CHAPTER FOUR

FORCE ACCOUNT

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OVERVIEW

Force Account is the method to track and pay for labor, equipment and/or materials when work cannot easily be quantified during the design phase. It is also used when the Department and the contractor are unable to come to an agreed price on an item of work. The source documentation requirement for any work to be paid on a Force Account basis is the Daily Costs of Force Account (Form No. 040-008). Refer to Subsection 109.03, (Measurement and Payment) Force Account, of the Standard Specifications for specific requirements relating to force account.

All Daily Costs of Force Account forms, Force Account Recap sheets and supporting documentation, (e.g. invoices, payroll records, affidavits) will be saved electronically in the appropriate EDOC Contract Files\Contract Files\Division No. 6 - Force Account\6.##\[Name of the Force Account] directory(ies). Each Force Account will have a separate directory, (i.e. 6.1 (Name of Force Account), 6.2 (Name of Force Account)).

NOTE: Forms change periodically, go to the SharePoint Construction Area: Construction Admin - Payment Forms Area for the latest version.

GENERAL FORCE ACCOUNT

INSPECTOR’S RESPONSIBILITIES

1. Obtain the Daily Costs of Force Account form (Figure 4-1).
2. Record the following required information in the Form Header section:
   a. Contract number, date performed, Contract Modification number (if applicable), description of work, category number and item number.
3. Record the following required information in the LABOR Section:
   a. The names, classification and hours worked of each person performing work on the force account.
   b. Overtime hours will be listed separate from straight time hours.
4. Record the following required information in the EQUIPMENT Section:
   a. The year and a complete description of each piece of equipment such as make, model, horsepower, capacity, size, etc., and the actual hours worked.
   b. Any equipment attachments and give a description.
5. Record the following required information in the MATERIALS Section:
   a. A complete description and the quantities used on the Force Account work. The contractor may provide an invoice for the materials. Turn the invoice into your Office Engineer with the Force Account sheet.
6. Record the following required information in the APPROVED Section:
   a. Review the Force Account form with the Contractor and obtain the Contractor’s signature after the work for the day is completed. Do not fill in hourly rates, extended amounts, or material prices at this time.
7. Turn the partially completed sheet into the field Office Engineer.

Note: If mistakes are made on a paper form, line through the error and write in the corrected entry. Correction fluid and/or tape is not allowed.
Figure 4-1: Example of Inspector's Entries in the Daily Costs of Force Account Form
OFFICE ENGINEER’S RESPONSIBILITIES

The Daily Costs Force Account form signed by the Contractor and submitted by the Inspector (Figure 4-1) will be one of the source documents used to determine the total cost of the Force Account for that day.

Research and document the additional information on the Daily Costs of Force Account form:

1. Transfer all the Inspector’s entries from the paper form to a new electronic form.
2. Enter the appropriate Report No. in the HEADER Section.
3. Enter the following in the LABOR Section:
   a. Use the contractor’s payroll from LCPtracker to obtain the correct hourly rates, remote area pay and vacation rate paid to each person listed.
   b. Determine if the hourly rate on the payroll includes vacation and remote area pay. If the total hours multiplied by the hourly rate equals the gross pay, then the hourly rate includes vacation and remote area pay, if applicable. The hourly rate is entered on the force account sheet, leave the vacation and remote area pay columns blank. There is no need to separate the vacation or remote area pay, as long as it is included.
   c. If the total hours multiplied by the hourly rate are less than the gross pay, add the total hours multiplied by the hourly vacation rate from the fringe benefit statement. If the two amounts added together equal the job gross, record the base rate and vacation rate on the force account sheet. Some Operating Engineers are paid time and one-half for vacation for overtime hours.
   d. In order for the Contractor to be reimbursed for vacation and remote area pay, it must be included in the job gross.
   e. Obtain the labor surcharge from the Construction Administrative Services Documentation Resource area on SharePoint. The labor surcharge reimburses the Contractor for the percentage paid into FICA, Workman’s Compensation, State and Federal unemployment taxes. Use the applicable labor surcharge in effect at the time the work was performed.
   f. Indicate the amount per hour for fringe benefits obtained from the Fringe Benefit Statement (Form No. 052-062) found in LCPtracker (Figure 4-2), and the total hours for each labor classification. The fringe benefit rate must be verified either by checking the rates against the payroll or contacting the Contractor for a breakdown. If the fringe benefits on the form do not match the fringe benefits on the payroll, verify the correct wage from the Contractor. If the Fringe Benefit Statement is in error, a revised form must be submitted.

   Note: Non-union Contractors may not have fringe benefits listed on the Fringe Benefit Statement (Form No. 052-062). In this case, you would only pay their hourly rate.

g. Obtain subsistence and/or travel expense (if any) from supporting documentation such as receipts and/or invoices must be provided.

h. Make certain that the actual wage rates verified do not include any additives except vacation pay.

i. Print the payroll document as a PDF file and save it to the appropriate EDOC Contract Files/Contract Files/Division No. 6 - Force Account directory.

   Note: No payment will be made for labor performed on force account until the Contractor certified payrolls are entered in LCPtracker for the week that the work was performed.

Note: If a company is a service provider, they must complete a service provider form and submit it to Contract Compliance for approval. The service provider shall also provide certified payrolls in LCPtracker. If the company is doing force account work, the labor will be based off the certified payrolls and the equipment rates will be based on Equipment Watch, not an invoice. If there are any questions concerning the service provider form, contact the Administrative Services Division’s Contract Compliance Section.
Figure 4-2: Example of Fringe Benefit Statement

4. Enter the following in the EQUIPMENT Section:
   a. Obtain the required Force Account Equipment Listing (Form No. 040-033) from the Contractor. This form should include each piece of equipment utilized on the Force Account (Figure 4-3).
b. The rates for each type of equipment on a force account will be based on EquipmentWatch calculations. The EquipmentWatch program is found on the Construction Division’s SharePoint home page under the Construction Division Links area. Refer to "EquipmentWatch", in this chapter, for details on using EquipmentWatch.

c. Record the FHWA Rate (Hourly) dollar amount under the Rate column (Figure 4-5).

Note: Standby time for idle equipment will be paid at 50% of the FHWA Rate (Hourly).

5. Enter the following in the MATERIALS Section:
   a. Obtain copies of supplier’s invoices from the Contractor to verify actual costs and quantities of materials used on the force account. To be eligible for payment, invoices for materials must:
      i. Substantiate at least the total quantity of materials to be paid for on the force account.
      ii. Be extended to show totals and sales tax.
      iii. Be dated on or before the date work was performed.
   b. Record the invoice number with the materials listed.
   c. For materials not specifically purchased for force account work, but are taken from the Contractor’s stock, an affidavit may be supplied in lieu of an invoice. The affidavit must be signed by the Contractor and notarized. The affidavit must certify that such materials were taken from stock, that the quantity claimed was actually used, and that the price and transportation claimed represent the actual cost (Figure 4-4).
Mr. Aaron Rodgers  
State Of Nevada  
Department of Transportation  
1202 S. Mary St.  
Reno, NV 89503  

RE: Contract No. 3636, I-395 in Reno @ Plumb Lane Int.  

Dear Mr. Rodgers,  

I certify that the materials used on Contract No. 3636 force account for Contract Modification No. 3 were taken from my stock. The quantity claimed was actually used, and the price and transportation claimed represent the actual cost as listed below:  

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Rate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>24-inch RCP</td>
<td>10 linft</td>
<td>$30.00</td>
<td>$300.00</td>
</tr>
<tr>
<td>24-inch End Section</td>
<td>1 each</td>
<td>$200.00</td>
<td>$200.00</td>
</tr>
</tbody>
</table>

Signed:  

Joe B. Wilson  
4/22/16  
Joe B. Wilson, Owner  

Figure 4-4: Materials Affidavit  

d. No payment will be made for materials used on a Force Account until these documents have been supplied to the Resident Engineer. Freight charges for materials delivered for use on a Force Account will be paid if properly documented and included in the sub-total to which the markup is applied. State sales tax is to be included for reimbursement if it is properly documented on the materials invoice.  
e. Sales tax amounts are not subject to the markup on materials costs. Complete all extensions and total the materials costs. The Contractor’s percentage of material costs will be as specified in Subsection 109.03, (Measurement and Payment) Force Account, of the Standard Specifications.
6. Enter the following in the Signatures and Payment area:
a. The Rates and Extension by line is signed by the person who completed the form.
b. The form must be checked and signed by someone other than the person who completed the Rates and Extensions.
c. Enter the Estimate number in which the Force Account was paid.

Figure 4-5: Completed Daily Costs Force Account Form

7. Save the form to the EDOC Contract Files\Contract Files\Division No. 6 - Force Account\[Name of the Force Account] directory.
8. Scan the Inspector's handwritten form and save to the EDOC Contract Files\Contract Files\Division No. 6 - Force Account\[Name of the Force Account] directory.
9. Email copies of the completed Daily Costs Force Account forms to the contractor. Both forms are the source documentation for payment.
10. Enter the Force Account Daily Total in a FieldManager IDR posting Figure 4-33 shows an example of a Force Account IDR posting). Refer to Chapter 7, Inspectors Daily Reports (IDRs) in the FieldManager User Guide, for details on IDR postings.
11. Enter the daily totals (labor, equipment, materials) for each Daily Costs Force Account sheet on a Force Account Recap sheet (Figure 4-6) and save to the appropriate EDOC Contract Files/Contract Files/Division No. 6 - Force Account/6.# [Name of the Force Account] directory.

<table>
<thead>
<tr>
<th>REPORT NO.</th>
<th>DATE CODE</th>
<th>LABOR CODE</th>
<th>EQUIPMENT CODE</th>
<th>MATERIALS CODE</th>
<th>DAILY TOTAL</th>
<th>NUMBER TOTAL</th>
<th>AMOUNT PAID</th>
<th>PAYMENT NO.</th>
<th>PAYMENT DATE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>40427500</td>
<td>539.25</td>
<td>000.00</td>
<td>000.00</td>
<td>$1,194.21</td>
<td>3 $1,194.21</td>
<td>31 38233950</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>40427500</td>
<td>539.25</td>
<td>000.00</td>
<td>000.00</td>
<td>$1,194.21</td>
<td>3 $1,194.21</td>
<td>31 38233950</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>52525000</td>
<td>539.25</td>
<td>000.00</td>
<td>000.00</td>
<td>$1,194.21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>52525000</td>
<td>539.25</td>
<td>000.00</td>
<td>000.00</td>
<td>$1,194.21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>52525000</td>
<td>539.25</td>
<td>000.00</td>
<td>000.00</td>
<td>$1,194.21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>52525000</td>
<td>539.25</td>
<td>000.00</td>
<td>000.00</td>
<td>$1,194.21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Figure 4-6: Force Account Recap Sheet**

**EQUIPMENTWATCH**

To use the EquipmentWatch program:

1. Go to SharePoint, click on Construction Division Links, and then EquipmentWatch – Equipment Rental Rates (Figure 4-7).

**Figure 4-7: EquipmentWatch Link on SharePoint**

2. The homepage will open (Figure 4-8).
3. There are two options for searching for equipment.
   a. Option 1
      i. Enter the type of equipment that you are inquiring in the orange box above Start Your Search (Figure 4-9).

      ![EquipmentWatch Homepage](image)

      Figure 4-8: EquipmentWatch Homepage

      ii. A drop down will pop up with items matching the type of equipment entered. Click on the equipment item that best matches your inquiry (Figure 4-10).

      ![EquipmentWatch Search Area](image)

      Figure 4-9: EquipmentWatch Search Area

   b. Option 2
i. Use the By Category list. Scroll down to the category of equipment needed (Figure 4-11). Click on the > symbol.

Figure 4-11: EquipmentWatch By Category Search

ii. This will open a complete list of equipment in the category (Figure 4-12). Check the box for the type of equipment.

Figure 4-12: EquipmentWatch By Category Search

iii. To further refine the search, use the By Manufacturer list (Figure 4-13). Check the box for the manufacturer needed.

Figure 4-13: EquipmentWatch By Manufacturer Search

4. The Model Result will open. Click on the green check box under Costs (Figure 4-14).
Figure 4-14: EquipmentWatch Model Result

5. On the equipment record, choose the Year of the equipment in the drop-down arrow (Figure 4-15).

Figure 4-15: EquipmentWatch Equipment Record

6. Complete Your Configuration and then click on the Confirm Equipment Configuration button (Figure 4-16).

Figure 4-16: EquipmentWatch Configuration Confirmation

7. In the Select Organization drop-down, choose Nevada DOT (Figure 4-17).

Figure 4-17: EquipmentWatch Select Organization

8. Record the FHWA Rate (Hourly) dollar amount (Figure 4-18) on the Daily Costs of Force Account form in the EQUIPMENT section, under the Rate column.
Note: The EquipmentWatch calculations are based on Subsection 109.03, (Measurement and Payment) Force Account, of the Standard Specifications formula for calculating hourly rates.

![Figure 4-18: EquipmentWatch FHWA Rate (Hourly)](image)

9. Click on the Download Reports icon (Figure 4-19) to save and file this report in your EDOC Contract Files, Contract Files, Division No. 6 - Force Account directory.

![Figure 4-19: EquipmentWatch Report Download](image)

10. In the Open or Save Pop-up message box, click on the Open button (Figure 4-20).

![Figure 4-20: Open or Save Pop-up](image)

11. The report will open as a PDF (Figure 4-21).
Figure 4-21: EquipmentWatch PDF File

12. Save the file by going to File > Save As (Figure 4-22).

Figure 4-22: Saving the PDF File

13. Browse to the EDOC Contract Files\Contract Files\Division No. 6 - Force Account\6. [Name of the Force Account] directory and click on the Save button (Figure 4-23).
Uniformed Traffic Control Officers are paid as a Force Account using the Daily Costs Force Account (Form No. 040-008). This only applies to Nevada Highway Patrol Officers.

**OFFICE ENGINEER’S RESPONSIBILITIES**

The Prime Contractor will turn in a copy of the Uniform Traffic Control Officer invoice (Figure 4-24) they received from the Nevada Department of Public Safety.

1. Open a new Daily Costs Force Account form.
2. Enter the invoice amount in the Materials section with a 10 percent mark-up (Figure 4-25).
3. Once the Office Engineer's Daily Costs Force Account form is complete (Figure 4-25):
   a. Email copies of the completed Daily Costs Force Account form to the contractor.
   b. Enter the Force Account Daily Total in a FieldManager IDR posting. Figure 4-33 shows an example of a Force Account IDR posting. Refer to Chapter 7, Inspectors Daily Reports (IDRs) in the FieldManager User Guide, for details on IDR postings.
   c. Enter the daily totals (materials) for each Daily Costs Force Account sheet on a Force Account Recap sheet (Figure 4-26) and save to the appropriate EDOC Contract Files\Contract Files\Division No. 6 - Force Account\6.### [Name of the Force Account] directory.
**Figure 4-24: Uniformed Traffic Control Invoice**

<table>
<thead>
<tr>
<th>Date</th>
<th>Service Description</th>
<th>Miles</th>
<th>Hours</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5/23/2016</td>
<td>Trooper (TOTAL HRS WORKED) 9.6 hrs of immobile svc (round to 1 hr from above total) 0 miles of mobile svc (from substation to substation)</td>
<td>10.5</td>
<td>9.5</td>
<td>$65.49</td>
<td>$677.65</td>
</tr>
<tr>
<td>5/24/2016</td>
<td>Trooper (TOTAL HRS WORKED) 9.5 hrs of immobile svc (round to 1 hr from above total) 0 miles of mobile svc (from substation to substation)</td>
<td>10.5</td>
<td>9.5</td>
<td>$65.49</td>
<td>$687.65</td>
</tr>
<tr>
<td>5/25/2016</td>
<td>Trooper (TOTAL HRS WORKED) 6 hrs of immobile svc (round to 1 hr from above total) 6 miles of mobile svc (from substation to substation)</td>
<td>6</td>
<td>5</td>
<td>$65.49</td>
<td>$392.94</td>
</tr>
<tr>
<td></td>
<td>Trooper (TOTAL HRS WORKED) 6 hrs of immobile svc (round to 1 hr from above total) 0 miles of mobile svc (from substation to substation)</td>
<td>6</td>
<td>5</td>
<td>$65.49</td>
<td>$397.94</td>
</tr>
<tr>
<td></td>
<td>Trooper (TOTAL HRS WORKED) 6 hrs of immobile svc (round to 1 hr from above total) 0 miles of mobile svc (from substation to substation)</td>
<td>10.25</td>
<td>9.25</td>
<td>$65.49</td>
<td>$747.27</td>
</tr>
<tr>
<td></td>
<td>Trooper (TOTAL HRS WORKED) 9.5 hrs of immobile svc (round to 1 hr from above total) 0 miles of mobile svc (from substation to substation)</td>
<td>10.5</td>
<td>9.5</td>
<td>$65.49</td>
<td>$837.85</td>
</tr>
</tbody>
</table>

**TOTALS** 0 101.5 $3,711.09
Figure 4-25: Completed Daily Costs Force Account Form (Uniformed Traffic Control)
RAILROAD FLAGGING AND INSPECTION FORCE ACCOUNT

Qualified railroad flaggers/inspectors are paid as a force account using the Daily Costs Force Account (Form No. 040-008).

OFFICE ENGINEER’S RESPONSIBILITIES

The Prime Contractor will turn in a copy of the railroad flagger/inspector invoice (Figure 4-27) they received from the service provider.

1. Open a new Daily Costs Force Account form.
2. Enter the invoice amount in the Materials section with a 5% mark-up (Figure 4-28).
3. Once the Office Engineer’s Daily Costs Force Account form is complete (Figure 4-28):
   a. Email copies of the completed Daily Costs Force Account form to the contractor.
   b. Enter the Force Account Daily Total in a FieldManager IDR posting. Figure 4-33 shows an example of a Force Account IDR posting). Refer to Chapter 7, Inspectors Daily Reports (IDRs) in the FieldManager User Guide, for details on IDR postings.
   c. Enter the daily totals (materials) for each Daily Costs Force Account sheet on a Force Account Recap sheet (Figure 4-29) and save to the appropriate EDOC Contract Files\Contract Files\Division No. 6 - Force Account\6.## [Name of the Force Account] directory.
Figure 4-27: Railroad Flagger/Inspector Invoice

<table>
<thead>
<tr>
<th>Description</th>
<th>U/M</th>
<th>Quantity</th>
<th>Rate</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>RWIC Chad Wiran - 02/01, 02/02</td>
<td>DAILY</td>
<td>2</td>
<td>950.00</td>
<td>1,900.00</td>
</tr>
<tr>
<td>RWIC Chad Wiran</td>
<td>OT</td>
<td>3</td>
<td>125.00</td>
<td>375.00</td>
</tr>
</tbody>
</table>

(supporting documents attached)

**PLEASE PAY THIS AMOUNT >>**

Due this invoice **$2,275.00**

Please make check payable to: RailPros Field Services, Inc.

Please remit payment to:

RailPros Field Services, Inc.

1705 W. Northwest Hwy. Suite 150
Grapevine, TX 76051
Phone: 882-223-6887
Fax: 866-752-7619
Email: accounting@railprosfs.com
Figure 4-28: Completed Daily Costs Force Account Form (Railroad Flagger/Inspector)
PARTNERING FORCE ACCOUNT

Partnering is paid as a Force Account using the Daily Costs Force Account (Form No. 040-008).

OFFICE ENGINEER’S RESPONSIBILITIES

The Prime Contractor will turn in a copy of the Partnering Invoice (Figure 4-30).

1. Open a new Daily Costs Force Account form.
2. Enter the invoice amount in the Materials section (Figure 4-31).

   Note: No markup is allowed.

3. Once the Office Engineer’s Daily Costs Force Account form is complete (Figure 4-31):
   a. Email copies of the completed Daily Costs Force Account form to the contractor.
   b. Enter the Force Account Daily Total into a FieldManager IDR posting (Figure 4-33). Refer to Chapter 7, Inspectors Daily Reports (IDRs) in the FieldManager User Guide, for details on IDR postings.
   c. Enter the daily totals (materials) for each Daily Costs Force Account sheet on a Force Account Recap sheet (Figure 4-32) and save to the appropriate EDOC Contract Files|Contract Files|Division No. 6 - Force Account6.# [Name of the Force Account] directory.
June 7, 2016

Mr. Randy Rosenberg, Proj. Mgr.
LAS VEGAS PAVING CORP.
4420 South Decatur Blvd.
Las Vegas NV 89103-5803

Our Invoice No.: 710  
Project: US-95 Widening  
Workshop Date: February 12, 2007  
Location: Canyon Gate Club, Las Vegas, NV

Facilitation Fee:
Preparation of workshop materials, agenda, etc.
Pre-workshop communications and arrangements.
LD telephone calls will all key representatives.
Facilitate ½-day tailored workshop.
Prepare Summary Report.......................................................... $2,000.00

Other Expenses:
Airfare ($59.40 + $81.90)................................. $141.30
Hotel (-0-) & Meals (8.00)................................. 8.00
Rental Car, Airport Pkg, Gas ($56.19 + $10.00 +$2) 68.19
Materials, __ attendees @ $5.00 each ............... -0-
Copies of Project Charters in plaques and
Summary Reports (plus S&H)................................. -0-

Subtotal.......................................................... $ 217.49

TOTAL AMOUNT DUE................................. $2,217.49

Receipts enclosed.

Figure 4-30: Partnering Invoice
Figure 4-31: Completed Daily Costs Force Account Form (Partnering)
FORCE ACCOUNT RECAP

<table>
<thead>
<tr>
<th>REPORT NO.</th>
<th>DATE RANGE</th>
<th>LABOR COST</th>
<th>EQUIPMENT COST</th>
<th>MATERIALS COST</th>
<th>DAILY TOTAL</th>
<th>RUNNING TOTAL</th>
<th>AMOUNT PAID PER ESTIMATE</th>
<th>PAYMENT NO.</th>
<th>PAYMENT DATE</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>07/16</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$2,217.49</td>
<td>$2,217.49</td>
<td>$2,217.49</td>
<td>$2,217.49</td>
<td>35</td>
<td>06/17/2015</td>
<td></td>
</tr>
<tr>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
</tr>
</tbody>
</table>

**Figure 4-32: Completed Force Account Recap Form (Partnering)**

**Figure 4-33: Force Account IDR Posting (Partnering)**