

# **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.



## 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 over-time 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.
- 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:** *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.*

**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.*

Nevada Department of Transportation (NDOT)						
FRINGE BENEFIT ITEMIZED CONTRIBUTIONS/DEDUCTIONS STATEMENT						
NDOT Contract No.: 3838		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: 1253 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	
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 Checkoffis 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 276(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. 052-082						

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

Joseph Henry Doll  
JOSEPH HENRY DOLL  
Notary Public - State of Nevada  
Approved & Recorded in Washoe County  
No. 00-04711 / EXPIRES APR 16, 2019

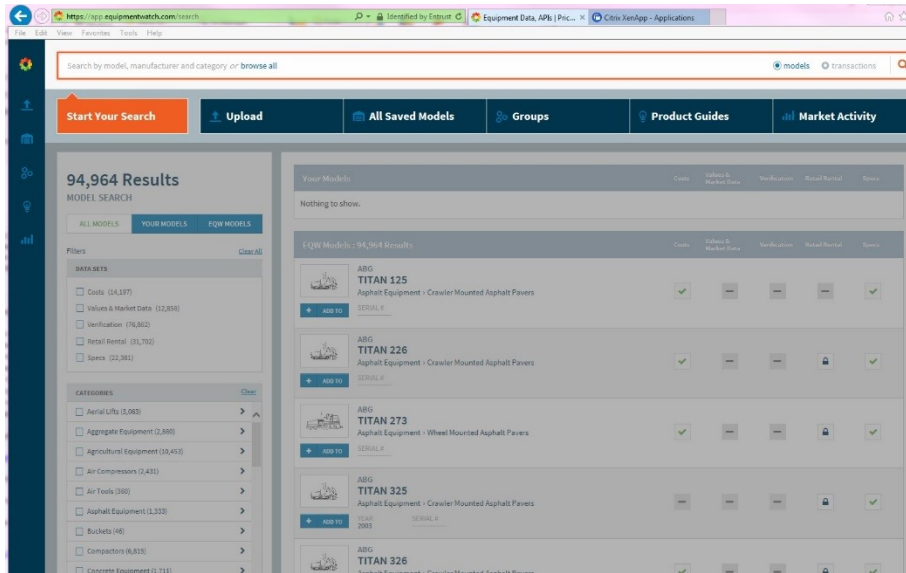
**Figure 4-4: Materials Affidavit**

- 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.



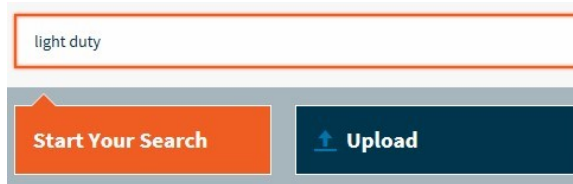






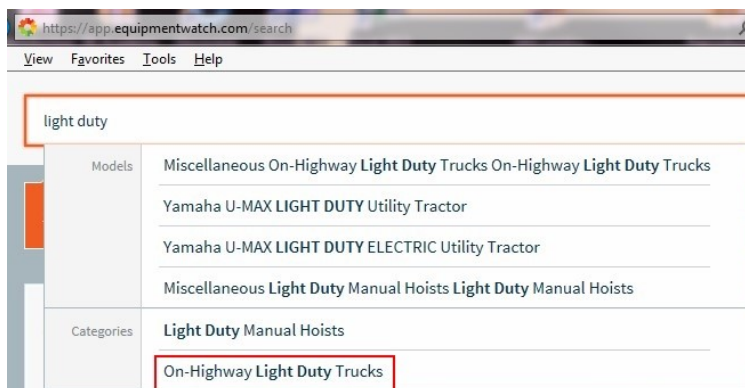
**Figure 4-8: EquipmentWatch Homepage**

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).



**Figure 4-9: EquipmentWatch Search Area**

- 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).



**Figure 4-10: EquipmentWatch Search Choices**

- b. Option 2

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

BY CATEGORY		Clear
<input type="checkbox"/>	Motorized Hand Trucks (Walkies) (470)	>
<input type="checkbox"/>	Narrow Aisle Lift Trucks (943)	>
<input type="checkbox"/>	Off-Highway Trucks (1,035)	>
<input type="checkbox"/>	On-Highway Trucks (8)	>
<input type="checkbox"/>	On-Highway/Off-Highway Trailers (59)	>
<input type="checkbox"/>	Pile Drivers (365)	>
<input type="checkbox"/>	Portable Water Towers (34)	>

**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.

BY CATEGORY		Clear
<input type="checkbox"/>	Motorized Hand Trucks (Walkies) (470)	>
<input type="checkbox"/>	Narrow Aisle Lift Trucks (943)	>
<input type="checkbox"/>	Off-Highway Trucks (1,035)	>
<input type="checkbox"/>	On-Highway Trucks (8)	▼
<input type="checkbox"/>	On-Highway Flatbed Trucks (1)	
<input checked="" type="checkbox"/>	On-Highway Light Duty Trucks (1)	
<input type="checkbox"/>	On-Highway Rear Dumps (1)	
<input type="checkbox"/>	On-Highway Truck Rail Gear (1)	
<input type="checkbox"/>	On-Highway Truck Tractors (1)	

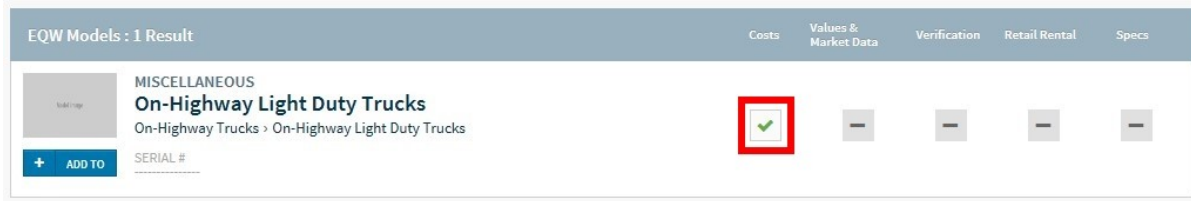
**Figure 4-12: EquipmentWatch By Category Search**

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

BY MANUFACTURER		Clear
<input checked="" type="checkbox"/>	On-Highway Light Duty Trucks (1)	▼
Search		
<input type="checkbox"/>	Kolberg (1)	
<input checked="" type="checkbox"/>	Miscellaneous (2)	

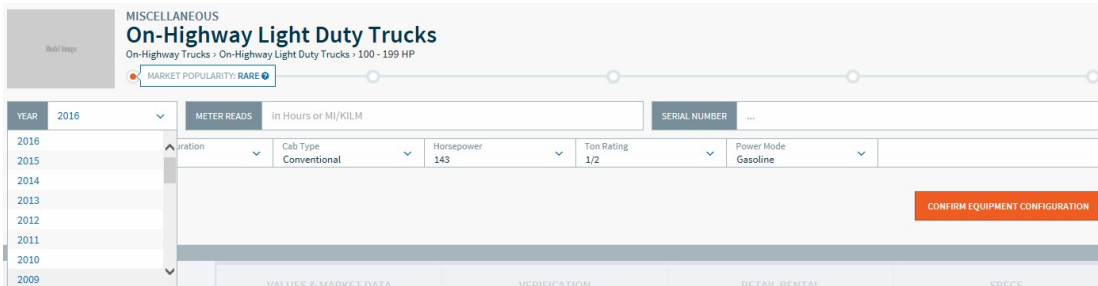
**Figure 4-13: EquipmentWatch By Manufacturer Search**

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



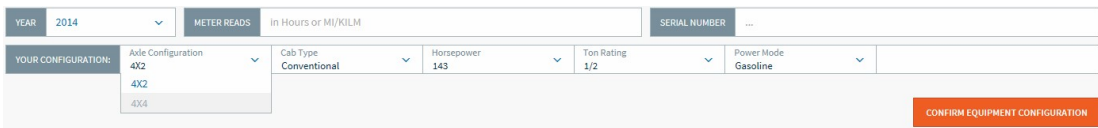
**Figure 4-14: EquipmentWatch Model Result**

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



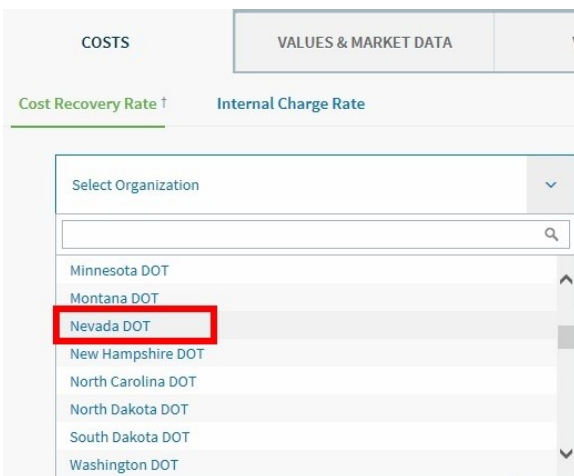
**Figure 4-15: EquipmentWatch Equipment Record**

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



**Figure 4-16: EquipmentWatch Configuration Confirmation**

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



**Figure 4-17: EquipmentWatch Select Organization**

- 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.

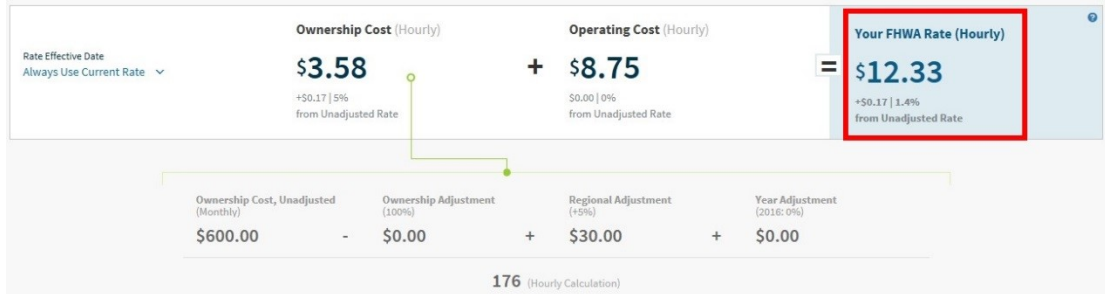



Figure 4-18: EquipmentWatch FHWA Rate (Hourly)

- 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.

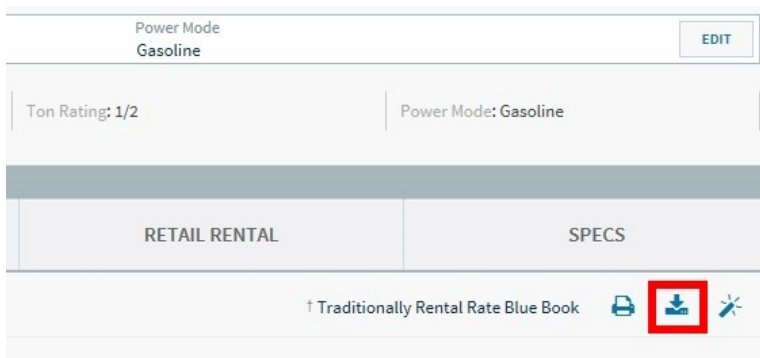


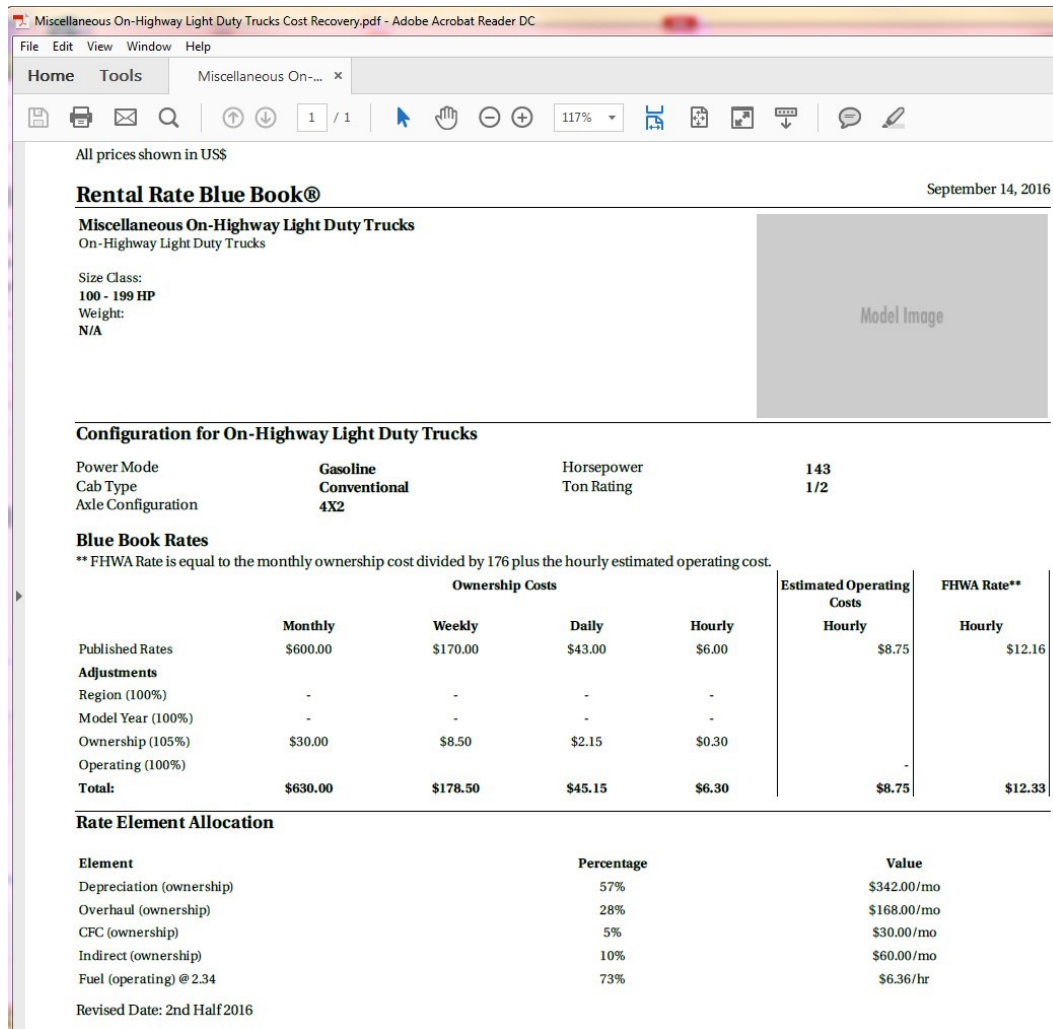
Figure 4-19: EquipmentWatch Report Download

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



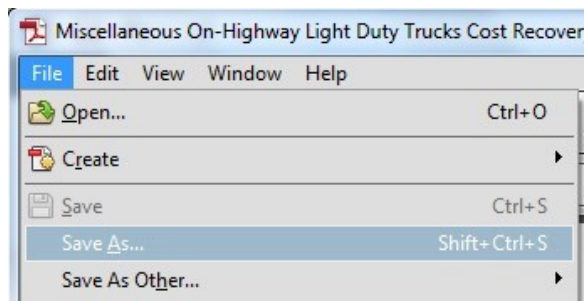
Figure 4-20: Open or Save Pop-up

- 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).

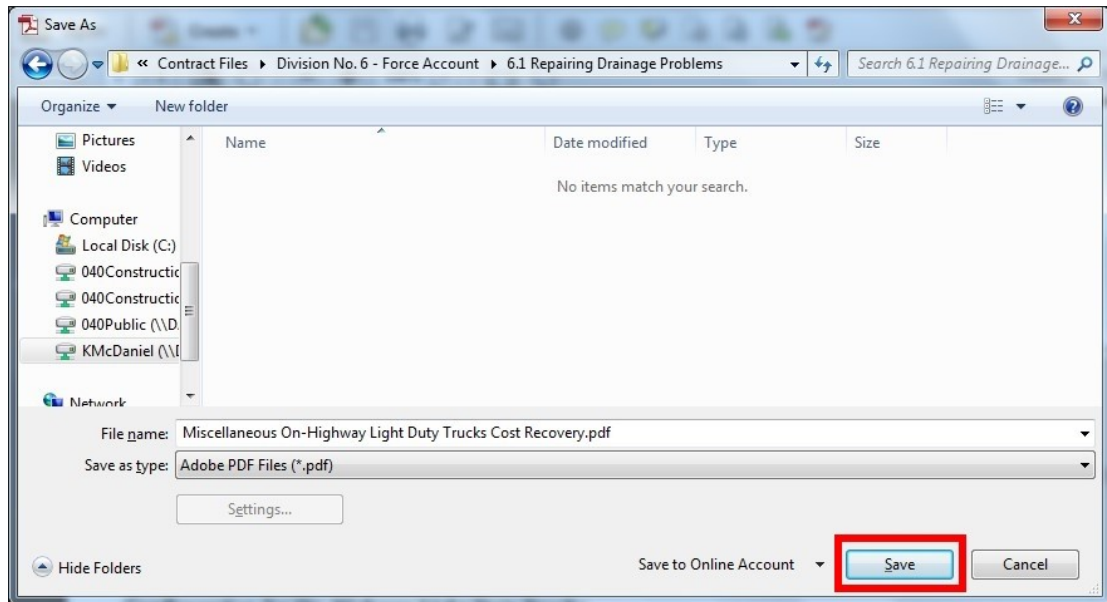


Figure 4-23: Save As Window

## UNIFORM TRAFFIC CONTROL OFFICER FORCE ACCOUNT

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.





**SERVICE INVOICE**

**HIGHWAY PATROL DIVISION**

357 HAMMILL LANE  
 RENO, NEVADA 89511-2015  
 (775) 688-2500  
 Fax: (775) 688-2788

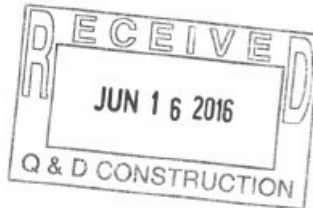
**SERVICE FOR:**

Traffic Control in construction zones  
 May 23 - 27, 2016  
 Tuesday - Friday  
 Mt. Rose project

**INVOICE NUMBER** RN16-42-03  
**NHP TAX I.D.#** 88-600022  
**DATE** 6/15/2016

**BILL TO:**

Q&D Construction  
 Attn: Sarah VanEmmerik  
 1050 South 21st Street  
 Sparks, NV 89431



DATE	SERVICE DESCRIPTION	MILES	HOURS	RATE	AMOUNT
5/23/2016	<b>Trooper</b> (TOTAL HRS WORKED)		10.5	\$65.49	\$687.65
	9.5 hrs of immobile svcs (round to 1 hr from above total)		9.5	\$4.00	\$38.00
	0 miles of mobile svcs (from substation to substation)	0		\$0.40	\$0.00
	<b>Trooper</b> (TOTAL HRS WORKED)		10.5	\$65.49	\$687.65
	9.5 hrs of immobile svcs (round to 1 hr from above total)		9.5	\$4.00	\$38.00
	0 miles of mobile svcs (from substation to substation)	0		\$0.40	\$0.00
5/24/2016	<b>Trooper</b> (TOTAL HRS WORKED)		6	\$65.49	\$392.94
	5 hrs of immobile svcs (round to 1 hr from above total)		5	\$4.00	\$20.00
	0 miles of mobile svcs (from substation to substation)	0		\$0.40	\$0.00
	<b>Trooper</b> (TOTAL HRS WORKED)		6	\$65.49	\$392.94
	5 hrs of immobile svcs (round to 1 hr from above total)		5	\$4.00	\$20.00
	0 miles of mobile svcs (from substation to substation)	0		\$0.40	\$0.00
5/25/2016	<b>Trooper</b> (TOTAL HRS WORKED)		10.25	\$65.49	\$671.27
	9.25 hrs of immobile svcs (round to 1 hr from above total)		9.25	\$4.00	\$37.00
	0 miles of mobile svcs (from substation to substation)	0		\$0.40	\$0.00
	<b>Trooper</b> (TOTAL HRS WORKED)		10.5	\$65.49	\$687.65
	9.5 hrs of immobile svcs (round to 1 hr from above total)		9.5	\$4.00	\$38.00
	0 miles of mobile svcs (from substation to substation)	0		\$0.40	\$0.00
<b>TOTALS</b>		<b>0</b>	<b>101.5</b>		<b>\$3,711.09</b>

Nevada Highway Patrol  
 357 Hammill Lane  
 Reno, Nevada 89511-2015

**page totals \$3,711.09**

created 6-15-16  
 updated

Figure 4-24: Uniformed Traffic Control Invoice

Contract No. 3636 STATE OF NEVADA DEPARTMENT OF TRANSPORTATION Date Range 5/23 - 5/27

Contract Modification No. \_\_\_\_\_ **DAILY COSTS OF FORCE ACCOUNT** Report No. 1 of 1

Description of Work: Uniformed Traffic Control Officer/6/6

Category No. 01		Item No. 624 0010				
(LABOR)						
Name	Classification	Hour	Rate	Vacation	Remote Area Pay	Total
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
Rates verified against payroll no		Total Payroll				\$ 0.00
for contractor:		Labor Surcharge (see special provisions) @ 23.82%				\$ 0.00
for week ending:		( ) other fringe benefits @ \$ 0.00 /hr. for 0 hrs.				\$ 0.00
		( ) other fringe benefits @ \$ 0.00 /hr. for 0 hrs.				\$ 0.00
		( ) other fringe benefits @ \$ 0.00 /hr. for 0 hrs.				\$ 0.00
		( ) other fringe benefits @ \$ 0.00 /hr. for 0 hrs.				\$ 0.00
		Subsistence and/or travel				\$ 0.00
		Subtotal				\$ 0.00
		+ 25.00% on labor costs				\$ 0.00
Verified by:		Total cost of labor				(A) \$ 0.00
(EQUIPMENT)			Year	Hours	Rate	Total
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
Note: Obtain rental rates from Equipment Watch			Subtotal			\$ 0.00
			+ 20.00% on equipment costs			\$ 0.00
			Total cost of equipment		(B)	\$ 0.00
(MATERIALS)					Invoice No.	Total
NHP - Traffic control in construction zone					RN16-42-03	\$ 3,711.09
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
						\$ 0.00
Approved:					Subtotal	\$ 3,711.09
					+ 10.00% on material costs	\$ 371.11
					Sales tax (if paid) 0.00%	\$ 0.00
					Total cost of materials	(C) \$ 4,082.20
					Total (A)+(B)+(C)	\$ 4,082.20

Approved: Brett Favre State's Representative Title Tech IV

Willie Davis Contractor's Representative Title Proj. Mgr.

Rates and extensions by Deena Rose  
 Checked by Cecilia Whited  
 Estimate no. 10

Figure 4-25: Completed Daily Costs Force Account Form (Uniformed Traffic Control)





**Invoice**

RailPros Invoice #	AC63021702
Invoice Date	2/16/2017
Due Date	2/16/2017
RP Task Order No.	6302
PO#	PO#16208
Terms	Due on receipt

*SERVICES PROVIDED TO:*  
 ACC Southwest  
 Attn: Linda Rogbers - A/P  
 PO Box 60726  
 Phoenix, AZ 85082

**3583**

Submitted Via:

Task Name	RWIC Protection	
Location	Caliente	NV
Period	Jan-17	

Description	U/M	Quantity	Rate	Amount
RWIC Chad Winn - 02/01, 02/02	DAILY	2	950.00	1,900.00
RWIC Chad Winn	OT	3	125.00	375.00

(supporting documents attached)

**PLEASE PAY THIS AMOUNT >>**

<i>Due this invoice</i>	<b>\$2,275.00</b>
-------------------------	-------------------

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: 682-223-6897  
 Fax: 866-762-7619  
 Email: [accounting@railprosfs.com](mailto:accounting@railprosfs.com)

Figure 4-27: Railroad Flagger/Inspector Invoice







**Corporate Advisors**  
 "Helping Organizations Grow"

Sherman Tingey, Ph.D.  
 Principal

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  
 Partnering Workshop with NDOT  
**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).....	<u>-0-</u>

Subtotal..... \$ 217.49

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

*Receipts enclosed.*

Figure 4-30: Partnering Invoice







