

**SECTION 110**  
**FORCE ACCOUNT**  
**(Section added to FP-03)**

**110.01**     **DESCRIPTION** - This work consists of furnishing labor, material, equipment and tools for construction work ordered by the CO not otherwise provided for under the contract and unforeseen items not shown on the plans that are necessary to complete the project.

**110.02**     **GENERAL REQUIREMENTS** - Payment for work performed on a force account basis will be made as follows:

(a) Labor:

- (1) Wages - Before beginning work under force account, agree to a force account wage rate excluding fringe benefits, for each labor classification and foreman. The wage rates shall not be in excess of the rates paid for comparable work on the project. All labor and foremen employed on the force accounts work will be paid at the agreed wage rates.
- (2) Payroll costs – The Contractor will receive a fixed fee of 35% of the total actual cost of wages paid for all labor and foremen. This fee shall be the compensation to cover the cost of payroll tax, levies, insurance subsistence or travel costs, overheads, bonds and other general expenses.
- (3) Subsistence – Subsistence and/or travel costs paid for labor and foremen will be paid at their actual documented cost.
- (4) Overhead and Profit – An overhead factor of 10% will be applied to the direct costs determined in (1), (2), and (3) above. A profit factor of 10% will then be applied to the direct costs plus overhead costs.

(b) Material – The actual invoice cost of material delivered to the work and accepted will be paid. Transportation costs, exclusive of equipment costs paid in (c) below, will also be paid as part of the cost of material.

A 10 % overhead factor followed by a 10% profit factor will be applied to the cost of material.

(c) Equipment:

- (1) Contractor Owned Equipment – Equipment rates for all equipment and machinery (other than small tools) owned by the Contractor and/or subcontractor and authorized for use will be determined according to Subsection 109.06(b)(1)(c).
- (2) Rented Equipment – When a piece of equipment is rented or leased exclusively for the force account work, the actual invoice amount plus operating expenses will be paid provided such rates are reasonably in line with prevailing market rates for such equipment.

- (3) Owner Operated Equipment – Payment for owner-operated equipment used on force account work will be based on the actual paid invoice plus a markup of 5%.
- (4) Transportation Cost – Transportation cost may be in the form of equipment hours (if the equipment is moved under its own power), common carrier invoice amounts, or equipment and labor hours (if moved by the Contractor's and/or subcontractor's own forces). Expenses for moving each piece of equipment to and from the force account work site will be paid provided:
  - (a) Transportation costs are not included in any other invoice.
  - (b) The equipment is obtained from the nearest approved source.
  - (c) The return charges do not exceed the delivery charges.
  - (d) The equipment is not used at the force account work site on other contract work immediately before, after, or during the force account work.
- (5) Overhead and Profit – A 10% overhead factor followed by a 10% profit factor will be allowed for all equipment costs as determined in (1), (2), and (4).
- (6) Miscellaneous – No additional allowance will be made for general superintendence, the use of small tools, or other costs for which no specific allowance is provided.
- (7) Subcontracting – Invoiced amounts for force account work performed by sub-contractors are limited by (a) through (d) above. Payment will be made for the approved sub-contractor invoice plus a markup of 5% for administrative costs in connection with the subcontract work.
- (8) Records and Statements – Maintain a daily record of force account work on form provided or approved. Include the following detail:
  - a. Name, classification, date, daily hours, total hours, rate, and extension for each laborer and foremen. At the end of the pay period, support this information with copies of certified payroll.
  - b. Designation, dates, daily hours, total hours, rental rate, and extension for each unit of equipment.
  - c. Quantities of material, prices, and extensions.
  - d. Transportation of material.

Attach supporting invoices for material used and transportation charges.

If material used on the force account work is not specifically purchased for such work but is taken from the Contractor's stock, furnish and affidavit in lieu of an invoice certifying that the material was taken from stock, that the quantity claimed was actually used, and that the price and transportation claimed represent the actual cost to the Contractor.

Compare the records of the cost of force account work at the end of each day. The Contractor and the CO shall sign the record and each party must retain a copy.

- (9) Payment – No payment will be made for work performed on a force account basis until the signed records and statements required in (f) have been prepared.

Partial payment will be made for work performed on Force Account after receipt for the request for partial payments covering the work performed during the preceding calendar month. In preparing estimates, the material delivered on site and preparatory work may be taken in consideration provided that no payments for materials on site will be made unless such request is accompanied by a receipt or certification showing that the Contractor has made full payment to the supplier for such materials.

Payment will be made under:

Pay Item No.	Pay Item	Pay Unit
11001	Force Account Work	Contingent Sum

**END OF SECTION 110**

**END OF DIVISION 100  
GENERAL REQUIREMENTS**