VILLAGE ACCOUNTS IN ANDHRA PRADESH

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BACKGROUND:

Village Accounts played a vital role in collection of Land Revenue which is a prime source of income of Government and Revenue Administration right from the time of Sher Shah Sur (1540-45), Todar Mal greatest revenue expert under the reign of Moghal Emperor Akbar (1556-1605) to British rule by introducing “permanent settlement” (by Corn Wallis -1793) and Ryotwari system (by Lord William Bentinck – 1862).
PRIOR TO INDEPENDENCE

- The land was assessed and classified and the value of the produce was taken as the average of the prices of the preceding 19 years. The Government share was taken as 1/3rd of the gross produce. The settlement was at first every year but later on once in ten years.

- Several systems of settlement were tried in different Regions in India till 1817. The one common feature about all these systems is that they regarded the village as the Unit.
PRIOR TO FORMATION OF ANDHRA PRADESH STATE (1956)

- There were 38 Village Accounts in Andhra Area and 39 Village Accounts in Telangana Area.

- The purpose of maintenance of all these Village Accounts was mainly fixation of assessment and watching revenue collections.
AFTER FORMATION OF ANDHRA PRADESH STATE (1956)

The Government have reduced Village Accounts from 38 to 23 in Andhra Area vide G.O.Ms.No. 1474, Revenue (N) Department dt.15-12-1979

and reduced from 39 to 22 in Telangana Area vide G.O.Ms.No. 599, Revenue (N) Department dt.1-7-1976.
The Account No.2 (Adangal) in Andhra Area and Account No.3 (Pahani) in Telangana Area have been integrated vide G.O.Ms.No. 734 Revenue (N) Department dt.27-4-1983 and G.O.Ms.no. 1070 Revenue (N) Department dt.6-8-1983.
The Estimates Committee of 1985-86 has recommended in its Third Report, the appointment of Specialists Committee for introduction of Common Village Accounts for both the Regions in view of the abolition of Institution of Village Officers.

The Specialists Committee was appointed by the Government under the Chairmanship of the Commissioner of Land Revenue vide G.O.Ms.No.115 Revenue (N) Department dt.8-2-1989.
Based on the recommendations of the Specialists Committee, common 11 Village Accounts introduced for both the regions of Andhra and Telangana vide G.O.Ms.No. 265 Revenue (LR.II) Department, dt.10-3-1992.

The new integrated Village Accounts have been adopted from 1-7-1992 i.e., 1402 Fasli.
The effective implementation of Land Reforms and other Land Administration Laws is based on up-to-date Village Accounts.

The maintenance of updated records not only gives a sense of security to the landowners and for promoting investment for higher land productivity.

Correct records enable them to obtain credit more easily.
INTEGRATED VILLAGE ACCOUNTS
1) Village Account No-1:

- This register showing Government Lands, Land on lease, Assignments, encroachments, Alienations and Area Available for Assignment (Permanent Register).

- It contains 20 columns.

- It has to be prepared basing on R.S.R or Permanent A-Register/Sethwar.
2) Village Account No-2:

- Register of changes in the Village (Annual Register)/Mutation Register. The changes in the land caused due to the assignment of Government lands, sales, succession and partition have to be recorded in this Account.

- It contains 12 columns.
3) Village Account No-3:

- This register is called “ADANGAL”.

- This register represents the details of Pattadars/Occupiers of land in particular Sy.No. with extent and cultivation on the lands in village.

- It is a very important account.

- It contains 31 Columns.
3) Village Account No-3 (-Cond.,)

- The Columns in Account No.-3 area divided into Four parts:
  - Part-II: Cols.11 to 15 - meant for recording of ROR.
  - Part-III: Cols.16 to 18 - meant for recording utilisation of land for cultivation.
  - Part-IV: Cols.19 to 31 - meant for recording seasonal cultivation, area for mixed crops, area utilised with water for irrigation and estimated yeild of crop in Kgs, and inspection reports of VRO/MRI/Tahsildar, Other officers and remarks respectively.
4) Village Account No-3(a):

- Monthly cultivation account and estimated out turn – meant for recording details of crops raised with extents, extents irrigated and estimated yield of each variety of crops. This return is to be prepared and submitted to the Tahsildar before 3rd of every succeeding month.

- It contains 14 columns.
5) Village Account No - 4:

- This register consists of list of land holdings and Land Revenue Demand (Asamiwari) (Annual Register).

- It contains 32 columns.

- Land Revenue and all kinds of cesses and drainage cess are abolished. Hence Column Nos. 8, 16 to 19, 24 to 28, 30 to 33 are not applicable presently.
6) Village Account No- 4(a):

- This register denotes water charges levied on the lands being irrigated by the irrigation sources. (Annual Register).

- As per Act No.11/88 the irrigation sources have been categorised into Category-I and Category-II, on the basis of the capacity of irrigation source and on the basis of the rates fixed by the Govt. category wise.

- It contains 17 Columns.
7) Village Account No- 4(b):

- Statement of Remissions (Annual Register).
- In case of crop diseases, natural calamities etc., occurred in the village and crops are effected partly or fully and when concerned ryots have submitted applications, the lands need to be inspected and the LR/water Tax to be considered under for write off.
- The Govt. Competent to write of the LR/Water Tax in case of large scale of crop damages occurred.
- It contains 13 columns.
8) Village Account No- 4(c):

- Government Lands Encroachment Register (Annual Register).
- Whether objectionable/ un objectionable encroachment.
- If objectionable, steps to be taken for eviction.
- LR, Water tax and penalty levied are to be recorded, if unobjectionable encroachment.
- It contains 22 columns.
9) Village Account No - 5:

- Demand, Collection and Balance Register (Assamimwari).

- It is an Annual Register.

- This register consists of 25 Columns.

- The arrears on Dry lands was waived off as per G.O. M.S. No.33, dated. 10-01-1984.
10) Village Account No- 6:

- This register is called daily collection register “chitta”.

- The VROs have to enter the daily collections paid by the ryots towards LR/Water Tax etc., and they have to maintain in duplicate.

- The duplicate copy of this register is to be enclosed to the Erasalananama (Account No.7)

- The original copy will remain with VROs which will have to be handed over after annual JAMAVANDI is over in the Tahsildar’s office duly obtaining acknowledgment.
10) Village Account No- 6 (Contd.,)

- The printed booklets used to be supplied to the VROs.

- This register need to be maintained Fasli year wise i.e, from 1st July to next year 30 of June.

- There is every need for giving page numbering on the top right corner of each page along with round seal of the Tahsildar’s Office.

- This register consists of 11Columns.
11) Village Account No - 7:

- This register is called IRSALANAMA (Details of amount collected and remitted in the Treasury).

- It has to be prepared in triplicate.

- It contains 6 columns.
12) Village Account No - 8:

- This register is called irrigation source register.

- This has to be maintained for every village as per permanent – A register details of irrigation sources with capacities.

- It records the stabilised ayacut under Major, Medium and Minor Irrigation Projects.

- It contains 25 Columns.
13) Village Account No - 8(a):

- Abstract of Irrigation Sources Register (Annual Register).

- This register shall indicate the extent, irrigated source wise, during every Fasili Year.

- It contains 5 Columns.
14) Village Account No - 9:

- Receipt for Land Revenue.
- The VRO will be supplied with books of blank forms of these receipts and sealed by the Tahsildar for issue to the ryots from time to time.
- The receipt should be prepared in duplicate and one should be delivered to the ryot paying LR/Water Tax etc.,
- It contains 7 columns.
15) Village Account No - 10:

- Register of Births during the year.
- Maintained for a Calendar Year.
- The register contains 19 columns.
16) Village Account No - 11:

- Register of Deaths during the year.
- Maintained for a Calendar Year.
- The register contains 20 columns.
OTHER IMPORTANT RECORDS TO BE MAINTAINED AT VILLAGE LEVEL
Village Map

- It is a key to the field Atlas.
- It is intended mainly to act as an index to the Field Measurement Book so as to enable an inspecting officer to identify any field independently and to make sure that the correct field has been pointed out to him.
- It gives an idea of the relative position of survey fields.
- With the help of the village map, one can able to find out where a particular field is and to get to it.
Field Measurement Book (FMB)

- It contains pictorial representation of the survey fields and sub-divisions recorded in the “A” Register.

- A record of measurements of individual fields and sub-divisions is thus provided which will enable any inspecting officer to identify the boundaries whenever it is required for the investigation of disputed boundaries, for the detection of encroachments; for the measurement of further sub-divisions etc.,
Field Measurement Book (FMB) - Contd.,

- It also enables the Revenue Officers to check the cultivation of each holding during azmoish and find out at a glance whether there is a palpable encroachment or not in any poramboke field.

- 3 copies are prepared by the Survey department.

- Original copy is preserved in State Archives, duplicate copy is supplied to Tahsildar office and triplicate copy is supplied to the Village Revenue Officer.
Printed Diglott or “A” Register or Resettlement Register

- It is the authoritative record for the settlement and revenue particulars of every survey field and subdivision in the village.
- It forms the whole basis of the Revenue Administration.
- It gives the specification, tenure Government or Inam, Dry, Wet, Unassessed or Poramboke, source of irrigation, class and sort of soil, taram, rate per acre, extent and assessment of each field and sub-division and lastly the name of the pattadar or registered holder.
Reference to this record is necessary to ascertain the assessments on individual holdings and to dispose of cases of transfers of land from one head to another.

FLR, SFA have to be maintained for Estate and Inam villages instead of RSR.
IB- Register (R.O.R)

- This register is maintained in Mandal Revenue Office for every village separately.

- This contains 14 columns.

- It includes Name of the khatadar /father name of the khatadar, khata number, survey number, classification of land, extent held by khatadar Land Revenue.
IB- Register (R.O.R) - Contd.,

- The records are arranged on the alphabetical order of khata number under which survey number wise details are indicated.

- Mutation order details are recorded in 10, 11, 12 columns.

- Registered and un-registered encumbrances regarding lessee, tenant, loans given by various agencies are also recorded in remarks columns.
Thank You