

VILLAGE ACCOUNTS

**LAND CELL
AMR-APARD,**

ROLE OF VILLAGE ACCOUNTS IN THE LAND ADMINISTRATION

❖ BACK GROUND – SURVEY, SETTLEMENTS & LAND RECORDS :

- Cadastral Survey – The main purpose is to prepare accurate record of all holdings in a village.
- Survey Department prepares Village Maps and Field Measurement Books.
- The procedure by which the assessment is determined is styled as “Settlement of Land Revenue”.

• Settlement in Andhra Area :-

The first beginnings of a regularly assessed Land Revenue may be traced to Akbar 1571 A.D. 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. Akbar’s successors, however, were not scrupulous about this levy, so much so that in the later days before the British assumed sovereignty, the imposition of the revenue was arbitrary and the collection most iniquitous.

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. Finally in 1817, the Court of Directors issued instructions for the introduction of the Ryotwari system of settlement. “Under the ryotwari system, every registered holder of land is recognized as its proprietor and pays land revenue direct to Government. He is at liberty to sublet his property or to transfer it by gift, sale or mortgage. He cannot be ejected by Government so long as he pays the fixed assessment and has the option of annually increasing or diminishing his holding or of entirely abandoning it.

- **Essential Principles of Settlement** :- The soil is divided into certain main classes according to their mechanical composition. There were 14 classes. Each class is divided into sorts with reference to its chemical composition.

In the case of irrigated lands, the sorts are adjusted with reference to their facilities for irrigation owing to their proximity or otherwise to the irrigation source.

Soils which have been to yield alike or very nearly so, are arranged in groups which are called 'Tarams'. As soils possess different productive powers when irrigated and dry, two scales of tarams, one for wet and another for dry, are adopted.

- **System of Survey** :- In Andhra Region, during the first survey, different systems (7) were adopted. The Diagonal and Offset method is the latest one. The survey operations are being conducted as per the provisions of A.P. Survey and Boundaries Act, 1923.
- **Settlement in Telangana Area** :- It is divided into following three stages –
 1. Soil Classification.
 2. Classer Akar, (Office Processes of Work).
 3. Jamabandi work.

Messers. Gold Smith and Wingate were the two Officers who were connected with the Bombay system of survey and settlement. The principles followed for classification of soils were based on the following objectives :

- The object sought to be achieved is the determination of the relative values of the fields into which the land is divided during the process of measurement.
- The circumstances that affect the values of fields in a village, where the climate is uniform, or their natural production capabilities, their situation with reference to the village site and source of irrigation such as tanks or

canals etc., supply of water for irrigation and other facilities for agricultural operations.

- There are seven classes in the soil. The relative values of these classes are expressed in terms of annas such as 16, 15, 14, 11, 8, 5 and 3 annas.
- The dry lands are divided into two categories (i) Black cotton soil (Regad) and (ii) Chalka (Red).

- **Survey System** :-

In Telangana area also survey and settlements dates back to the hoary past when Akbar ruled the Country in 16th Centaury.

- The Bombay Survey System was adopted in Telangana Region prior to extension of A.P. Survey & Boundaries Act, 1923. The method adopted under this system is known as the chain and cross staff method.
- The Hyderabad Land Revenue Act, 1317 F (Act VIII of 1317 F) contains the provisions which constitute the legal basis of the Survey and Settlement of Villages.
- After re-organisation of States, Survey and Boundaries Act, 1923 in force in Andhra Region was extended to Telangana Region with effect from 1-8-1959 by the A.P. Survey and Boundaries (Extension & Amendment) Act, 1958.
- The survey operations in this region are now being conducted under the provisions of Andhra Pradesh Survey and Boundaries Act, 1923.

❖ **ROLE OF VILLAGE ACCOUNTS PRIOR TO INDEPENDENCE :**

- The Land Revenue was the main source of income to the Government in both the Regions.
- The main function of the Revenue Administration was the fixation of revenue demand and collection of Land Revenue.
- 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

❖ **ROLE OF VILLAGE ACCOUNTS AFTER INDEPENDENCE :**

- The Land Revenue is no longer the source of revenue to the Government, it used to be.
- Maintenance of Land Records too lost its significance.
- The Government have reduced Village Accounts from 39 to 22 and from 38 to 23 in Telangana Area and Andhra Area vide G.O.Ms.No. 599 Revenue (N) Department dt.1-7-1976 and G.O.Ms.No. 1474 Revenue (N) Department dt.15-12-1979 respectively.
- 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 upto 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. All this would require their rights to be recorded, firm in law, and free from doubt. Chaos in land data management leads to litigation, numerous disputes, encroachments, and ultimately to the emergence of land mafia, especially in urban areas.

❖ **ANALYSIS OF VILLAGE RECORDS & ACCOUNTS :**

- **Village Map** :- It is a key to the field Atlas (F.M.B). 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, in otherwards the 'lie' of the survey fields. With the help of the village map, you are able to find out where a particular field is and to get to it. Having got to it, if you require the other particulars regarding the field such as the measurements of its boundaries or the number of sub-divisions in it, you have to refer to F.M.B. Village Maps are printed at the Central Survey Office, Hyderabad and supplied to the Collector, R.D.O; Tahsildar Office, Village functionary and other Departments as per the scale of distribution approved by Government.
- **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., 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 functionary.

- **Printed Diglott or “A” Register/Sethwar Register**:- It is the authoritative record for the settlement and revenue particulars of every survey field and sub-division 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.
- **Supply of extracts from the Published Survey and Settlement Records** :-
Published Survey and Settlement Records are –
 1. Village Map
 2. F.M.B
 3. Diglott (A) Register

Extracts from the F.M.B. and Settlement Register (i.e) Diglott Register for the required S.Nos. and sub-divisions can be obtained by the pattadars or the persons who are in possession of the lands from the Tahsildar office by submitting an application to the Tahsildar enclosing the challan of payment of the prescribed fee in the Treasury. A copy of the village map can be obtained from the Central Survey Office at Hyderabad by paying the cost of the map through a challan.

❖ **INTEGRATED VILLAGE ACCOUNTS :**

Village Account No.1: Register showing Government Lands and Land on lease, Assignments, Alienations and Area Available for Assignment (Permanent Register). It contains 20 columns – Form appended.

Village Account No.2: Register of changes in the Village (Annual 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 – Form appended.

- **Changes in Ownership** :- The changes that arise in respect of ownership of holdings can be broadly categorized into four main divisions.
 - a) Assignment of Government waste or poramboke lands to weaker sections of the society or alienation of Government waste or poramboke lands to Institutions etc.,
 - b) Relinquishments of patta lands by the land holders due to several reasons such as erosions on the sides of river beds, land becoming unfit for cultivation or any other useful purpose etc.,
 - c) Transfer of patta lands from one registered holder to another due to sales, partition of joint holdings, succession of title, gifts etc., more than 80% of the changes relate to this item.
 - d) All changes relating to change of classification of land (i.e) from wet to dry or *vice-versa*, waste to poramboke or *vice-versa*, patta to poramboke or *vice-versa*. All cases relating to Land Acquisition are dealt with under this item.

In order to closely watch the progress of work till these changes are finally incorporated in the Basic Land Records (i.e) Village F.M.B. (Record of Measurement) and 'A' Register or Diglott, a special register is maintained in the Mandal office for each type of these changes since different procedure is to be adopted in giving effect to these four categories of changes. These Mandal registers are called –

1. No.4 Register or the Register of Darkhasts;
2. No.5 Register or Register of relinquishments
3. No.6 Register or the Register relating to the transfer of Registry; and

4. No.7 Register or Register of changes of classification.

- **Register No.4**:- All applications for assignment of Government waste lands or poramboke lands are entered in this Register.
- **Register No.5**:-All applications for relinquishment of patta lands will be registered. All such lands will be registered as assessed waste.
- **Register No.6**:- Many changes occur frequently due to the transfer of holdings or portions of holdings on account of sale, gift, partition, succession etc. All these cases are entered in this Register which is called Register of Transfer of Registry or patta transfers under two sections – Section-I relates to cases forwarded by the Registration Department and Section-II includes all other cases detected either by the village functionary or Revenue Inspectors or reported to the Tahsildar by the parties themselves.
- **Register No.7**:- Lands are often transferred from one head of classification to another from 'Dry' to 'Wet' or *vice-versa*; Waste to poramboke or *vice-versa*. Action in such cases is taken in this Register called Register of classification changes.
- **Register No.8-A**:- This special register is intended to watch the progress of work relating to measurement of new survey numbers or sub-divisions, observance of legal formalities under the Survey & Boundaries Act in cases where it is necessary and incorporation of changes in the village and taluk accounts in respect of all cases entered in Register Nos. 4, 5, 6 and 7 and subsequently brought to this register.

Village Account No.3: Statement of Occupation and Cultivation field by field. It is a very important account. It contains 31 columns. (Form appended)

The Columns in Account No.3 are divided into four parts as follows:

- Part-I Cols. 1 to 10 : are meant for recording Suvery No./Settlement Bandoubust/Survey Nos. Sub-Division Nos.
- Part-II Cols. 11 to 15 : are meant for recording ROR.
- Part-III Cols. 16 to 18 : are meant for recording utilization of land for cultivation.
- Part-IV Cols. 19 to 31 : are meant for recording seasonal cultivation, area under mixed crops, area utilized with water for irrigation and estimated yield of crop in Kgs. And inspection reports of VROs/MRI/Tahsildar and other Officers and remarks respectively.

Effective implementation of Land Administration Laws depends on the entries recorded in this Register.

Village Account No.3-A: It contains 14 columns. 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.

Village Account No.4: Register of holding and Land Revenue Demand (Asamiwari) (Annual Register). It contains 33 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. (Form appended)

Village Account No.4-A: Statement showing water charges levied (Annual Register). Meant for levy of Water Tax as per Water Tax Act, 1988 and penalties. (Form appended)

Village Account No.4-B: Statement of Remissions (Annual Register). (Form appended). It contains 13 columns.

Paddy – upto 400 kgs	-- Full
400 to 600 kgs	-- Half
Above 600 kgs	-- No remission
Other crops – Below 1/3 rd	-- Full
1/3 rd to 2/3 rd	-- Half
Above 2/3 rd	-- No remission

Village Account No.4-C: Government Lands Encroachment Register (Annual Register). (Form appended). It contains 22 columns TA or ADR to be charged in un-objectionable cases. TA or HDR with penalty not exceeding 20 times TA or Rs. 10/- to be charged in objectionable cases.

Village Account No.5: Demand, Collection and Balance Register (Assamiwari) (Annual Register). (Form appended)

Village Account No.6: Register of Daily Collections (Chitta) (Annual Register). (Form appended)

Village Account No.7: IRSALANAMA (Details of amount collected and remitted in the Treasury). (Form appended)

Village Account No.8: Register of Irrigation Sources. (Form appended)

Village Account No.8-A: Abstract of Irrigation Sources Register (Annual Register). (Form appended)

Village Account No.9: Receipt for Land Revenue. (Form appended). It contains 7 columns. The receipt should be prepared in duplicate and one should be delivered to the ryot paying L.R etc.,

Village Account No.10: Register of Births during the year. The Format which is revised as per the A.P. Registration of Births and Deaths rules, 1999 is appended – Maintained for Calendar Year.

Village Account No.11: Register of Deaths during the year. The Format which is revised as per the A.P. Registration of Births and Deaths rules, 1999 is appended – Maintained for Calendar Year.

- The Village Revenue Officers to register births or deaths within 21 days at free of cost and within one month (beyond 21 days) after collecting late fee of Rs.2/-.
- Tahsildar to order registration of cases beyond one month and within one year after collecting penalty of Rs.5/-.
- RDO to order registration of cases beyond one year after collecting Rs.10/- as penalty.

❖ **IMPORTANT MANDAL ACCOUNTS :**

- **Permanent Register – A :** It shows the number, name and description of the villages and hamlets in the Taluk. It is written in 3 Sections : (i) Ryotwari Villages ; (ii) Inam Villages ; and (iii) Zamindari Villages.

The villages in each section should be arranged in the order of their survey map numbers. The number of the village in column 1 shall represent the survey map number of the village but not serial number for each section. It denotes village number.

- **Permanent Register – B :** It shows the area and revenue of permanently settled estates, whole inam villages, “Lands which have been granted, or lands the emoluments from which have been granted, by the proprietors subsequent to the permanent settlement” (when separately registered) and the minor imams therein which have been granted or continued by the British Government. The application of this register is where the estates or whole inam villages are not yet taken over.
- **Permanent Register – C :** Lands held on leases.
- **Permanent Register – D :** Lands held on long term leases and of lands assigned under special conditions.
- **Permanent Register – E :** House sites acquired and assigned to the depressed classes.
- **Permanent Register – G :** Lands Escheated to Government.
- **Register No. 1 :** Register of Monthly Cultivation for each Firka.
- **Register No. 2 :** Register showing the area cultivated and irrigated under different crops.
- **Register No. 4 :** Current Register of Darkhasts.
- **Register No. 5 :** Current Register of Relinquishments.
- **Register No. 6 :** Current Register of Transfer of Registry.
- **Register No. 7 :** Current Register showing changes in classification.

- **Register No. 8-A** : Current Register of all changes involving new fields and sub-divisions.
- **Register No. 11** : Register showing particulars of Miscellaneous.
- **Register No. 12** : Register showing the settlement of each Ryotwari Village
- **Register No. 14-B** : Statement showing the village-wise particulars of irrecoverable arrears of Revenue written off in Ryotwari Villages.

❖ **JAMABANDI** :

The objective of the Jamabandi as outlined in B.S.O. 12 is for a detailed scrutiny of Village and Mandal Accounts with an objective of ascertaining whether all items of Land Revenue including the demand for permanently settled Estates, Inam Villages and Minor Inams have been properly determined and brought to accounts. Secondly, it is to check up whether the statistical data prescribed for economic and administrative purposes have been correctly gathered and complied. It also provides an opportunity for the higher officials of Revenue Department to see that all Mandal Authorities from Tahsildar and downwards have, during the fasli, been doing all that is expected of them, particularly, in respect of the following subjects viz., careful inspection of cultivation and porambokes, the prompt and proper disposal of encroachments, and of darkhasts and relinquishments, and transfers of land, the examination of cash accounts, claims to remission, the collection of Kist, as they fall due and adjustment of overpayments. The rotation prescribed for conduct of Jamabandi by the Collectors/Joint Collectors/D.R.Os and by the Divisional Officers provides an opportunity to the district level officers to know the problems of that particular Mandal in a more intimate way.

It gives an opportunity to the ayacutdars to bring their grievances to the notice of Revenue Officials with regard to inadequate supply of water from the Government sources of Irrigation or about the need of repairs to any of the field channels of other Irrigation sources or about the loss of crop due to pests etc.,

Though there is every opportunity for the public to approach any officer at any time throughout the year to get their grievances redressed, still there would be certain grievances which can be redressed only at the time of Jamabandi (i.e.,) before finalization of the demand.

- **Officers by whom Jamabandi to be conducted on rotation system :**

Collector : Conduct of Jamabandi each Mandal at least once in 5 years.

Joint Collector, DRO: Conduct Jamabandi of Mandals as per orders of the Collector.

RDO : Each Divisional Officer would conduct Jamabandi of not more than two Mandals.

SDC : Collector may depute these Officers to conduct Jamabandi of a Mandal.

Jamabandi should ordinarily be conducted at the Mandal Head Quarters. The Jamabandi of each Mandal must be completed before the close of the Fasli and demand statement must be closed within 15 days after its expiry.

- ❖ **AZMOISH OF GOVERNMENT AND PRIVATE LANDS :**

OBJECT : Azmoish is intended for periodical inspection of Govt. lands and private lands to record upto date information regarding land use, crop condition, irrigation sources, drainage channels, survey stones and field boundaries etc., in connected Village Accounts. The periodical Azmoish shall be done every month between 20th and 25th dates (6 days). 100% Azmoish to be done by Village Revenue Officer, Mandal Revenue Inspector to azmoish 100% of irrigated crops and 75% of dry lands. Tahsildar to azmoish 30% of irrigated lands and 30% of fruit bearing trees standing on the Government poramboke.

- **Important items to be looked into during Azmoish :**

1. Whether survey fields, boundaries, survey stones are intact.
2. Whether the particulars of pattadars and enjoyers tally with that of Village Account No.3 (columns 11 to 15).

3. What are the crops raised, when raised, and what is the estimated yield of crop ready for harvest.
4. Which lands are irrigated and with what source of irrigation? Whether any irregular irrigation is done by tampering the source ?
5. If crops are damaged fully or partly, reasons for such damage, and yield thereof?
6. Whether Government land has been encroached, if so by whom, when, how and whether it is objectionable or un-objectionable, whether the encroacher is an eligible or ineligible person?
7. What is the condition of irrigation channels and field bodies.
8. What are the trees existing in porambokes, numbers, age of trees, yielding or non-yielding, whether the usufruct is being sold in public auction? Who is enjoying the usufruct of trees, how and why?
9. Whether the assignees are enjoying the assigned lands or not? Is there any violation of conditions of grant ?
10. (i) Whether tree-pattadars, if any, have violated the conditions of tree patta?
(ii) Whether leaseholder has violated the conditions of lease of cultivation rights in Government lands.
11. Whether the local body or institution violated the conditions of alienation of Government lands, if any, granted?
12. Whether the lands entered in POB are being safeguarded?
13. What are the sources available to put fishing rights in auction?

The above are the important points to be verified on ground and the facts recorded in the Village Accounts concerned i.e., Village Account Nos. 1 and 3 compulsorily.

❖ COMPUTERIZATION OF VILLAGE ACCOUNTS :

The Government of Andhra Pradesh has computerized the Pahanis / Adangals of 2003 and these are put on the web. As these records are dynamic in nature, one-time computerization will be of little help. The computerization would fulfill its purpose only when the land records are updated which has to be done manually like the correction of records due to sale or inheritance after making field enquiries.

The ultimate purpose of this computerization is to make the land records available to the public, complete transparency by putting the records on the web, giving a copy to each land owner every year and giving them opportunity to get the record corrected, by simplifying the procedure of corrections, and by involving civil society and panchayats.

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❖ **ROLE OF VILLAGE REVENUE OFFICERS :**

The Panchayat Secretaries, who are working as Village Level Functionaries have to discharge multifarious duties like regulatory, welfare and developmental activities at village level as indicated below :

- Maintenance of Eleven (11) integrated Village Accounts.
- 100% Azamosh of crops and inspection of field survey stones.
- Collection of all kinds of Revenues of Government and Panchayat.
- Safeguard the properties of Government and Panchayat.
- Reporting of encroachments in Government lands and illegal occupation of Government buildings.
- Maintenance of Panchayat Registers.
- Certify the Caste, Income and Residential Certificates, which are issued by MROs.
- Assist the officials for taking advance action in the case of Natural Calamities and Relief Operations.
- Maintenance of Birth & Death Registers.
- Service of Notices.
- Election Duties.
- Reporting to the Police about suicides, unnatural deaths, murders, law & order problems.
- Reporting to the Police about the suspicious persons moving in the Village.
- Welfare measures like assisting the authorities in the distribution of old age pensions, widow pensions etc.,
- Reporting of any communicable diseases spreading in the Village to the concerned authorities.
- Assisting the concerned officials in implementation of housing programmes.
- Assisting the concerned authorities in implementing other developmental activities.
- Convening of Panchayat meetings and implementation of the Resolutions of the Panchayat.
-