been constituted.

1 Sections 34 and 35 were substituted for the original sections 34 and 35 by section 57 of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934).

2 The words "subject to the maxima specified in that section" were omitted by section 3 (i) of the Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941), re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949 by the Third Schedule to Madras Act VII of 1948.

3 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.

4 This proviso was added by section 3 (ii) of the Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941), re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949 by the Third Schedule to Madras Act VII of 1948.

5 This word was substituted for the word "maximum" by section 3 (iii) of *ibid.*

6 This section was substituted for the original section 36 by section 6 of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).

7 These words were substituted for the words "taluk board" by section 8 of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934),

[1][Provided further that nothing contained in this section shall be deemed to impose upon the Provincial Government any obligation to contribute to the elementary education fund of any local authority a sum exceeding the proceeds of the taxation, if any, which was being levied in the area of such local authority under section 34 immediately before the commencement of the Madras Elementary Education (Amendment) Act, 1941.]

(3) *Budget and audit.*

Budget of elementary education fund.

38. (1) On or before the 30th November in each year every local authority for which an elementary education fund has been constituted under section 32 shall submit to the [2][Provincial Government] through [3][. . .] the Director of Public Instruction, in such forms as may be prescribed, a budget for the ensuing financial year showing the income and expenditure relating to such fund.

(2) The [2] [Provincial Government] may pass such orders as [4][they think fit] in respect of the budget and the local authority concerned shall be bound to carry out all such orders.

Audit of accounts of elementary education fund.

39. The accounts of each education fund shall be examined and audited by an officer appointed by the [2] [Provincial Government] in this behalf, and the local authority concerned shall carry out any instructions which the [2][Provincial Government] may issue on the audit report.

(4) *Saving clause.*

Saving clause.

40. Save as otherwise expressly provided by this Act, nothing in the Madras District Municipalities Act, 1920, or in the Madras Local Boards Act, [5][1920], or in the Madras City Municipal Act, 1919, shall affect any of the provisions of this [6] [Act].

[7][CHAPTER IV—* * * .]

* * * * *

CHAPTER V.

Compulsory Elementary Education.

(1) *Introduction of compulsion.*

Local authority may resolve to make education compulsory.

44. Subject to the conditions laid down in this chapter any local authority may, by a resolution passed at a meeting specially convened for the purpose and supported by the votes of not less than two-thirds of the members present, resolve that elementary education [8][or education in such standards thereof as may be prescribed in this behalf] shall be compulsory within the whole or a specified part of the local area under its jurisdiction—

(*a*) for all children of school age, or

1 This proviso was added by section 4 of the Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941), re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949 by the Third Schedule to Madras Act VII of 1948.

2 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.

3 The words "the district educational council and" were omitted by section 4 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

4 These words were substituted for the words "he thinks fit" by the Schedule to the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).

5 These figures were substituted for the figures "1884" by section 7, *ibid.*

6 This word was substituted for the word "Chapter" by section 7, *ibid.*

7 Chapter IV was omitted by section 5 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

8 These words were inserted by section 7 (i) of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935).

(*b*) for boys of school-age, or

(*c*) for girls of school-age, [1][or

(*d*) for all children of school-age who have, for such period as may be prescribed, attended an elementary school; or

(*e*) for all boys of school-age who have, for such period as may be prescribed, attended an elementary school; or

(*f*) for all girls of school-age who have, for such period as may be prescribed, attended an elementary school.]

Local authority to submit its resolution to Government.

45. (1) Every resolution passed under section 44 shall be submitted [through the Director of Public Instruction] to the [3][Provincial Government].

(2) The [3][Provincial Government] may accept or reject any such resolution:

Provided that the [3][Provincial Government] shall reject the resolution unless—

(*a*) the local authority concerned shall have declared by resolution its readiness to levy the tax or taxes leviable under section 34 throughout the area specified at such rates as may be necessary to meet the expenditure involved; and

(*b*) the [3][Provincial Government] [4][are satisfied] that adequate arrangements have been made for the provision of trained teachers and that the number of elementary school-places in the area is sufficient or will, within a reasonable period, be made sufficient for all children of school-age residing therein in respect of whom it has been resolved that elementary education shall be compulsory subject always to the exceptions permitted by the provisions of section 50:

Provided further that if the resolution extends only to the children of one sex the [3][Provincial Government] may reject it unless satisfied that sufficient accommodation is or will be provided as required by sub-clause (*b*) of the foregoing proviso for all the children of school-age of the other sex resident in the area or for such proportion of them as the [3][Provincial Government] may in each case direct.

Explanation.—The number of elementary school-places shall not be considered to be sufficient unless provision has already been made or will, within a reasonable period, be made for the education of every child not exempted under section 50 in an elementary school situated within one mile from the residence of such child:

Provided that in the case of any specified local area the [3][Provincial Government] may, by notification, vary the distance herein laid down for such period of time [5][as they may think fit].

1 Clauses (*d*), (*e*) and (*f*) were added by section 7 (ii) of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935).
2 These words were substituted for the words "through the district educational council" by section 6 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).
3 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.
4 These words were substituted for the words "is satisfied" by the Schedule to the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).
5 These words were substituted for the words "as he may think fit" by the Second Schedule to the Madras Repealing and Amending Act, 1938 (Madras Act XIII of 1938).

[1][45-A. (1) The [2](Provincial Government) may of their own motion require any local authority to frame a scheme for any of the purposes mentioned in section 44 within such time as may be specified in the requisition. Such scheme shall be submitted to the [2](Provincial Government) through [3](. . . .) the Director of Public Instruction.

Power of Provincial Government to require local authorities to frame schemes for compulsory elementary education.

(2) The [2](Provincial Government) may accept the scheme or accept it with such modifications as they may deem necessary or they may reject it.

(3) If the local authority fails to submit a scheme for the purposes and within the time specified in the requisition, or if any scheme so submitted is rejected under sub-section (2), the [2](Provincial Government) may themselves frame a scheme for such purposes.]

[4][46. If the [2](Provincial Government) accept a resolution under sub-section (2) of section 45 or a scheme under sub-section (2) of section 45-A or frame a scheme under sub-section (3) of section 45-A, such resolution or scheme shall be notified in the [5](Official Gazette) and in the Gazette of the district, if any, and the provisions of sections 47 to 51 (both inclusive) shall thereupon come into force within the area to which the resolution or scheme applies and from such date as may be specified in the notification.]

Publication of resolution or scheme.

No fee to be levied at elementary schools under public or panchayat management in areas notified under section 46.

[6][47. (1) No fees shall be levied at any elementary school under public or panchayat management situated in any area affected by a notification under section 46, from any child to whom such notification applies.

(2) Fees may be levied from any such child at any other elementary school situated in the said area:

Provided that where within one mile of such school or such other distance therefrom as may be notified under the Explanation to sub-section (2) of section 45, there is no other elementary school at which fees are not levied, such number of free places as may be fixed by [7](the District Educational Officer) in consultation with the local authority concerned shall be reserved in such school.]

(2) *Exemptions.*

Power to exempt any person or class of persons.

48. The [Provincial Government] may, by notification, exempt any person or class of persons from the effect of a notification under section 46.

(3) *Responsibility of guardians.*

Responsibility of guardian to cause child of school-age to attend school.

49. In every area affected by a notification under section 46 it shall be the duty of the guardian of every child of school-age resident in such area [8][and affected by such notification], subject to the exceptions authorized by section 50, to cause such child to attend an elementary school in such area:

1 Section 45-A was inserted by section 8 of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935).
2 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.
3 The words "the district educational council and" were omitted by section 7 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).
4 This section was substituted for the original section 46 by section 9 of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935).
5 These words were substituted for the words "*Fort St. George Gazette*" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.
6 This section was substituted for the original section 47 by section 10 of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).
7 These words were substituted for the words "the District Educational Council" by section 8 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).
8 These words were inserted by section 11 of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).

Provided that no guardian shall be compelled to cause a child to attend a school at which attendance at religious instruction in a faith other than that to which the child belongs is compulsory.

[1] [* * *]

Attendance of child at school optional in certain circumstances.

50. Attendance at school shall not be compulsory in the following circumstances :—

(i) if there is no elementary school within one mile or such other distance as may have been notified under the Explanation to sub-section (2) of section 45 from the residence of the child ;

(ii) if the child is prevented from attending school by reason of sickness, infirmity or other cause declared by a resolution of the local authority concerned to be a reasonable excuse ;

(iii) if the child is receiving instruction in some other manner declared to be satisfactory by a prescribed officer ;

(iv) if the child has already received instruction in an elementary school or otherwise up to the standard prescribed for elementary education ;

(v) if the child is exempt from attendance on any other prescribed ground.

[2] [(4) *Enforcement of compulsion.*

Enforcement of the liability of guardians under section 49.

51. (1) In areas where education is made compulsory under this Act, [3] (the District Educational Officer concerned), shall be responsible for the enforcement of the provisions of section 49, and subject to such rules as may be prescribed, shall impose a penalty, not being less than such minimum sum and not exceeding such maximum sum as may be prescribed, on any guardian who has without reasonable excuse failed to discharge the obligation created by section 49.

[4] [(2) Against any order of a District Educational Officer imposing a penalty under sub-section (1), an appeal shall lie, within one month of the date of the service of such order, to the Director of Public Instruction who may confirm, reduce or cancel the penalty.]

(3) Any penalty imposed under this section shall be recovered from the guardian concerned in the same manner as if it were a tax levied under the law for the time being in force governing the municipality or the district board concerned.]

[2] [52. * * *]

[5] [CHAPTER VI— * * *.]

1 The second proviso to section 49 was omitted by section 10 of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935).

2 Section 51 and the heading thereto were substituted for the original sections 51 and 52 and the heading thereto by section 11, *ibid.*

3 These words were substituted for the words "the Commissioner in the case of the Corporation of Madras, the Chairman concerned in the case of any other municipality, and the president of the district board concerned in the case of non-municipal areas" by section 2 (i) of the Madras Elementary Education (Amendment) Act, 1946 (Madras Act VIII of 1946), re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949 by the Third Schedule to Madras Act VII of 1948.

4 This sub-section was substituted for the old one by section 2 (ii), *ibid.*

5 Chapter VI was omitted by section 9 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

CHAPTER VII.

MISCELLANEOUS.

[1] [55. * * *.]

Power of Provincial Government to make rules.

56. (1) The [2] [Provincial Government] may, after previous publication, make rules not inconsistent with this Act to carry out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision,[3] [they may make] rules—

[4] [(*a*) with reference to all matters expressly required or allowed by this Act to be prescribed] ;

[5] [(*aa*)] declaring what shall constitute 'elementary education', 'elementary school-place', 'school-age' and 'attendance at school' ;

(*b*) declaring what schools [6] [or departments of schools] shall be classed as elementary [7] [schools] ;

[8] [(*c*), (*d*) and (*e*) * * *.]

(*f*) laying down the registers, statements, reports, returns, budgets and other information to be maintained or furnished [9] [.....] by local authorities, [10] [by panchayats], by managers of elementary schools under private management and by attendance committees [11] [and the time within which any statement, report, return, budget or other information shall be furnished] ;

(*g*) regulating the procedure for the assessment and realization of the taxes leviable under section 34 ;

(*h*) declaring the conditions subject to which schools may be admitted to recognition or aid.

[12] [(*i*) * * *].

[13] [(*j*) * * *].

1 This section was omitted by section 60 of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934).

2 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.

3 These words were substituted for the words "he may make" by the Schedule to the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).

4 New clause (*a*) was inserted by section 13 (i), *ibid.*

5 Original clause (*a*) was re-lettered as clause (*aa*) by *ibid.*

6 These words were inserted by section 13 (ii), *ibid.*

7 This word was inserted by *ibid.*

8 Clauses (*c*), (*d*) and (*e*) were omitted by section 10 (i) of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

9 These words "by district educational councils" were omitted by section 10 (ii), *ibid.*

10 These words were inserted by section 13 (iv) of the Madras Elementary Education (Amendment) Act, 1931 (Madras Act II of 1932).

11 These words were added by *ibid.*

12 Clause (i) was omitted by section 10 (iii) of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

13 Clause (*j*) was omitted by section 12 (ii) of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935).

APPENDIX I.

Provisions of the Madras Local Boards and Elementary Education (Amendment) Act, 1934 (Madras Act II of 1934), not incorporated in the Act.

Madras Act VIII of 1920.

Madras Act VIII of 1920, as amended by this Act, to be read subject to the rules in the Schedule.

62. In giving effect to the provisions of [* * *] the Madras Elementary Education Act, 1920, as amended by this Act the said provisions shall be read subject to the rules contained in the Schedule.

THE SCHEDULE.

Transitional Provisions.

1. (1) Save as provided in rule 5, all property, all rights of whatever kind used, enjoyed or possessed by, and all interests of whatever kind owned by or vested in or held in trust by or for, any taluk board constituted under the Madras Local Boards Act, 1920, as well as all liabilities legally subsisting against such board shall, on and from the date of the commencement of this Act and subject to such directions as the [1] [Provincial Government] may by general or special order give in this behalf, pass to the district board concerned.

Explanation.—All arrears of taxes or other payments by way of composition for a tax or due for expenses or compensation or otherwise due to a taluk board at the commencement of this Act may be recovered by the district board concerned.

(2) All proceedings taken by or against any taluk board and pending at the commencement of this Act may, thereafter, be continued by or against the district board concerned.

(3) Any remedy by way of application, suit or appeal available to or against a taluk board at the commencement of this Act shall, after such commencement, be available to or against the district board concerned.

2. Any action taken by a taluk board before the commencement of this Act shall, subject to such directions as the [1] [Provincial Government] may by general or special order given in this behalf, be deemed to have been taken by the district board concerned unless and until superseded by action taken by such district board.

* * * * *

[2][9 and 10. * * *.]

11. The elementary education funds constituted for taluk boards in any district board area shall, on the commencement of this Act, form part of the elementary education fund constituted for the district board under the Madras Elementary Education Act, 1920, as amended by this Act.

12. Any tax levied by a taluk board under the Madras Elementary Education Act, 1920, before the commencement of this Act shall be deemed to have been levied by the district board under that Act as amended by this Act.

13. If any difficulty arises in giving effect to the provisions of these rules [* * *] or of the Madras Elementary Education Act, 1920, as amended by this Act, the [1] [Provincial Government] as occasion may require may, by order, do anything which appearsto them to be necessary for the purpose of removing the difficulty.

APPENDIX II.

Provisions of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935), not incorporated in the Act.

[3][13. * * *.]

Removal of difficulty in giving effect to Act.

14. If any difficulty arises in first giving effect to the provisions of this Act or of the said Act as amended by this Act, the [1] [Provincial Government] may, as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

1 These words were substituted for the words "Local Government" by paragraph 4 (1) of the Government of India (Adaptation of Indian Laws) Order, 1937.

2 Rules 9 and 10 were omitted by section 11 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939).

3 Section 13 of the Madras Elementary Education (Amendment) Act, 1935 (Madras Act XI of 1935), was omitted by section 12 of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939)

APPENDIX III.

Provisions of the Madras Elementary Education (Amendment) Act, 1939 (Madras Act II of 1939), not incorporated in the Act.

* * * * *

Audit of accounts of district educational councils up to the commencement of the Act.

13. The accounts of every district educational council up to the date on which this Act comes into force, shall be examined and audited by an officer appointed by the Provincial Government in that behalf.

Continuance of orders according recognition or admitting schools to aid.

14. All orders of recognition in respect of elementary schools and all orders admitting elementary schools to aid, made or deemed to have been made by a district educational council before the commencement of this Act under sections 41 and 42 of the said Act respectively, shall be deemed to have been made by the Director of Public Instruction or by such authority as may be empowered by him after this Act comes into force to grant recognition to elementary schools or to admit elementary schools to aid, as the case may be, and any such order shall be liable to cancellation or modification as if it had been made after the commencement of this Act.

Orders of a district educational council fixing the number of free places deemed to be those of the District Educational Officer.

15. All orders passed by a district educational council before the commencement of this Act under the proviso to sub-section (2) of section 47 of the said Act fixing the number of free places, shall have effect as if they had been passed after such commencement by the District Educational Officer.

Devolution of properties and rights of district educational councils to Provincial Government and continuance of proceedings pending at the commencement of the Act.

16. (1) All property and all rights of whatever kind used, enjoyed or possessed by, and all interests of whatever kind owned by or vested in, or held in trust by, or for, any district educational council constituted under the said Act, including all moneys standing to the credit of the fund referred to in section 28 of the said Act, as well as all liabilities legally subsisting against such council shall, on and from the date of the commencement of this Act, pass to the Provincial Government.

(2) All proceedings taken by or against any district educational council and pending at the commencement of this Act may, after such commencement, be continued, subject to the provisions of this Act, by or against the Provincial Government or by or against such authority as may be designated by them in this behalf.

(3) Any remedy by way of application, suit or appeal available to or against a district educational council at the commencement of this Act shall, after such commencement, be available, subject to the provisions of this Act, to or against the Provincial Government.

Power of Provincial Government to suspend action.

17. The repeal of section 21 of the said Act by this Act shall not be deemed to affect the powers of the Provincial Government to act under that section in respect of any resolution passed or order issued by any district educational council or the president thereof before the commencement of this Act, or in respect of any act which is about to be done or is being done at such commencement.

Power to remove difficulties in giving effect to Act.

18. If any difficulty arises in giving effect to the provisions of this Act or of the said Act as amended by this Act, the Provincial Government as occasion may require, may, by order, do anything which appears to them to be necessary for the purpose of removing the difficulty.

APPENDIX IV.

Provisions of the Madras Elementary Education (Amendment) Act, 1943 (Madras Act XXVIII of 1943) (re-enacted permanently by the First Schedule to Madras Act VII of 1948), not incorporated in the Act.

* * * * *

Validation of elementary education tax levied before the commencement of this Act.

No tax levied before the commencement of this Act by any municipal council in accordance with the provisions of the Explanation to sub-section (1) of section 34 of the said Act added by section 2 of this Act, shall be deemed to be invalid or ever to have been invalid, provided the levy is valid in other respects.

APPENDIX V.

Provisions of the Madras Elementary Education (Amendment) Act, 1946 (Madras Act VIII of 1946), re-enacted temporarily for a period of one year up to and inclusive of the 29th April 1949 by the Third Schedule to Madras Act VII of 1948, not incorporated in the Act.

* * * * *

Transitional provision.

3. (1) An appeal shall lie to the Director of Public Instruction under section 51 (2) of the said Act as amended by this Act against orders imposing a penalty, passed before the commencement of this Act under section 51 (1) of the said Act.

(2) The Director of Public Instruction shall pass orders on appeals preferred under section 51 (2) of the said Act and pending disposal at the commencement of this Act.

MADRAS : PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS—1949.

A Bill further to amend the Madras Elementary Education Act, 1920.

Madras Act VIII of 1920.

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Madras Act VIII of 1920.

Amendment of section 34 Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)—

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such percentages as may be considered suitable of the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words

"taxation levied", the words "levy within its area or any part thereof taxes at such percentages as may be considered suitable of the taxation levied" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely :—

Rates of levy of taxes under section 34.

"35. (1) The rates of levy of any tax under section 34 shall be determined—

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion; and

(*b*) by the State Government, in case the tax is levied at their direction :

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act :

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent :

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax."

Substitution of new section for section 37, Madras Act VIII of 1920.

4. For section 37 of the said Act, the following section shall be substituted, namely :—

Government contribution to elementary education fund.

"37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund—

(i) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the head of property tax; and also

(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and

profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less.

Madras Act IV of 1919

Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess :

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be."

Amendment of section 50 Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

"(ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer;".

STATEMENT OF OBJECTS AND REASONS.

The Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941), which was enacted during the section 93 situation has been re-enacted temporarily up to the 29th April 1950. The intention of the Legislature was that the working of the Act should be carefully considered by the Government and that a fresh measure should be introduced by them, embodying such principles as were found to be suitable for permanent adoption.

2. The prominent features of the Bill are set out below :—

(1) The Amending Act (Madras Act XV of 1941) did not provide any maximum for the rates at which education tax could

be levied as a surcharge on property tax in municipal areas, and on land-cess in district board areas. This Bill specifies the maximum rates at which such surcharges may be levied. The surcharge on property tax is not to exceed five per cent of the annual value, one-fourth per cent of the capital value, or four rupees per annum for every 320 square yards. The surcharge on land-cess is not to exceed three annas in the rupee on the annual rent value of the land.

(2) The provision contained in the Amending Act, viz., that education tax levied as a surcharge on the profession and companies taxes should be subject to the limits specified in the law for the time being in force, or such limits as may be prescribed by rules made under the Elementary Education Act, has been retained. It may be pointed out here that the Constitution Act which recently came into force increases the limit up to which these taxes could be levied by local authorities from Rs. 50 per annum to Rs. 250 per annum in all.

(3) The Amending Act limited the obligation of Government to contribute to the elementary education fund to the sum which was being paid by them immediately before that Act came into force, that is to say, to the sum which was being paid in respect of the year 1940–41. The present Bill provides that the Government shall be bound to contribute to the elementary education fund certain minimum sums depending upon the rates at which surcharges for educational purposes are levied by the municipality or district board concerned. The contribution in the case of a municipality is fixed at (*a*) fifty per cent of the proceeds of the surcharge on the property tax, plus (*b*) fifty per cent of the proceeds of the surcharge on the profession and companies taxes, *or* ten per cent of the total collections from those taxes levied for general and for educational purposes, whichever is smaller. In the case of district boards, the contribution has been fixed at fifty per cent of the land-cess levied as a surcharge for educational purposes, or where the surcharge exceeds eighteen pies in the rupee, at fifty per cent of the proceeds attributable to the levy of the surcharge at the rate of eighteen pies.

(4) It has been specifically provided that the contribution paid by Government should, where necessary, be increased so as to amount to the sum which was actually being paid to the local authority immediately before this Bill comes into operation, that is to say, for the year 1949–50.

3. The opportunity has been taken to make a small amendment to section 50, exempting from the penal provisions of the Act pupils studying in an unrecognized school or department of a school, if the instruction imparted in it is declared to be satisfactory by a prescribed officer.

4. As it will be convenient to bring the provisions of the Bill into effect from the beginning of the financial year, it is provided that it should be deemed to have come into force on the 1st April 1950.

K. MADHAVA MENON.

CONFIDENTIAL.

(*For use exclusively by the Members.*)

To

THE HONOURABLE THE LEGISLATIVE ASSEMBLY,
MADRAS.

The Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950 (L.A. Bill No. 12 of 1950), has the honour to make the following report.

2. The Committee was appointed on the 4th April 1950.

3. The Bill was published in English in the *Fort St. George Gazette*, dated the 23rd March 1950.

4. The Committee met in the Council Chamber, Fort St. George, Madras, on Wednesday, the 19th April 1950, and in the old Council Hall, Stonehouse Hill, Ootacamund, on Thursday, the 1st June 1950 and on Friday, the 2nd June 1950.

5. At its meeting on the 19th April 1950, the Committee decided to request the Chairmen of the Municipal Councils of Cuddapah, Vijayawada, Mathurai, Srikakulam, Devakottai and Kozhikode and the Presidents of the District Boards of Malabar, Nellore, Chingleput, Coimbatore and South Kanara to send written memoranda containing their opinions on the Bill. Opinions were received from the Chairmen of the Municipal Councils of Mathurai, Srikakulam, and Kozhikode and the Presidents of all the district boards mentioned above.

6. The Committee considered the Bill with reference to these opinions and also the statement furnished by the Government in regard to the contribution now paid and likely to be paid when the Bill became law and approved the Bill as introduced with certain verbal changes.

7. The Committee decided that it was not necessary to republish the Bill.

8. A copy of the Bill as amended is annexed.

FORT ST. GEORGE,
6th June 1950.

K. MADHAVA MENON,
Chairman.

[Annexure

ANNEXURE.

[*Note.*—The changes made by the Joint Select Committee are shown in clarendon type.]

A Bill further to amend the Madras Elementary Education Act, 1920.

L.A. BILL No. 12 OF 1950.

(As amended by the Joint Select Committee.)

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows :— Madras Act VIII of 1920.

Short title and commencement.

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Amendment of section 34, Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)— Madras Act VIII of 1920.

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such **rates** as may be considered suitable, **as an addition to** the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied **in such area or part**", the words "levy within its area or any part thereof taxes at such **rates** as may be considered suitable **as an addition to** the taxation levied **in such area or part**" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely :—

Rates of levy of taxes under section 34.

"35. (1) The rates of levy of any tax under section 34 shall be determined—

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion; and

(*b*) by the State Government, in case the tax is levied at their direction :

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act :

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent :

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax ".

Substitution of new section for section 37, Madras Act VIII of 1920.

4. For section 37 of the said Act, the following section shall be substituted, namely :—

Government contribution to elementary education fund.

"37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund—

(i) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the head of property tax; and also

(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less.

Madras Act IV of 1919. Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess :

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only

Thursday, 1*st June* 1950.

The Joint Select Committee met in the old Council Hall, Stonehouse Hill, Ootacamund, at 2-30 p.m. on Thursday, the 1st June 1950. The following members were present :—

The Hon. Sri K. Madhava Menon (*Chairman*).

The Hon. Sri B. Gopala Reddi.

Sri K. Bhashyam.

Sri K. P. Kamakshi Chettiar.

Sri A. Vedaratnam Pillai.

Sri V. I. Muniswami Pillay.

Sri K. Shanmugham.

Janab A. K. Jamali.

Janab Mohamed Abdul Salam.

Dr. P. S. Srinivasan.

Sri M. Narayana Rao.

Sri M. Narayana Menon.

Mrs. Mona Hensman.

The Secretary to the Legislative Assembly, and the Secretaries to Government, Education and Legal Departments, were also present.

At the outset, the Chairman read Sri R. Suryanarayana Rao's memorandum on the Bill. There was then a general discussion on the present contribution paid by the Government to district boards and municipalities towards elementary education and the effect of the contribution on the basis of the rates proposed in the Bill.

The Committee then considered the Bill, clause by clause.

Clauses 1 *to* 3.

Clauses 1, 2 and 3 were approved.

Clause 4.

Sri V. I. Muniswami Pillay proposed that the rate of contribution in the proposed section 37 (1) (ii) be increased from fifty per centum to seventy-five per centum.

The amendment was ruled out of order.

Clause 4 was approved.

Clause 5.

Sri V. I. Muniswami Pillay moved the following amendment :—

'In the proposed new clause (ii-*a*) to section 50 of the said Act, after the word "an" occurring in line 1, *insert* the words "aided but"."

The amendment was not pressed.

Clause 5 was approved.

The Committee then adjourned to meet again at 9-30 a.m. the next day.

Friday, 2*nd June* 1950.

The Joint Select Committee met in the old Council Hall, Stonehouse Hill, Ootacamund, at 9-30 a.m. on Friday, the 2nd June 1950. The following members were present :—

The Hon. Sri K. Madhava Menon (*Chairman*).

The Hon. Sri B. Gopala Reddi.

Sri K. Bhashyam.

Sri K. P. Kamakshi Chettiar.

Sri A. Vedaratnam Pillai.

Sri V. I. Muniswami Pillay.

Sri K. Shanmugham.

Janab A. K. Jamali.

Janab Mohamed Abdul Salam.

Dr. P. S. Srinivasan.

Sri M. Narayana Rao.

Sri M. Narayana Menon.

Mrs. Mona Hensman.

The Secretary to the Legislative Assembly, and the Secretary to Government, Legal Department, were also present.

Clause 2 of the Bill was reopened for discussion.

The Hon. Sri K. Madhava Menon moved that for items (i) and (ii) of clause 2, the following be substituted :—

'(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality," the words "levy within its area taxes at such rates as may be considered suitable as an addition to the taxation levied in the municipality" shall be substituted.

(ii) in sub-section (2), for the portion beginning with the words " levy within its area " and ending with the words " taxation levied in such area or part," the words " levy within its area or any part thereof taxes at such rates as may be considered suitable as an addition to the taxation levied in such area or part " shall be substituted.'

The amendment was carried.

The Committee authorized the Chairman to sign the report and decided that it was not necessary to republish the Bill in view of the verbal nature of the changes made.

Sri V. I. Muniswami Pillay thanked the Chairman for enabling the Select Committee to meet in Ootacamund.

The Committee then dispersed.

STONEHOUSE HILL,
OOTACAMUND,
2nd June 1950.

D. K. V. RAGHAVA VARMA,
Secretary.

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To

THE HONOURABLE THE LEGISLATIVE ASSEMBLY,
MADRAS.

The Joint Select Committee appointed to consider the Madras Elementary Education (Amendment) Bill, 1950 (L.A. Bill No. 12 of 1950), has the honour to make the following report.

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6. The Committee considered the Bill with reference to these opinions and also the statement furnished by the Government in regard to the contribution now paid and likely to be paid when the Bill became law and approved the Bill as introduced with certain verbal changes.

7. The Committee decided that it was not necessary to republish the Bill.

8. A copy of the Bill as amended is annexed.

FORT ST. GEORGE,
6th June 1950.

K. MADHAVA MENON,
Chairman.

[Annexure

a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be."

Amendment of section 50, Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

" (ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer ; ".

JANAB ABDUL HAMID KHAN

The M.L.A. suggested that the Govt. should assume direct responsibility in the matter of Elementary Education. According to him elementary schools at present maintained by local bodies should be taken over under Govt. management. This is a question of policy which has to be examined in detail. The possible repucussionnx arising out of the transfer of these schools to Govt. xxxxxx will also have to be considered. The suggestion has no direct bearing on the present proposal to amend the Elementary Education Act regarding payment of contributions in respect of Education tax.

BEGUM SULTAN AMIRUDDIN

This Member also suggested thax transfer of elementary schools under local bodies to Govt. management. The implications of the suggestion has been noted above.

The member pointed out the discrepancy in regard to the extra cost on account of payment of addl. contributions. The extra cost will be Rs.37 lakhs, i.e., Rs.30 lakhs for district boards and 7 lakhs for municipal councils. The figure 52 lakhs was arrived at on the assumption that the Govt. should pay contributions to district boards at 12 pies.

SRI T.VISWANATHAN

The member questioned the statement that Govt. are making a contribution of Rs.175 lakhs for elementary education. The details for the contribution are given below:

	Rs. in lakhs
1. Govt. contribution in respect of education tax	40
2. Govt. subsidy for schools opened by local bodies before 1921 (this xxx is a statutory subdy)	27.76
3. Subsidies to local bodies for ele. schools opened after 1921	40.82
4. Subsidy expenditure on D.A.	20.00
5. Building and equipment grants	4.70
6. Subsidy for Compulsory E.Edn.	59.60
7. Subsidy for Basic Education	1.81
Total	194.69

XXXXXXXXXXXX

All the grants referred to above are for elementary education. The contributions of Rs.23.53 lakhs and 19.70 lakhs referred to by the ~~m~~ember were in respect of education tax alone. It is exclusive of ~~all the~~ the contributions made by Govt. towards the opening of elementary schools before and after 1921, scheme of compulsory elementary education, Basic education, etc. ~~The~~ Thus Govt. are paying a contribution of Rs.175 lakhs to local bodies towards the cost of ele. education.

As indicated in the explanatory note to the statement the Govt. decided ~~to~~ in 1945 to raise the contribution payable in respect of education tax, upto an average rate ~~of~~, i.e, 3¾ pies in the case of district boards and ~~1 and one third~~ 1½ ~~pies~~ for pies of property rentals in the case of municipalities. The local bodies which were receiving contribution at rates higher than the average rates were allowed to receive contributions at old rates. Only in the case of local bodies which were not receiving contributions ~~at all~~ or which were receiving contributions less than the average rate, the Govt. decided to pay contributions. ~~XX~~ at the average rate. the extra contribution made as a voluntary basis : Rs 16 lakhs

The M.L.A. referred to the rate of 25 per cent prescribed in the Act of 1920 in regard to levy of education tax whereas the pesent Bill prescribes only the rate of 5 per cent in the case of municipalities. The rate of 25 per cent prescribed in the Act of 1920 was with reference to the rate of main tax on which education tax is levied as ~~a~~ sur-charge. The 5 percent referred to in the bill is calculated with ref. to property rentals and not to property tax. Before 1941 municipal councils were levying property tax at ~~the~~ rate ranging from 10 to 15 per cent of property rental. The maximum rate of education tax leviable on property tax was only 25 percent of 10 to 15 per cent of property rental, i.e., not less than 2½ ~~pies~~ and not more than 3¾ ~~in the rate~~ while the present bill authorises the levy of education tax upto 5 per cent of the property rentals. The M.L.A. ~~has~~ failed to differentiate between the levy of education tax in terms of property tax and the rate of property rentals. The present Bill does not ~~no~~ remove any of the provisions of the old Act in respect of levy of education tax. On the other hand it gives more scope to loal bodies to [illegible] the rate of education tax.

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GOVERNMENT OF MADRAS

THE FORT ST. GEORGE GAZETTE

PUBLISHED BY AUTHORITY

No. 23] MADRAS, TUESDAY EVENING, NOVEMBER 21, 1950

PART IV-B—MADRAS ACTS, REGULATIONS, ETC.

NOTE.—Rules issued by the Government of Madras under the Acts are published as "Rules Supplements" to different parts in the same size as this Part for facility of filing and are placed separately for sale or for being subscribed for separately.

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Madras Agriculturists Relief (Amendment) Act, 1950 (Madras Act No. XXIV of 1950)—Tamil.
Madras Stamp (Second Amendment) Act, 1950 (Madras Act No. XXV of 1950—Tamil and Malayalam.

The following Act of the Madras Legislature received the assent of His Excellency the Governor on the 13th November 1950 and is hereby published for general information :—

ACT No. XXVIII OF 1950.

An Act further to amend the Madras Elementary Education Act, 1920.

Madras Act VIII of 1920.

WHEREAS it is expedient further to amend the Madras Elementary Education Act, 1920, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

1. (1) This Act may be called the Madras Elementary Education (Amendment) Act, 1950. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of April 1950.

Amendment of section 34, Madras Act VIII of 1920.

2. In section 34 of the Madras Elementary Education Act, 1920 (hereinafter referred to as the said Act)— Madras Act VIII of 1920.

(i) in sub-section (1), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in the municipality", the words "levy within its area taxes at such rates as may be considered suitable, as an addition to the taxation levied in the municipality" shall be substituted;

(ii) in sub-section (2), for the portion beginning with the words "levy within its area" and ending with the words "taxation levied in such area or part", the words "levy within its area or any part thereof taxes at such rates as may be considered suitable as an addition to the taxation levied in such area or part" shall be substituted.

Substitution of new section for section 35, Madras Act VIII of 1920.

3. In the said Act, for section 35, the following section shall be substituted, namely :—

Rates of levy of taxes under section 34.

"35. (1) The rates of levy of any tax under section 34 shall be determined—

(*a*) by the local authority with the previous sanction of the State Government, in case the tax is levied by the local authority of its own motion; and

(*b*) by the State Government, in case the tax is levied at their direction:

Provided that the rates of any such tax levied as an addition to the taxation under the head of tax on companies or of profession tax shall be subject to the limits specified in any law for the time being in force governing the local authority or prescribed by rules made under this Act:

Provided further that the rates of any such tax levied by a municipal council as an addition to the taxation under the head of property tax shall not exceed five per centum per annum in the case of properties taxed on their annual value, one-fourth per centum per annum in the case of properties taxed on their capital value, and four rupees per annum for every 320 square yards or part thereof in the case of properties taxed on their extent:

Provided also that the rates of any such tax levied by a district board as an addition to the taxation under the head of land-cess shall not exceed three annas in the rupee of the annual rent value of the land.

(2) Subject to the provisos aforesaid, the local authority may, with the previous sanction of the State Government, and shall, if so directed by them, alter the rates of levy of any such tax."

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Government contribution to elementary education fund.

"37. (1) When an elementary education fund is constituted under section 32 for a municipal council, the State Government shall contribute to such fund—

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(ii) a sum equal to fifty per centum of the proceeds of the taxation levied in the municipality under section 34, sub-section (1), under the heads of tax on companies and profession tax, or a sum equal to ten per centum of the total taxation levied in the municipality under the said heads both under section 34, sub-section (1), and under the Madras City Municipal Act, 1919, or the Madras District Municipalities Act, 1920, whichever sum is less.

Madras Act IV of 1919. Madras Act V of 1920.

(2) When an elementary education fund is constituted under section 32 for a district board, the State Government shall contribute to such fund a sum equal to fifty per centum of the proceeds of the taxation levied in the district board area under section 34, sub-section (2), under the head of land-cess:

Provided that if the rate of such taxation exceeds eighteen pies in the rupee of the annual rent value of the land, the State Government shall contribute to the fund only a sum equal to one-half of such portion of the proceeds as is attributable to the levy of the tax at the rate of eighteen pies in the rupee.

(3) If in any year the contribution made to an elementary education fund by the State Government under sub-section (1) or sub-section (2) is less than the contribution made to such fund in respect of the financial year 1949–50, the State Government shall pay the difference between the two amounts to such fund by way of additional contribution.

(4) The contribution payable to an elementary education fund under sub-sections (1) to (3) shall be in addition to, and not in lieu of, the amount of recurring expenditure incurred from the State funds during the financial year 1920–21 on education in elementary schools under public management situated within the municipality or district board area, as the case may be."

Amendment of section 50, Madras Act VIII of 1920.

5. In section 50 of the said Act, after clause (ii), the following clause shall be inserted, namely :—

" (ii-a) if the child is receiving instruction in an unrecognized school or department of a school, provided the instruction imparted therein is declared to be satisfactory by a prescribed officer ; ".

(By order of His Excellency the Governor)

K. V. RAJAGOPALAN,
Secretary to Government, Legal Department.

1

(1) The amount of Education tax orders ~~before~~ under Sc. 37. before the 1942 amendment for each municipality for L.Bd

(2) The amount of ~~tax~~ Contribution by Govt. under Sc 37 (Provisional during that period

(3) The Tax orders thatis being now Collected. 49-50. 1948-49

(4) Govt Contribution other than the Statutory Obligation after 1942

(5) What each municipality or L.Bd will get under the new proposal.

KM
1914

A statement containing the particulars required by H.M. is put up at (S) and (A)

Item (4) above. In 1942, the Govt. introduced a scheme of dearness allowance for their employees. The scheme was communicated to local bodies for adoption in respect of their employees if their finances permitted the additional expenditure involved. Many local bodies did not adppt the scheme on the ground of paucity of funds. In 1943 the Govt. ~~directed~~ decided to direct all local bodies to grant dearness allowance to their teachers at the rates in force for Govt. employees and also decided to sanction to ~~district boards~~ local bodies

subsidies towards the deficit on account of the additional expre, after examining all the possibilities of improving ~~the~~ their resources ~~of the boards~~ in the subsidy in any case not ~~to exceed~~ exceeding the full cost on the dearness allowance. The position of each ~~district board~~ local body was examined, and an increase in the rate of education tax was ordered, to provide funds for the grant of the allowance. The rates of dearness allowance sanctioned in 1942 ~~xxx~~ were increased in 1948 and ~~district boards~~ local bodies are incurring further expenditure on the grant of the allowance to ~~this~~ their teachers at the new rates. Subsidy is being paid to ~~district boards~~ them wherever ~~the district boards~~ they are unable to meet the cost of the dearness allowance with the proceeds of the tax.

Apart from this, Govt. are paying special subsidies to the Dt. Boards towards the cost of the compulsory elementary education scheme introduced in 1945 and extended during 1946-47 and 1947-48. The scale of subsidy is as shown below:-

Recurring expenditure.

Salaries to teachers.	A subsidy to meet the entire cost.
Dearness allowances	
Rent	
Contingencies.	
Peons and Conductresses.	

Non-recurring expediture.

Sheds.	Rs. 1,000/- per shed.
Equipment.	Rs. 100/- per teacher or
	Rs. 2-12-0 per pupil.

Supply of books and slates - A subsidy to cover the entire cost.

In this connection, attention is invited to the u.o. note from the Sectt. of the Madras Legislature and the letter from Sri Suryanarayana Rao, M.L.C. on pages 1-2 c.f. The particulars required by him are furnished in the statements at (2). This may be printed and sent to the Sectt. of the Legislature as desired in their u.o. note on page 1 c.f. May be circulated to H.M.(E.&.L.)

yes. I have [illegible] statements

9/5/50

9.5.50.

10 MAY 1950 EDUCATION DEPARTMENT

H.M. (E.L.P.)

10/5/50

9/5/50

EDUCATION DEPARTMENT (C).

The statements have been sent to Press for printing. As soon as clean copies are received they will be sent to the Assembly Office for despatch to members.

2. Please see the D.O. from the Secy. Legislative Assembly on p. 35 c.f forwarding copies of opinions of the executive authorities of certain local bodies on the Ele. Edn. (Amendment) Bill. The Chairman, Municipal Council, Srikakulam endorses the Bill. The other executive authorities point out that the Govt. should not withdraw from the obligation to make contribution in respect of the entire proceed of edn. tax. It may be left to the committee to consider how far the opinion of these authorities can be implemented.

3. The Pt., Dt. Bd., Chingleput, points out that provision should be made for the levy of edn. tax on sales tax profession tax and income tax. There is provision in the E.E. Act for the levy of edn. tax on profession tax. In practice it is not possible to levy and collect the tax as a Dt. Bd. has not suitable collecting agency.

4. The question whether edn. tax should be levied on sales tax and income tax is one of policy. It is also doubtful whether the levy is legally permissible. It may be presumed that the committee will examine these points. The matter may be further noted on in the Sectt. after the committee records its views.

5. For the present no action is called for.

23/5/50.

S.

Secy on cl 21/6

The file was with H.M. & returned to Office by the S.C. & H.M. on 21/6/50

It is understood that the Assembly Office is sending separately to this Dept. a copy of the proceedings of the Select committee for further action. The receipt of the proceedings may be awaited

S. 27/6/50

is to be discussed by the Legislative Council. The three amendments are noted on below :-

Amendment 1.

On the Bill, the maximum rate of education tax to be levied by District Boards and Municipal Councils has been fixed as three annas in the rupee of land revenue and 5% of porperty rentals respectively. The M.d.c. suggests that the maximum limit should be removed. It is not clear what benefit will be derived by deletion of the maximum rate. Under Sections 34 and 35 of the Act the sanction of Govt. is necessary to the levy of the education tax and to the fixation of the rate of tax. Even if the maximum rate is not laid down in the Act, the Govt. can adopt the maximum when they accord sanction to the levy of education tax or to an increase in the rate of tax. In the circumstances the amendment does not serve any useful purpose.

Amendment 2.

This is only a consequential amendment depending on the acceptance of amendment 1. If amendment 1. is dropped, amendment 2 will also go away.

Amendment 3.

The purport of the amendment is not clear. The amendment was inserted with the following object in view. Under the Amendment Act,

Contribution is paid in respect of educa... proceeds of taxation r... Municipal Councils. ... Municipal Councils are re... in excess of 50% of the proceeds of tax... by them. For example in the case... Councils Cuddapah education tax... levied at two percent (while Contribu... respect of education tax is being paid at 1⅓ %,. under the Amendment Act the Contribution will be limited to 50% of the tax proceeds, that is to 1% of property rent... The effect of the amendment will be the Municipal Council will stand to lose a portion of the Contribution which is already receiving. To deviate such losses, Sub-clause (3) of clause 4 was inserted. As the bill is to take effect from the Financial year '50-5... the year 49-50 was mentioned in Sub clause (3). The purport of the amendment Sub-clause will be lost if the amendment proposed is accepted.

The file may be submitted to

H.M.

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Bill passed by both the Assembly and Council

SECRETARY
11 OCT 1950
EDUCATION DEPARTMENT

7/10