

## FORCE ACCOUNT LABOR SUMMARY INSTRUCTIONS FEMA Form 90-123

Force account is the term used to define labor performed by the applicant's personnel.

- \* Record regular and overtime hours separately.
- \* Record regular and overtime benefits separately.
- \* Attach a Fringe Benefits Rate sheet for the benefit breakdown. You can use an average rate if there are different benefit rates for employees.

### **Complete the Record as Follows:**

- \* **Applicant:** Enter organization's name.
- \* **PA ID No.:** Enter the computer tracking number that FEMA assigns to applicant organization. Your Public Assistance Coordinator can provide you with this number.
- \* **Project No.:** Enter the number assigned to this project.
- \* **Disaster:** Enter the declaration number for this disaster. The Public Assistance Coordinator can also provide you with this information.
- \* **Location/Site:** This item can range from an "address," "intersection of...," "1 mile south of...on..." to "county wide." If damages are in different locations or different counties please list each location. Include latitude and longitude of the project if known.
- \* **Category:** Indicate the category of the project according to FEMA specified work categories (i.e.; B, H, Z). This is optional.
- \* **Period Covering:** Enter the dates that this period covers.
- \* **Description of Work Performed:** Enter a brief description of work performed.
- \* **Dates & Hours Worked:** Enter the dates, days, and hours worked.
- \* **Name:** Enter the name of each employee who worked the project.
- \* **Job Title:** Enter the title or occupation of each employee who worked the project.
- \* **REG:** Enter the regular hours that each employee worked on the project.

- \* **O.T.:** Enter the overtime hours that each employee worked on the project. Record regular and overtime hours. **Reminder: Only overtime is eligible for emergency work.**
- \* **Cost / Total Hours:** For the Word version, enter the total hours for the week. The Excel version will calculate the total hours for the week and auto fill the "Total Hours" cell.
- \* **Costs / Hourly Rate:** Enter each employee's hourly rate.
- \* **Costs / Benefits Rate/Hr.:** Enter each employee's hourly benefit rate. There should be different percentages for regular versus overtime benefit rates.
- \* **Costs / Total Hourly Rate:** Excel will add the employee's hourly rate in the "Hourly Rate" block and the hourly benefits rate in the "Benefit Rate/HR" block, and auto fill the "Total Hourly Rate" block.
- \* **Costs / Total Costs:** Multiply the entries in the "Total Hrs" and "Total Hourly Rate" blocks and fill in the "Total Costs" block. The Excel version will auto calculate these fields.
- \* **Total Cost for Force Account Labor Regular Time:** Add the entries in the "Total Costs", "REG" block for each employee and the results in the "Total Cost for Force Account Labor Regular Time" block.
- \* **Total Cost for Force Account Labor Overtime:** Add the entries in the "Total Costs", "O.T." block for each employee and the results in the "Total Cost for Force Account Labor Overtime" block.
- \* **Certified:** Record the name, title, and date of the person certifying the Force Account Labor Summary Record.