

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 w Standby (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 w Standby forms, Force Account Recap sheets and supporting documentation, (e.g. invoices, payroll records, affidavits) will be saved electronically in the appropriate Contract Files\Contract \06 - FA\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 NDOT Website [Construction Forms Area](#) for the latest version.

GENERAL FORCE ACCOUNT

INSPECTOR'S RESPONSIBILITIES

1. Obtain the Daily Costs of Force Account w Standby form (Figure 4-1).
2. Record the following required information in the Form Header section:
 - a. Contract number, date performed, Change Order 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., the actual hours worked, and standby hours.
 - 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.

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION
DAILY COSTS OF FORCE ACCOUNT

Contract No. 3636 Date 4-25-19
Change Order No. 3 Report No. _____

Description of Work: Repairing Drainage Problem @ "X" 100+30 RT
Category No. 01 Item No. 5069000

(LABOR)	Name	Classification	Hour	Hourly Rate	Vacation Rate	Remote Area Pay Rate	Total	
	Cody Bellinger	Mason Group 1	4				\$ -	
	Casey Seager	Carpenter A1	4				\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
Rates verified against payroll no. _____							Total Payroll.....	\$ 0 -
for contractor: Labor Surcharge (see special provisions) @ _____								\$ -
	Other fringe benefit -				/hr. for	.0 hrs	\$ -	
for week ending: Other fringe benefit -								\$ -
	Other fringe benefit -				/hr. for	.0 hrs	\$ -	
Notes: Other fringe benefit -								\$ -
	Other fringe benefit -				/hr. for	.0 hrs	\$ -	
					/hr. for	.0 hrs	\$ -	
							Subsistence and/or travel	\$ -
Subtotal.....							\$ -	
+25.00% on labor costs.....							\$ -	
Verified by: _____							Total cost of labor.....(A)	\$ -
(EQUIPMENT)	Description	Year	Operating Hrs	Standby Hrs	Rate	Total		
	Y2 Ten Truck 4x2 Gas 14345 ComCab	2018	4			\$ -		
						\$ -		
						\$ -		
						\$ -		
						\$ -		
						\$ -		
						\$ -		
						\$ -		
						\$ -		
						\$ -		
Note: Obtain rental rates from Equipment Watch							Subtotal.....	\$ -
+20.00% on Operating costs.....							\$ -	
Total cost of equipment.....(B)							\$ -	
(MATERIALS)	Invoice No.	Pre-Tax	Sales Tax	Total				
	10 Linft of 24 inch RCP			\$ -				
	1 24 inch Metal End Section			\$ -				
				\$ -				
				\$ -				
				\$ -				
				\$ -				
				\$ -				
Subtotal.....				\$ -				
+20.00% on material Pre-Tax.....				\$ -				
Total cost of materials.....(C)				\$ -				
Total (A+B+C)				\$ -				

Approved: Justin Yurmer Title Tech 4
State's Representative
Chayon Ammons Title Foreman
Contractor's Representative

Rates and extensions by _____
Checked by _____
Estimate no. _____

Figure 4-1: Example of Inspector's Entries in the Daily Costs of Force Account w Standby 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 w Standby form (Figure 4-5):

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 Contract Files\Contract\06 - FA 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. Save the certified payroll report to the appropriate Contract Files\Contract\06 - FA directory.*

Nevada Department of Transportation (NDOT)							
FRINGE BENEFIT ITEMIZED CONTRIBUTIONS/DEDUCTIONS STATEMENT							
NDOT Contract No.: 3636		NDOT Project No.(s): SPFR-PE01(2)				Date: 4/20/2016	
Contractor/Subcontractor: Keep On Trucking			To: RESIDENT ENGINEER				
Phone No.: 775-331-5100			Phone No.: 775-888-7880				
Contractor/Subcontractor Address: 975 Industrial Way, Sparks, NV 89431			Resident Engineer Address: 1283 South Stewart Street, Carson City, NV 89712				
<p>This form is to be completed and submitted in addition to the certified payroll as a means of compliance. The Nevada Administrative Code (NAC) to Chapter 338 of the Nevada Revised Statutes (NRS) requires that each certified payroll report must include a itemization of all contributions made to a third person pursuant to a fund, plan or program in the name of a workman as authorized by NRS 338.035, if any such contributions were made as part of the wages of that workman, NAC 338 - 11(1).</p> <p>To ensure the proper Fringe Benefit rates are applied to the certified payrolls and/or to any Force Account work (if applicable to this contract), the rates for fringe benefits, subsistence and/or travel allowance payment (as required by the State Labor Commissioner and the U.S. Department of Labor) used for employees, on the various classes or work, are tabulated below.</p>							
Name of the classification and/or employee(s) receiving the benefit. Use additional sheet if needed.	Subsistence or Travel Allowance	Indicate the amount of each contribution as an hourly rate.					Effective Date of Benefit
		Health and Welfare	Pension	Vacation/Holiday	Training or Apprenticeships	Other	
Mason/Jrnyman		4.5					10/1/2015
Laborer Apprentice Level 2		4.5	4.5			.97**	10/1/2015
Carpenter		4.5					10/1/2015
* Vacation/holiday is included in rate of pay							
**Dues Checkoffs included in rate of pay							
Funds Submitted Each Month:							
Northern Nevada Laborers Trust Fund							
445 Apple St., Ste 109							
Reno, NV 89502							
A revised statement must be submitted when changes occur. If differing benefits apply to various employees the employer is required to report said differences on the certified payroll or this form.							
The contractor/subcontractor certifies the information provided on this form is accurate, correct and complete. All wage deductions and contributions to fringe benefits comply with applicable state of federal laws and regulations. Refer to NRS 608, NRS 338, 40 USC 278(a) Davis Bacon Act and related rules and regulations for public works law, i.e., NAC 338, titles 29, 41 and 49 of the Code of Federal Regulations.							
Signature of the employer or its agent who pays or supervises the payment of the persons employed under the contract. Falsification of this report may subject the contractor or subcontractor to civil or criminal prosecution and sever penalties:							
Signature <i>Stephanie Wadleigh</i>				Title of person signing Payroll/HR Manager			
Form No. 052-062							

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).

KEEP ON TRUCKING
985 SAMMI ROAD
RENO, NV 89502

April 22, 2016

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:

24-inch RCP	10 linft	@	\$30.00
24-inch End Section	1 each	@	\$200.00

Signed:

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



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. This signature can be obtained via DocuSign.
 - b. The form must be checked and signed by someone other than the person who completed the Rates and Extensions. This signature can be obtained via DocuSign
 - c. Enter the Estimate number in which the Force Account was paid.

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION
DAILY COSTS OF FORCE ACCOUNT

Contract No. 3636		Date 4/25/2019
Change Order No. 3		Report No. 1 of 1
Description of Work: Repairing Drainage Problems @ "X" 100 + 30 RT		

Category No. 1		Item No. 5069000					
(LABOR)	Name	Classification	Hour	Hourly Rate	Vacation Rate	Remote Area Pay Rate	Total
	Cody Bellinger	Mason Group 1	4	\$37.76			\$ 151.04
	Casey Seager	Carpenter	4	\$33.30			\$ 133.20
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Rates verified against payroll no. 12		Total Payroll.....					\$ 284.24
for contractor:		Labor Surcharge (see special provisions) @			21.34%		\$ 60.66
Keep on Trucking		Other fringe benefit - Mason		\$4.50	/hr. for	4.0 hrs	\$ 18.00
for week ending: 4/25/2019		Other fringe benefit - Carpenter		\$4.50	/hr. for	4.0 hrs	\$ 18.00
Notes:		Other fringe benefit -			/hr. for	.0 hrs	\$ -
		Other fringe benefit -			/hr. for	.0 hrs	\$ -
				Subsistence and/or travel			\$ -
		Subtotal.....					\$ 380.90
		+25.00% on labor costs.....					\$ 95.22
Verified by: J. Pederson		Total cost of labor.....(A)					\$ 476.12
(EQUIPMENT)		Description	Year	Operating Hrs	Standby Hrs	Rate	Total
	1/2 Ton Truck 4X2 Gas 143 HP Conv Cab		2018	4		\$14.33	\$ 57.32
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Note: Obtain rental rates from Equipment Watch		Subtotal.....					\$ 57.32
		+20.00% on Operating costs.....					\$ 11.46
		Total cost of equipment.....(B)					\$ 68.78
(MATERIALS)		Description	Invoice No.	Pre-Tax	Sales Tax	Total	
	10 Linft. of 24 inch RCP Price Per Affidavit			\$300.00	7.00%	\$ 321.00	
	(1) 24 inch Metal End Section Price per Affidavit			\$200.00	7.00%	\$ 214.00	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
						\$ -	
		Subtotal.....					\$ 535.00
		+20.00% on material Pre-Tax.....					\$ 100.00
		Total cost of materials.....(C)					\$ 635.00
		Total (A+B+C)					\$ 1,179.90

Approved:

State's Representative	Title
Contractor's Representative	Title

Rates and extensions by Kristen McDaniel
 Checked by Timmy Fitch
 Estimate no. 8307470781

NDOT
040-008
Rev. 04/21

Figure 4-5: Completed Daily Costs Force Account Form

7. Scan the Inspector's handwritten form and save to the Contract Files\Contract\06 - FA\6.# [Name of the Force Account] directory.
8. Obtain handwritten or DocuSign signatures for the 'Rates and extension by' and 'Checked by'.
9. Save the form to the Contract Files\Contract\06 - FA\6.# [Name of the Force Account] directory.
10. Email copies of the completed Daily Costs Force Account forms to the contractor. Both forms are the source documentation for payment.
11. Enter the Force Account Daily Total in an AWP DWR posting (Figure 4-6). Refer to Chapter 5, Daily Work Reports in the [AWP User Guide With Materials](#), for details on DWR postings.

Item ID	Item Description	Current ...	Project	Category
4020170	REPAIR ROADWAY	305.460	60989C1C	02
Supplemental Descript...	Attention	Tot Qty Posted	Tot Qty Posted to Dt	Records
No		305.460	305.460	1

Item Posting ...	Contractor	Station/Location	Quantity Post...
1	11112 - ROAD AND HIGHWAY BUI	MP ST 8.03, MP ST 8.36, MP ST	305.460

Contractor* ROAD AND HIGHWAY BUILDERS LLC (Prime)	Attention 0
Quantity Posted 305.460	Units FA
Station From 	Agency Views None
Station From Plus 	Location MP ST 8.03, MP ST 8.36, MP ST 8.60 LT, RT, CL
Offset Type 	Measured <input type="checkbox"/>
Offset Distance 	Material Set 3895 T2R BF22-27 JMF01
Station To 	Plan Sheet Page Number
Station To Plus 	Comments Repair Roadway Complete Total = 305.46 100% Paid
Offset Type 	

Figure 4-6: Force Account Item DWR Posting

12. Enter the daily totals (labor, equipment, materials) for each Daily Costs Force Account sheet on a Force Account Recap sheet (Figure 4-7) and save to the appropriate Contract Files\Contract\06 - FA\6.# [Name of the Force Account] directory.

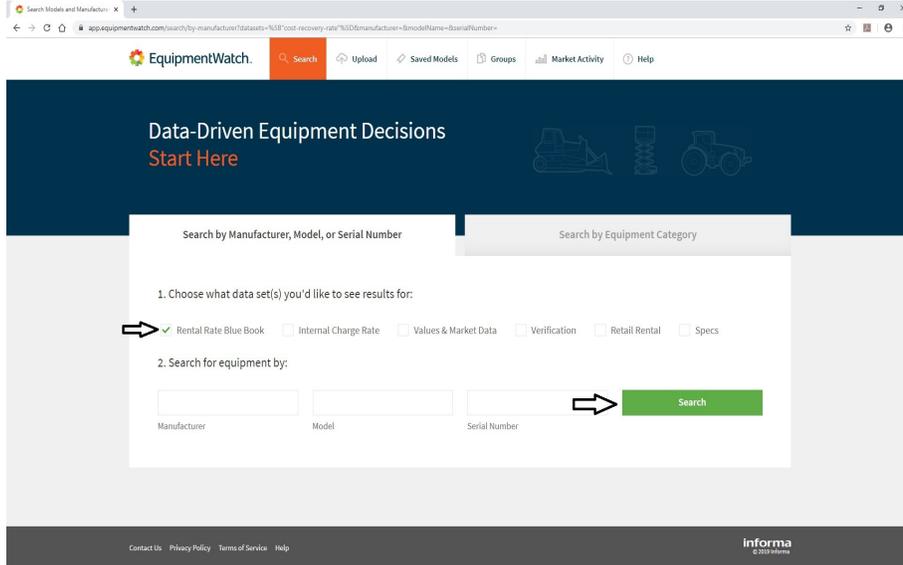


Figure 4-9: EquipmentWatch Homepage

3. There are two options for searching for equipment.
 - a. Option 1:
 - i. Enter the type of equipment that you are inquiring about in the Manufacturer and Model boxes and click the Search button (Figure 4-10).

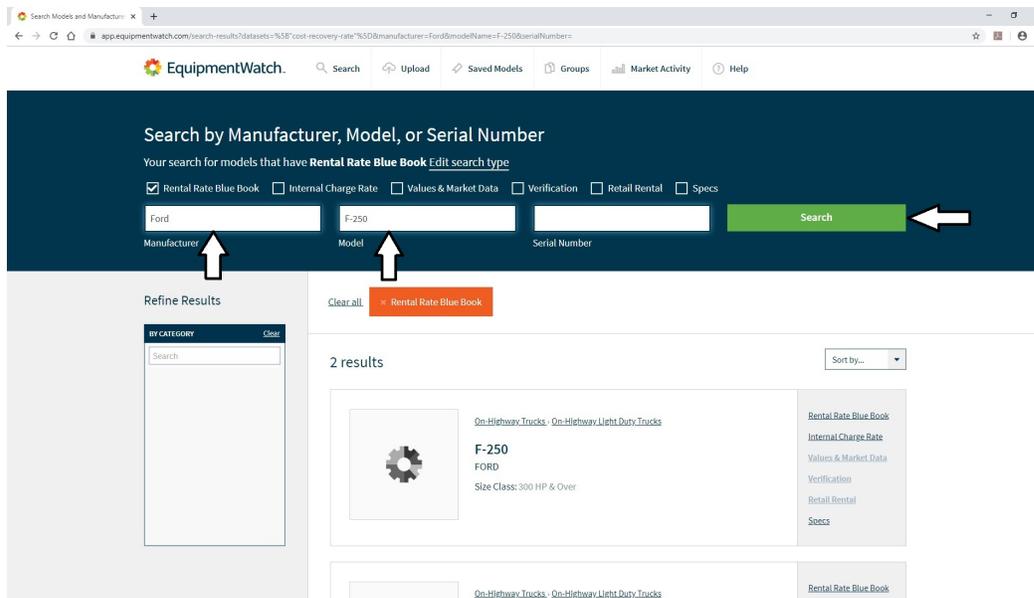


Figure 4-10: EquipmentWatch Search Area

- ii. The Results of the Search display. Click on the equipment item that best matches your inquiry (Figure 4-11).

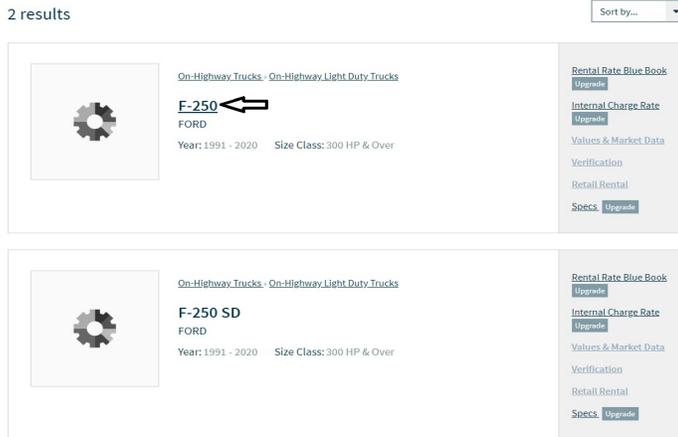


Figure 4-11: EquipmentWatch Search Results

- iii. The equipment record opens. Select the Year, Axle Configuration and click the Confirm Equipment Configuration button (Figure 4-12).

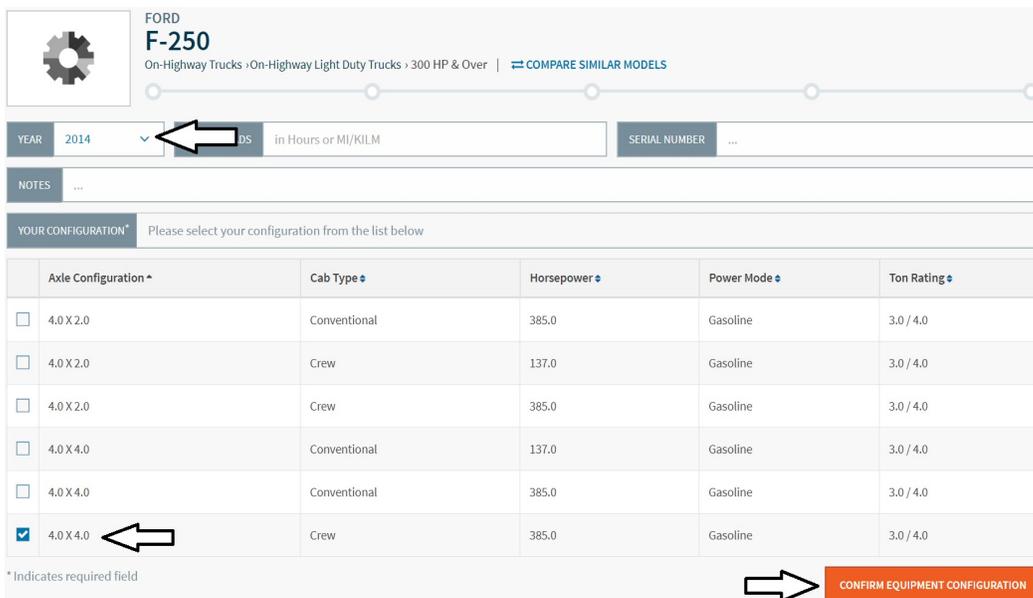


Figure 4-12: EquipmentWatch Equipment Configurations

- iv. Go to the Costs/Rental Rate Blue Book tab and select Nevada DOT (Figure 4-13). Record the 'Your Adjusted Hourly Rate' amount on the Daily Costs of Force Account w Standby form in the EQUIPMENT section, under the Rate column (Figure 4-5).
- v. Click the Print Report icon (Figure 4-13).

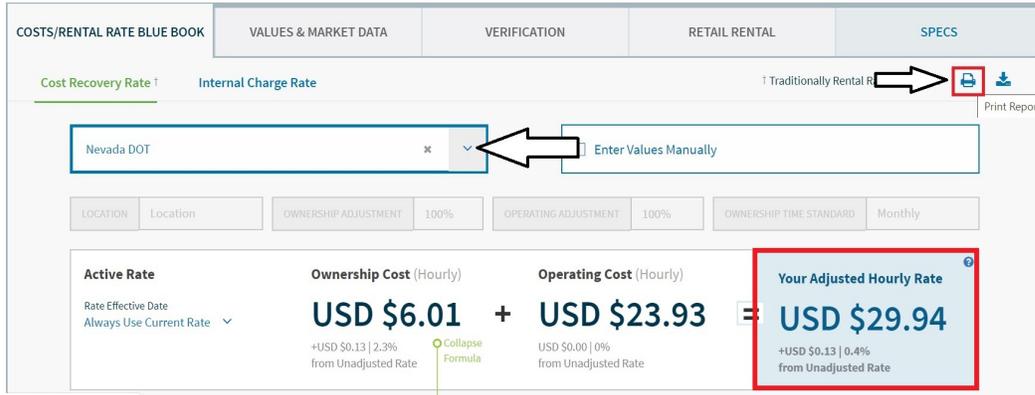


Figure 4-13: EquipmentWatch Equipment Rates

- vi. The Rental Rate Blue Book report opens in a new browser tab. Click the Print icon (Figure 4-14).

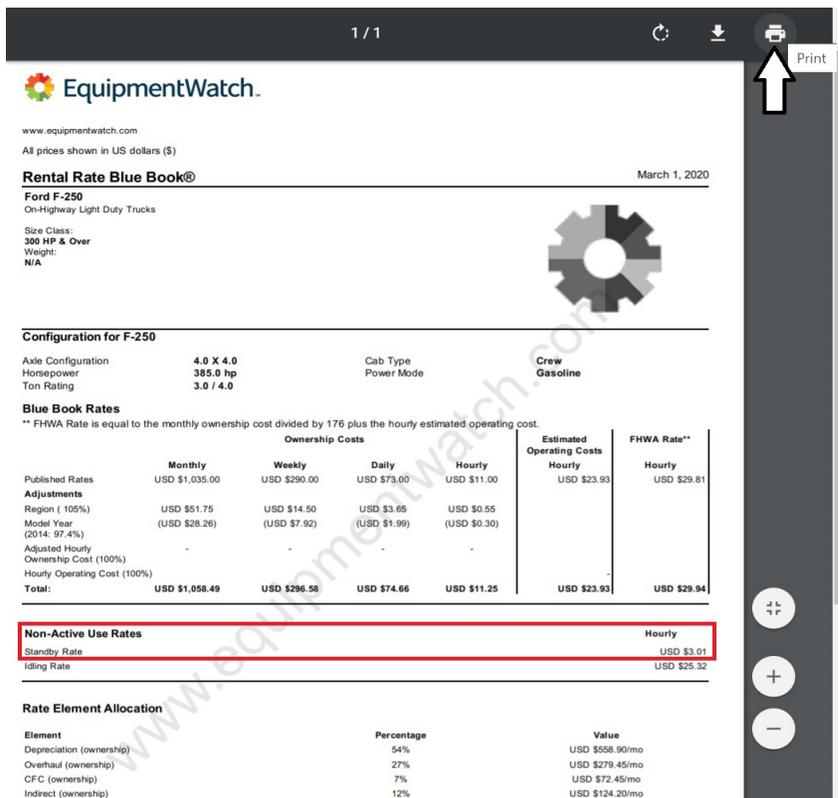


Figure 4-14: EquipmentWatch Equipment Rates Report

- vii. Print the report to a PDF file, following the browser print options, and save to the Contract Files\Contract\06 - FA\6.# [Name of the Force Account] directory and click on the Save button (Figure 4-15).

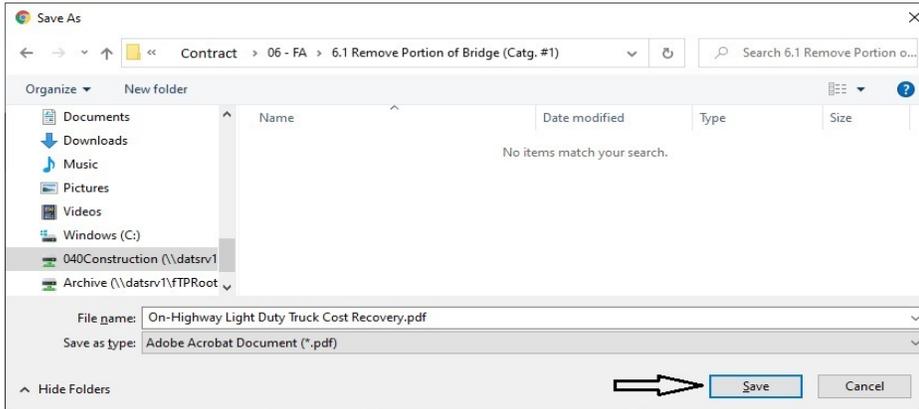


Figure 4-15: Save As Window

- b. Option 2:
 - i. Use the By Category list. Scroll down to the category of equipment needed (Figure 4-16).

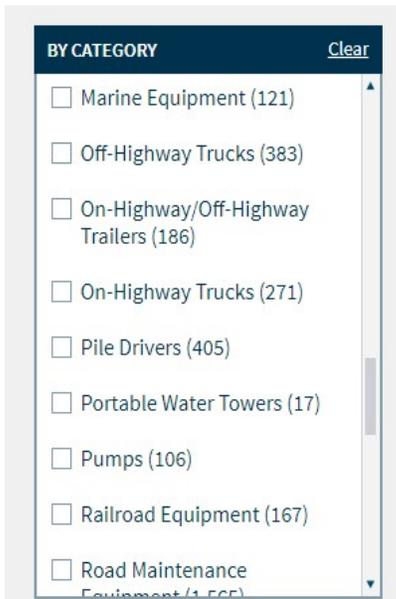


Figure 4-16: EquipmentWatch By Category Search

- ii. Check the box for the type of equipment. This will open a By Subtype list. Check the box for the type of equipment (Figure 4-17).

BY CATEGORY [Clear](#)

Search

On-Highway Trucks (409)

BY SUBTYPE [Clear](#)

Search

On-Highway Flatbed Trucks (13)

On-Highway Light Duty Trucks (277)

On-Highway Rear Dumps (11)

On-Highway Truck Rail Gear (5)

On-Highway Truck Tractors (34)

On-Highway Water Tankers (19)

Figure 4-17: EquipmentWatch By Category & By Subtype Search

- iii. The Results of the Search display. Click on the equipment item that best matches your inquiry (Figure 4-18).

409 results Sort by...

	<p>On-Highway Trucks - On-Highway Truck Tractors</p> <p>4X2 25KGWV DSL ←</p> <p>MISCELLANEOUS</p> <p>Year: 1991 - 2020 Size Class: 19,501 - 26,000 GVW</p>	<p>Rental Rate Blue Book</p> <p>Internal Charge Rate</p> <p>Values & Market Data</p> <p>Verification</p> <p>Retail Rental</p> <p>Specs</p>
	<p>On-Highway Trucks - On-Highway Light Duty Trucks</p> <p>4X2 1 234 CONV GAS</p> <p>MISCELLANEOUS</p> <p>Year: 1991 - 2020 Size Class: 200 - 299 HP</p>	<p>Rental Rate Blue Book</p> <p>Internal Charge Rate</p> <p>Values & Market Data</p> <p>Verification</p> <p>Retail Rental</p> <p>Specs</p>

Figure 4-18: EquipmentWatch Search Results

- iv. The equipment records opens. Select the year and Nevada DOT (Figure 4-19). Record the 'Your Adjusted Hourly Rate' amount on the Daily Costs of Force Account w Standby form in the EQUIPMENT section, under the Rate column (Figure 4-5).
- v. Click the Print Report icon (Figure 4-19).

MISCELLANEOUS
4X2 25KGWV DSL
On-Highway Trucks - On-Highway Truck Tractors - 19,501 - 26,000 GWW

YEAR: 2016 | in Hours or MI/KLM | SERIAL NUMBER: ...

Notes: ...

Axle Configuration: 4X2 | Horsepower: 200.0 | Maximum Gross Vehicle Weight: 25000.0 | Power Mode: Diesel

COSTS/RENTAL RATE BLUE BOOK | VALUES & MARKET DATA | VERIFICATION | RETAIL RENTAL | SPECS

Cost Recovery Rate: Internal Charge Rate | Traditionally Rental Rate Blue Book | Print Report

Nevada DOT | Enter Values Manually

Active Rate: Rate Effective Date: Always Use Current Rate

Ownership Cost (Hourly): USD \$10.75
+USD \$0.44 [4.3% from Unadjusted Rate] Collapse Formula

Operating Cost (Hourly): USD \$22.14
USD \$0.00 [0% from Unadjusted Rate]

Your Adjusted Hourly Rate: USD \$32.89
+USD \$0.44 [1.4% from Unadjusted Rate]

Figure 4-19: EquipmentWatch Equipment Rates

- vi. The Rental Rate Blue Book report opens in a new browser tab. Click the Print icon (Figure 4-20).

EquipmentWatch

www.equipmentwatch.com

All prices shown in US dollars (\$)

Rental Rate Blue Book® March 1, 2020

Miscellaneous 4X2 25KGWV DSL
On-Highway Truck Tractors

Size Class: 19,501 - 26,000 GWW
Weight: 8793 lbs

Configuration for 4X2 25KGWV DSL

Axle Configuration	4X2	Horsepower	200.0
Maximum Gross Vehicle Weight	25000.0 lbs	Power Mode	Diesel

Blue Book Rates
** FHWA Rate is equal to the monthly ownership cost divided by 176 plus the hourly estimated operating cost.

	Ownership Costs				Estimated Operating Costs	FHWA Rate**
	Monthly	Weekly	Daily	Hourly	Hourly	Hourly
Published Rates	USD \$1,815.00	USD \$510.00	USD \$130.00	USD \$20.00	USD \$22.14	USD \$32.45
Adjustments						
Region (105%)	USD \$90.75	USD \$25.50	USD \$6.50	USD \$1.00		
Model Year (2016: 99.3%)	(USD \$13.34)	(USD \$3.75)	(USD \$0.96)	(USD \$0.15)		
Adjusted Hourly Ownership Cost (100%)	-	-	-	-		
Hourly Operating Cost (100%)						
Total:	USD \$1,892.41	USD \$531.75	USD \$135.54	USD \$20.85	USD \$22.14	USD \$32.89

Non-Active Use Rates

Standby Rate	Hourly	USD \$5.38
Idling Rate		USD \$25.74

Figure 4-20: EquipmentWatch Equipment Rates Report

- vii. Print the report to a PDF file, following the browser print options, and save to the Contract Files\Contract\06 - FA\6.# [Name of the Force Account] directory and click on the Save button (Figure 4-21).

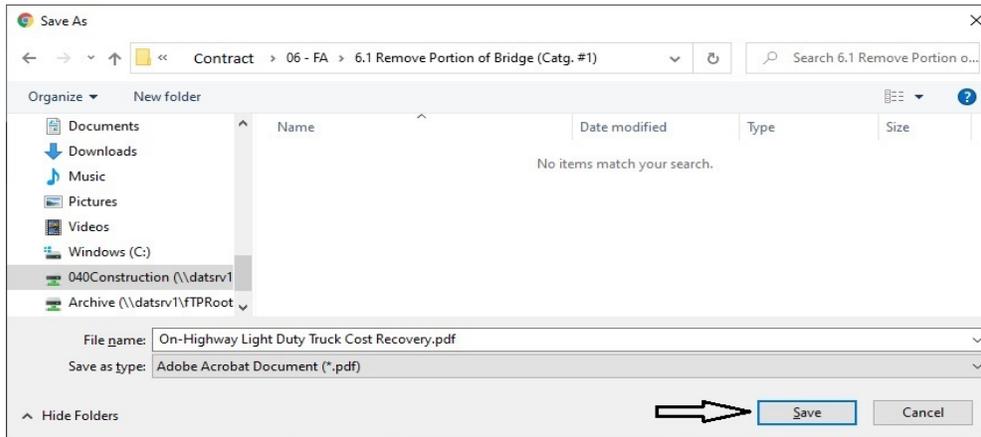


Figure 4-21: Save As Window