

# Tamil Nadu Elementary Education Act, 1920

TAMILNADU

India

## Tamil Nadu Elementary Education Act, 1920

### Act 8 of 1920

- Published on 12 October 1920
- Commenced on 12 October 1920
- [This is the version of this document from 12 October 1920.]
- [Note: The original publication document is not available and this content could not be verified.]

Tamil Nadu Elementary Education Act, 1920(Tamil Nadu Act 8 of 1920)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, dated the 7th December 1920Preamble. - Whereas it is expedient to make better provision for elementary education in the State of Tamil Nadu, it is hereby enacted as follows:-

## Chapter I Preliminary

### 1. Title.

- This Act may be called the Tamil Nadu Elementary Education Act, 1920.

### 2. Extent and commencement.

- It shall come into force in such areas and on such dates as the State Government may, by notification, direct.

### 3. Definitions.

- In this Act, unless there is something repugnant in the subject or context,-(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 each day of attendance as may be prescribed.(ii)Director of Public Instructions and District Educational Officer. - "Director of Public Instruction", and "District Educational Officer" means such Officer or Officers as may be appointed by the State Government to perform the duties of Director of Public Instruction or District Educational Officer as the case may be;(iii)Elementary Education. - "elementary education" means education in such subjects and up to

such standards as may be prescribed;(iv)Elementary School. - "elementary school" means a school or department of a school recognized as an elementary school by the Director of Public Instruction or by such authority as may be empowered by him in this behalf;(v)Elementary School Place.- "elementary school-place" means such accommodation and equipment as may be prescribed as necessary for a child of school-age;(vi)Guardian.- "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;(vii)Local Authority-"local authority" means a municipal council or a panchayat union council;(viii)Municipal Council and Municipality Tamil Nadu Act IV, 1919. - "municipal council" and "municipality" . mean respectively, a municipal council and a municipality governed by the Tamil Nadu District Municipalities Act, 1920, or Madras City Municipal Corporation Act, 1919;(viii-a) Notification.-"notification" means notification in the Official Gazette;(viii-b) Panchayat Union Council. - "panchayat union council" means a panchayat union council constituted under the Tamil Nadu Panchayats Act, 1958;(ix)Prescribed. - "prescribed" means prescribed by this Act or by rules made by the State Government under this Act;(x)Public Management, Private Management. - "public management" means, management by the State Government or by a local authority; all other management shall be deemed to be "private management";(xi)School age. - "school-age" means such age as the State Government may prescribe in respect of children of either sex in. any local area or of any particular community.

## **Chapter II**

### **[(Omitted By Amendment Act II Of 1939)]**

## **Chapter III**

### **Elementary Education Funds Their Constitutions And Control**

#### **32. Elementary Education Fund.**

- There shall be constituted for each municipal council 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 municipal council under the provisions of this Act;(i-a) an annual contribution from the general funds of such municipal council not being less than a minimum fixed by the State Government in that behalf;(i-b) such additional contribution from the general funds of such municipal council as the State Government may decide to be necessary in any year in order to balance the budget of the fund for such year;(ii)all sums granted to such municipal council by State Government for the benefit of elementary education;(iii)all fines and penalties levied within the jurisdiction of such municipal council under the provisions of this Act;(iv)all income derived from any endowments or other property owned or managed by such municipal council for the benefit of elementary education;(v)all school fees, if any, collected in elementary schools managed by such municipal council; and(vi)all other sums of money which may be contributed or received by such municipal council for the purposes of this Act.

### **33. Educational fund where to be lodged and how to be drawn upon.**

(1)The education fund constituted under section 32 shall be lodged in such bank or Government treasury as the State Government may direct.(2)All expenses incurred on elementary education by the municipal council 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 municipal council or by such person as he may authorise 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 State Government on behalf of the municipal council provided that municipal council 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.The Education Tax and Government Contribution

### **34. Education Taxes.**

- Any municipal council may, with the previous sanction of the State Government and shall, if so directed by them, levy within its area taxes at such rates as may be considered suitable, as an addition to 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.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 Corporation Act, 1919, or under sub-sections (2), (3) or (4) of section 83 of the Tamil Nadu District Municipalities Act, 1920, as the case may be, shall not be taken into account.

### **35. Rates of levy of taxes under section 34.**

- The rates of levy of any tax-under section 34 shall be determined -(a)by the municipal council with the previous sanction of the State Government, in case the tax is levied by the Municipal Council 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 municipal council 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.(2)Subject to the provisions aforesaid, the municipal council 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.

### **36. Assessment and realization of taxes.**

- 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 and all the provisions of such law relating to the incidence, assessment or realisation of any such tax or in any manner connected therewith shall be applicable accordingly: Provided that the State Government may direct that the said provisions shall apply subject to such modifications and restrictions as may be prescribed.

### **37. Government contribution to elementary education fund.**

- 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, under the head of the 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, 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 and under the Madras City Municipal Corporation Act, 1919, or the Tamil Nadu District Municipalities Act, 1920, whichever sum is less. (2) If, in any year, the contribution made to an elementary education fund by the State Government under sub-section (1) 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. (3) The contribution payable to an elementary education fund under sub-sections (1) and (2) 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. Budget and Audit

### **38. Budget of elementary education fund.**

(1) On or before the 30th November in each year every municipal council for which an elementary education fund has been constituted under section 32 shall submit to the State Government through 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 State Government may pass such orders as they think fit in respect of the budget and the Municipal Council concerned shall be bound to carry out all such orders.

### **39. Audit of Accounts of elementary education fund.**

- The accounts of each education fund shall be examined and audited by an officer appointed by the State Government in this behalf, and the municipal council concerned shall carry out any instructions which the State Government may issue on the audit report.

### **40. Saving Clause.**

- Save as otherwise expressly provided by this Act nothing in the Tamil Nadu District Municipalities Act, 1920, or in Tamil Nadu Panchayats Act, 1958 or in the Madras City Municipal Corporation Act, 1919, shall effect any of the provisions of this Act.