

B-11: FORCE ACCOUNT RECORDKEEPING

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Labor Cost Records:

1. Hiring and personnel records to include dates of employment, name, address, social security number, work classification, rate of pay, fringe benefits and other pertinent information.
2. Payroll and time distribution records to include daily time records showing straight and overtime hours worked, project location and description of work, gross wages earned at the end of the payroll period, authorized deductions, net wages to the employees, canceled checks, and proof of payment of fringe benefits and deductions by the Grantee. (Overtime pay will be governed by the Grantee's local policy).
3. The payroll system must have a method to report hours separately for employees who split their work between normal local government activities and a particular LCDBG-funded project. Such separate reporting may be indicated on the face of each weekly payroll or by supplemental statement to each weekly payroll.

Equipment Use Record:

1. Daily use records to include description of equipment, project description and location where equipment was used, number of hours used, name of operator, and use rate.
2. Records to support use allowance or depreciation charge.

Materials Procurement Records: (The documentation will vary according to whether or not materials were obtained based upon quotes or competitive bids.)

1. Bid documents including description of materials,
2. Notarized proof of advertisement for bids,
3. Minutes of bid opening,
4. Bidders' proposals,
5. Evaluation and recommendations of award,
6. Resolution of award,
7. Contract documents,
8. Delivery and inventory records (itemized), and
9. Invoice and payment records (itemized).

Project Execution and Administration Records:

1. Determination to use force account to include opinion of legal counsel,
2. Written approval from Office of Community Development allowing the use of force account.
3. Architect-Engineer Contract,
4. Plans and specifications,
5. Cost Estimates,
6. Work orders and change orders,
7. Inspection reports,
8. Progress payments,
9. Field measurements, test, surveys, etc., and
10. Other documentation related to the force account project (Note: Records to support the Grantee's compliance efforts with respect to other program requirements, equal opportunity, housing, citizen participation, etc., are not described here).