

## **Muster Roll (West Bengal Form No. 4794)**

### **Public Departments Code**

#### **Miscellaneous Rules Regarding Office Work Excluding Accounts Procedure**

##### **A. INITIAL RECORDS OF ACCOUNTS**

357. The initial records upon which the accounts of works are based are-

- (a) Muster Roll.
- (b) The Measurement Book.

For work done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by daily labour and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports, and from the Measurement Book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

##### **I. Muster Roll**

358. The nominal muster roll (Bengal Form No. 4794) is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

359. For all large works or groups of works labour reports in Bengal Form No. 2881 will be submitted either daily or periodically as may be directed by the Divisional Officer. They show the number of each class of labourers employed on each work or sub-head of work. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month.

360. (1) Payments on muster rolls should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups by a distinctive mark, his initial or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

(2) Payments on muster rolls should, however, be confined to day labourers only, and should never be extended to permanent and temporary employees, whose pay is charged to the head "Establishment", or to the members of the work-charged establishment.