

Sub.: Recording of attendance

There is a great deal of confusion about marking attendance under the appropriate category. This memo is issued to clarify the said issue. The details attendance value is given in circular 513(a).

On a/c. is primarily for labour where guideline are given. Record attendance as on a/c. and periodically raise bills for works done. Review on a/c. paid once in a month in the last week of the month.

Mark attendance as departmental where work is taken from a labour for a fixed period of time like 8 or 9 hours a day irrespective of quantum of work done. Limit department payment to Rs. 5,000/- and Rs. 10,000/- per week for villa and apartment projects respectively. In case labour is employed in behalf of an other contractor make a note to debit the amount to that contractor.

Mark attendance as job work whenever miscellaneous works are undertaken for which well defined guideline rates have not been given or quantum of work is very small. Here negotiate with contractors in advance for the scope of work on the lumpsum or rate on measured work. Make estimate, if possible, using guideline rates and if justified pay upto 50% extra. Advantages of job work: saves money, lesser supervision required, work happens in time, less material used, contractors also benefits, accounting is simple and no review of accounts is required. Try to limit job work to Rs. 10,000/- / Rs. 15,000/- for villa and apartment project per week.

Mark all attendance as Nil/by vendor for all other labourers /workers working on our site. This includes laying, fixing of marble, roof tiles, aluminum windows, water proofing, installation, etc. This helps us estimate of cost of doing work and also helps the vendor in ensuring regular attendance and efficiency of labour.

Standard formats in excel have been provided to sites to estimate the rupee value of work done for civil work, painter, plumbers and electricians. Ensure that these formats are upto date and reviewed with the M.D. in the last week of the month at the time of preparation of note on accounts. However, estimate on civil works must be sent every week along with weekly vouchers.

Soham Modi.