

VILLAGE ACCOUNTS PRIOR TO 1992
&
INTEGRATED VILLAGE ACCOUNTS

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VILLAGE ACCOUNTS IN AP BEFORE 1992

- **The village Accounts –**
 - **Prepared by the Village level Functionaries and intended for**
 - ❖ **Recording of land owners, Enjoyers- crops grown**
 - ❖ ***Raising demand – L R , Cesses, water rate etc.***
 - ❖ **Fixation of Assessment and watching Collection .**
 - ❖ **Protection of Government Lands**

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VILLAGE ACCOUNTS IN AP BEFORE 1992

- **Different Accounts in Andhra and Telangana Areas**
- **39 Accounts in Telangana Area - reduced to 22 –G O Ms No 599 Revenue (N) Dept, dated 01.07.1976**
- **38 Accounts in Andhra Area- reduced to 22 -- G O Ms No 1474 Revenue (N) Dept, dated 15-12-1979**

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VILLAGE ACCOUNTS IN AP BEFORE 1992- contd

Particulars	Account No in Andhra Area	Account No in Telangana Area
Permanent Register showing land details	Register "A"/ Re-settlement Register/ Diglot/ Fair Adangal	Sethwar
category wise areaa etc	Attached to "A" Register	
Assignment ,Alienations and Transfers	Assignment ,Alienations and Transfers register	NO 2
Month wise cultivation particulars	No 1	No 18
Crop -wise Area - Expected yield	No 1 A	
Abstract of crops	No 1 B	
Survey number wise land and cultivation particulars	No 2 -Adangal	NO 3
Government Topes and other topes	No 2C	

VILLAGE ACCOUNTS IN AP BEFORE 1992- contd

Particulars	Account No in Andhra Area	Account No in Telangana Area
Cultivation under Irrigation source wise	No 2D	NO 8
Mutations	No 3	No 1
Remission due to natural calamities	No 5	
Water charges not covered by land revenue as per taram	No 6	
Cultivation under irrigation sources	No 8	
Farmer wise land particulars	No 10(1)	No .4 Chowfasla
Demand of the village	No 10(2)	No 6- village Goshwara, No 10- Demand register
Day wise collection of L R	No 13	

VILLAGE ACCOUNTS IN AP BEFORE 1992- contd

Particulars	Account No in Andhra Area	Account No in Telangana Area
Khata		No 14
IN and Out Register		No 15
Attendance Register for village Servants		No 16
Rainfall Register		No 17
Missing boundary stones		No 19
Tappal Register		No -20
Agricultural wells register		No 21 Agricultural wells register

VILLAGE ACCOUNTS IN AP BEFORE 1992--contd

- **Survey Records** were also different in Telangana and Andhra Area -
- still the same are continued
- **Jamabandi Records** were also different
- Reduction and Integration of Accounts was much delayed.
- Specialist Committee under chairmanship of CLR was appointed in
1989
- Integrated and reduced to 11 common Accounts— As per the Report of Experts' Committee **G O M S No.265 Rev(L R II) Department, dated 10.03.1992.**

11 Accounts +Permanent 'A' Register/ Sethwar

INTEGRATED ACCOUNTS IN BRIEF

Sl.No	Account Number	Particulars
1	1	Register of Govt lands
2	2	Mutation Register
3	3	Register showing owners of land, enjoyment and cultivation particulars
4	3A	Monthly cultivation and Yield Register
5	4	Register of Rythwari lands and Demand
6	4A	Register for charging Water Rate
7	4B	Register for recording remission of Water Rate
8	4C	Register for recording Encroachment in Govt. land and Demand there on

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INTEGRETED ACCOUNTS IN BRIEF ----contd

Sl.No	Account Number	Particulars
9	5	Register for Rhythwari Demand , Collection and Balance
10	6	Register for Recording Daily collection
11	7	Register for recording Remittances
12	8	Register of Irrigation Sources
13	8A	Goshwara of Irrigation Sources-Consolidated areas irrigated in the village
14	9	Land Revenue Receipt
15	10	Birth Register
16	11	Deaths Register

VILLAGE ACCOUNT NUMBER- 3 (Adangal / Pahani)

- **Corresponding Account in Andhra Area before 1992 -Adangal/A/C 2**
- **Corresponding Account in Telangana Area before 1992- Pahani/A/C 3**
- **Annual Statement of Occupation and Cultivation**
- **Prepared Survey number wise -extent, nature of land, pattadar, Enjoyer, crop details are shown**
- **Basic record - for ownership ,along with other records , for **Enjoyment** , for Payment of Relief due to damage of Crops, for claiming-Crop-Insurance-etc.**

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INFORMATION SHOWN COLUMN WISE IN VILLAGE ACCOUNT NUMBER 3

1	Serial Number
2	Survey Number –Sub-Division Number
3	Total Extent ---Shown in Acres- Cents in Andhra Area and in Acres-Guntas in Telangana Area
4	Pot-Kharab (extent not covered under assessment – Telangana area)
5	Extent covered under Assessment
6	Nature of land –patta/ Inam/Govt / Assigned
7	Assessment –Land Revenue
8	Particulars of land Dry/ Double crop Wet/ Single crop wet/
9	Nature of source/ own well/ bore
10	Extent irrigated
11	KHATA NUMER - The pattadars are assigned numbers as per ROR 1B

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 3 ---contd**

12	Name of Pattadar - If Government land particulars are shown-
13	Name of Enjoyer - may be more than one enjoyer
14	Extent under enjoyment
15	Nature of Enjoyment
16	Land use- shown as appropriate letters 'A to I' ----- A-forest, C –Non – Agricultural purpose -- -- -- -- -- , I –Cultivated etc
17	Extent not under cultivation-corresponding to 'A to H' in col 16
18	Net area cultivated (17+18 be equal to 14)
19	Season -- Kharif / Rabi --- sown from June of previous Fasli up to September– Kharif: sown from October to March –Rabi, sown in April/ May and harvested by June end –Rabi of same Fasli and if harvested beyond June –Kharif of next Fasli
20	Month in which cultivated
21	Name of crop

Contd..

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 3 ---contd**

22	Extent with single crop
23	Extent with along other crop
24	Total extent
25	Name of source , if irrigated
26	Extent irrigated under first crop
27	Extent irrigated under second /third crop
28	Expected yield per acre in Kgs
29	Date of inspection by VRO and initials , Date of inspection by MRI and initials ,
30	Date of inspection by Tahsildar/ other officer and initials ,
31	Remarks

VILLAGE ACCOUNT NUMBER 4 A

- **Written Khatadar wise**
- **Lands of the Khatadar irrigated from Government source are shown survey number wise**
- **Survey number-subdivision wise extents irrigated**
 - **category of the irrigation source,**
 - Crop grown**
 - Water rate / Teeruva jasti/ Fasli jasti/ penalties imposed are shown**

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4 A**

1	Khata number
2	Name of pattadar/khagtdadar
3	Survey number – sub-division number
4	Total extent
5	Category of Irrigation source -- Category I / Category II
6	Rate per acre
7	Name the crop grown --- first crop/ second crop
8	Cropped Area
9	Water Tax

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**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4 A ---contd**

10	Fasli jasti
11	TEERUVA JASTI
12	Penality for unauthorized irrigation
13	Total (9 to 12)
14	Remarks of V R O
15	Remarks of MRI
16	Orders of Tahsildar
17	Remarks

VILLAGE ACCOUNT NUMBER 4 B

- **Written Khatadar wise**
- **Details of land pertaining to remission on water tax- applied for**
 - date of inspectoion**
 - Remission proposed by inspecting officer**
 - Remission granted by Tahsildar are shown**

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**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4B**

1	Name of pattadar/khadar
2	Date of receipt of application by VRO
3	Survey number – sub-division number
4	Total extent
5	Extent for which remission sought
6	Date of inspection

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4B**

1	Extent for which remission proposed
2	Total water tax charged
3	Date of filing of inspection report by VRO
4	Remarks of M R I
5	Date of orders of Tahsildar
6	Amount for which remission granted
7	REMARKS

VILLAGE ACCOUNT NUMBER 4 C

- **Written Encroacher wise– shown survey number wise**

- **Extent encroached**
 - Whether objectionable/ un objectionable encroachment**

 - , Whether encroacher is eligible/ in-eligible for assignment**

 - Tax , Water tax and penalty levied are shown**

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INFORMATION SHOWN COLUMN WISE IN VILLAGE ACCOUNT NUMBER 4C

1	Serial Number
2	Name of the Encroacher
3	Community of encroacher --- SC/ ST/ BC/ Others
4	Survey number – sub-division number
5	Total extent
6	Extent under encroachment
7	Classification of land
8	Period of encroachment in years
9	Objectionable/ un-objectionable encroachment
10	Whether Encroacher is eligible or In-eligible
11	Tax levied

Contd..

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4C ----contd**

12	Water tax if any
13	Total (11+ 12)
14	Penalty for encroachment
15	Penalty for water used
16	Total penalty
17	CESS –(as on today no cess)
18	Grand total (13+16+17)
19	Remarks of VR O
20	Remarks of M R I
21	Orders of Tahsildar
22	Remarks

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VILLAGE ACCOUNT NUMBER 4

- The Corresponding Account in Andhra Area before 1992---10(1) and 10(2) --- 10(1) was permanent Rewritten once in 5 years or so --- 10(2) was written every year
- The Corresponding Account in Telangana Area before 1992---**CHOUFASLA**
- Written Khatadarwise
- Land held survey number wise
 - Assessment –remission of assessment –demand of water tax-remission on water tax -Tax etc payable for the Govt land under encroachment- various cesses are shown
- The demand as per Account 4A , Remissions as per Village Account 4B and Assessment etc as per Account 4C are covered
- Cesses abolished . **So net demand= 4A+4C-4B**
- The **main record** of Jamabandi

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4**

1	Serial Number
2	Khata Number
3	Name and father's /husband's name of Khatadar
4	Survey number – sub-division number
5	Extent
6	Particulars of land Dry/ Double crop Wet/ Single crop wet/
7	Irrigation Source
8	Assessment
9	Water Tax
10	Fasilijasti -Teeruvajasti
11	Penalty on water used un-authorizedly

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4 ---contd**

12	Total (8-11)
13	Survey number –subdivision number where in Khatadar encroached Govt land
14	Extent encroached
15	Assessment along with penalty imposed
16	Remission of Assessment –land used for non-agricultural purpose
17	Remission of assessment on Dry land as per Sec 6(1) of L R Act 1967
18	Remission of assessment of assessment on Dry land as per G O 33 Dt 10-1-1984 ----20%
19	Remission of assessment of land assessment component of Wet land as per G O 33 Dt 10-1-1984 ----20%
20	Remission on Water Tax due to floods
21	Remission on Water Tax due to seasonal conditions

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**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 4 ---contd**

22	Total Remission (16-21)
23	Net Demand (12 minus 22)
24	Cess on Water TAX
25	Cess related to remission given to small farmers
26	Cess on remission given as per G O M S No.33
27	Total Cess
28	Education Cess
29	Total demand (23+27+28)
30	Road Cess
31	Drainage CESS
32	Tax for maintenance of Drainage
33	Total (30+31)

VILLAGE ACCOUNT NUMBER 1

➤ Government land Register

➤ Extent of Govt land -survey number wise -as per permanent register/ Sethwar

---classification-extent unfit for cultivation-under communal use-entered
in POB -

---Extent fit for cultivation-details of assignment-alienated-under lease –
assigned for house site purpose –details of implementation in Revenue
records –trees existing in the land other than assigned ,alienated
,leased -----are shown

➤ In short it is Encyclopedia pertaining to Govt land

INFORMATION SHOWN COLUMN WISE IN VILLAGE ACCOUNT NUMBER 1

1	Serial Number
2	Survey number – sub-division number
3	Extent
4	Extent entered in POB
5	Classification- Poramboke-Assessed Wet//Dry-unassessed Wet/Dry
6	Extent unfit for cultivation
7	Extent Under communal use
8	Extent available for assignment
9	Extent assigned –individual wise
10	Name of Assignee-proceedings of assignment
11	Period of lease , if given

**INFORMATION SHOWN COLUMN WISE IN VILLAGE
ACCOUNT NUMBER 1 ----contd**

12	Extent given for lease
13	Rate of lease rent per year
14	Extent assigned for House-sites
15	Particulars of implementation in Revenue Records
16	Extent left for assignment
17	Particulars of trees-nature of trees and number of trees to be shown giving continuous numbers
18	Whether tree pattas given
19	Authority who has issued Tree Pattas
20	Remarks

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VILLAGE ACCOUNT NUMBER 9

- **Receipt for Land Revenue – Water Tax paid**
- **Receipts are made in to bundle**
- **Two sheets with same number are there –one to be used as Original and the other as duplicate**
- **Date of receipt-Khata Number and name of Pattadar-
survey number(s) subdivision numbers of land related to
payment of LR-Extents –Fasli pertaining to which LR is
paid- amount paid –
--are shown**

VILLAGE ACCOUNT NUMBER 6

- **It is called as Chitta**
- **Collection of LR as per L R Receipt are entered**
- **Entries pertaining to one receipt are entered in columns in horizontal row**
- **All Receipts used be covered in the same order**
- **The amount collected summed up whenever remittance is made**

VILLAGE ACCOUNT NUMBER 7

- **It is called as Irsalnama**
- **Details of remittance are furnished**
- **Copy of Irsalnama along with challon paid and copy of chitta are to be enclosed and filed in the office by VRO**
- **Proper supervision and check be there to avoid embezzlement**
- **Entries in Chitta are to be compared with receipt by receipt- to be ensured that all receipts are accountd-Noleaves are left unused with out cancellation**

VILLAGE ACCOUNT NUMBER 2

- **It is Mutation Register**
- **Mutation or changes are also effected in ROR Accounts- ROR I and ROR IB**
- **The mutations taken place in a Fasli both in patta langds and Govt lands are recorded and are available at one glance in Village Account 2**
- **Mutations arise due transfer through registration- Assignment of Govt land- Acquisition of patta land, taking possession of surplus land etc**
- **The status before and after change are shown**
- **Orders of competent Authority are shown**
- **A few examples are**

S · N o	Khata numbe r	Surv ey- No. Sub Div No	Extent		Asses sment	Order s of comp etent Autho rity	Proposed changes		Khata number after change
			DR Y	WE T			Nature of land before change	Nature of land after change	
1	125	164/2		4.25	15.60	Tah ---- ---	Patta Wet	Patta Wet	125 (Ac 2.25)
									38 (Ac 2.00)
2	26	130/2	1.25		3.96	Tah ----	patta wet	village site	---
3	----	3	20.00		35.00	Tah ----- --	Assessed waste	Assessed waste	---- (Ac 18.00)
								Assigne ment- patta	498 (Ac 2.00)

Chnge at S.No 1 ---sale of part land through registration

Chnge at S.No 2 ---Acquisition of land for house sites

Chnge at S.No 3 ---Assignment -part of land in survey number

OTHER VILLAGE ACCOUNTS

Account	Particulars
No 3A Monthly cultivation and Yield Register	Furnished once in a month- Each cropwise data to be entered-Area sown in the current month-extent cumulatively sown by the end of the month- Areas as per expected Yield in terms of paise are entered in appropriate column-Extent left for harvesting at the end of the month – are shown
5 Register for Rhythwari Demand , Collection and Balance	Khatadar wise demand for current fasli-dues pertaining to previous years-demand that can not be recovered-recoverable demand-collections pertaining to current year – related to earlier Faslis-Balance – excess collections made - are shown

OTHER VILLAGE ACCOUNTS

Account	Particulars
No 8 Irrigation Source Register	Written for each source in the village-survey number wise-separately entered in relevant columns pertaining to Double wet crop lands— First crop in single wet crop lands-second crop in single wet lands-I D crops- Duo fasli crops
8A – Goshwara of Irrigation source	Source wise abstract –entries be made in relevant columns
10-Births Register	Entries are made as per contents of the column
11-DeathsRegister	Entries are made as per contents of the column

VILLAGE LEVEL REVENUE ADMINISTRATION

- **Part time village officers –KARANAM –MUNSIF – in Andhra Area-Hereditary . Hereditary system was abolished in 1969- Karanam is accountant -prepares village Accounts – Munisif performs Revenue functions(collection of L R) and police functions –Part time officers were there up to 1985.**
- **Patwari is corresponding cadre in Telangana Area –Mali Patel collected Revenue and Police Patel performed police functions in Telangana Area. Watandari system was there up to 1978- Part time Officers continued up to 1985**
- **Village Assistants –regular employees of the cadre of Junior Assistants –from 1985-1990 –one for 5 to 10 villages**

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VILLAGE LEVEL REVENUE ADMINISTRATION---contd

- **Village Administrative Officers –Part time Employees @ one per village or group of villages- from 1990**
- **Panchayat Secretaries-Regular employees –both Revenue and developmental functions –from 2002-2007**
- **Village Revenue Officers –regular –from 2007-have definite job-chart.**
- **Village Servants up to 2011- Village Revenue Assistants from 2011**
- **JOB CHARTS ARE THERE .**

Thank You