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Product Name: **FORCE ACCOUNT PLAN**

PMP Appendix: APPENDIX M

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ABSTRACT: This deliverable describes the Columbia River Crossing (CRC) project partners that will need to track costs associated with Force Account eligible activities, defines those activities that would be considered Force Account work, describes the process for determining and tracking the cost of eligible activities, and the quality assurance and quality control (QA/QC) measures that will be implemented to ensure that such costs are correctly recorded and reported.

FORCE ACCOUNT PLAN

Draft Report

May 2013



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ACRONYMS

CRC	Columbia River Crossing
C-TRAN	Clark County Public Transportation Benefit Area
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
LRT	Light Rail Transit
MAX	Metropolitan Area Express
ODOT	Oregon Department of Transportation
OMB	Office of Management and Budget
QA/QC	Quality Assurance/ Quality Control
ROW	Right of Way
TEF	Transportation Equipment Fund
TRAINS	Transportation Reporting and Accounting Information System
TriMet	Tri-County Metropolitan Transportation District of Oregon
WSDOT	Washington Department of Transportation

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1. Introduction

1.1 Purpose

The purpose of this plan is to define the Columbia River Crossing (CRC) project partners that will need to track costs associated with Force Account eligible activities, define those activities that would be considered Force Account work, describe the process for determining and tracking the cost of eligible activities, and the quality assurance and quality control (QA/QC) measures that will be implemented to ensure that such costs are correctly recorded and reported.

This plan is specific to the CRC project and is required because the cost of such work is expected to be in excess of \$100,000.

Force account work is defined by the Federal Transit Administration (FTA) as the use of a grantee's own labor force to accomplish a capital grant project¹. The use of force account labor is a project management function, rather than a procurement or contract administration function². These definitions also apply to work performed by grant subrecipients' own labor. Force account is not considered to include grant or project administration costs³, activities associated with start-up, or third party contracts; a recipient's contract with a vendor or contractor⁴, all of which are otherwise direct project costs.

1.2 Recipients and Subrecipients

A grantee is defined as an entity to which a grant is awarded directly by FTA to support a specific project in which the FTA does not take an active role or retain substantial control⁵. This term is used interchangeable with "grant recipient" and "recipient." A subrecipient is defined by FTA as a state or local government authority, non-profit organization, or operator of public transportation services that receives a grant indirectly through a recipient⁶.

The grantee for the CRC project is the Washington State Department of Transportation (WSDOT), and the subrecipients are the Oregon Department of Transportation (ODOT), Tri-County Metropolitan Transportation District of Oregon (TriMet) and Clark County Public Transit Benefit Area Authority (C-TRAN). Although the Cities of Portland and Vancouver are project partners, they are not considered subrecipients.

¹ FTA 2012, page I-5

² FTA 2013, page V-1

³ FTA 2012, page IV-34

⁴ FTA 2013, page I-7

⁵ FTA 2012, page I-5

⁶ FTA 2012, page I-9

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2. Eligible Activities

2.1 Overview

Force account work performed by the recipient's (or grantee's) and subrecipients' own labor may consist of the design, construction, refurbishment, inspection, and construction management activities, if eligible for reimbursement under the grant. Costs would include direct labor, materials and services associated with such activities. Incremental labor costs from flagging protection, service diversions, or other activities directly related to the capital grant may also be defined as force account work⁷. Eligible costs would not include time spent by the recipient's and subrecipients' managers to plan, prepare for, and supervise force account activities, or for its staff to track and report on expenditures.

For the purposes of this plan, it is assumed that activities by a recipient's or subrecipient's own labor related to checking and reviewing the work performed by design or environmental consultants would be considered an administrative function. Work associated with start-up activities, however, are not considered force account. Although these costs would be included in an approved grant and the work is typically performed by a recipient or subrecipient, such activities specifically support the activation and pre-revenue operations of the project rather than design and construction, and these costs are tracked and reported elsewhere.

Any one of four conditions would warrant the use of a recipient's or subrecipient's own labor forces rather than a contractor⁸. These conditions are:

- 1) Cost savings;
- 2) Exclusive expertise;
- 3) Safety and efficiency of operations;
- 4) Union agreement, including Revised Code of Washington (RCW) and Washington Administrative Codes (WAC).

FTA prior review of a force account plan and justification are required where the total estimated cost of force account work to be performed under the grant is greater than \$10,000,000. When work to be performed is less than \$10,000,000 but over \$100,000, a force account plan is required to be in the grantee's file, but does not require prior FTA approval. When work to be performed using force account is less than \$100,000 a detailed plan is not required.

The following sections describe anticipated force account activities for each of the recipients and subrecipients.

⁷ FTA 2012, page IV-34

⁸ FTA 2012, page IV-24

2.2 WSDOT

Eligible force account work performed by WSDOT personnel could include:

- Geotechnical exploration work and engineering in the project vicinity of Washington Transit, Park and Ride Garages, and River Crossing Bridges and Approaches leading up to contract procurement, and also review costs as needed for the River Crossing. WSDOT typically does their own geotechnical exploration and engineering, but hires consultants as needed if own resources are not available.
- Washington State Patrol presence on the Interstate during certain stages of Interstate work, primarily at night. This state force work is reimbursed by agreement with Washington State Patrol.
- Physical design and preparation of technical specifications for the design build contracts and also Plans, Specifications and Estimates for the DBB contracts that include FTA funding. An example of the latter would be the Test Shaft Program. Agency personnel were engaged in physical design, writing the specifications, creating the estimates in preparation for advertising the contract..
- Personnel costs for acquisition of property and easements required for project construction. WSDOT personnel traditionally perform such work because they are intimately familiar with the procedures established by the agency for right-of-way acquisition⁹.

2.3 ODOT

Eligible force account work performed by ODOT personnel could include:

- Safety support to design and environmental consultant staff working adjacent to or on a road or highway. This work, which could include the provision of staff and vehicles to direct traffic around the work area, would be performed by ODOT for safety and efficiency reasons.
- Self-performed design of and preparation of technical specifications for items to be permanently incorporated in or to aid the construction of the project. Agency personnel may be physically engaged in performing design because they have unique knowledge regarding the item being designed and, as such, can perform the work more cost-effectively than a consultant.
- Direct supervision of contractors constructing the permanent work or undertaking geotechnical exploration work to aid design. ODOT personnel traditionally perform such work because they are uniquely qualified to best interpret and enforce the agency's technical specifications and contract language.
- Personnel costs for acquisition of property and easements required for project construction. ODOT personnel traditionally perform such work because they are

⁹ WSDOT 2006

intimately familiar with the procedures established by the agency for right-of-way acquisition¹⁰

2.4 TriMet

Eligible force account work performed by TriMet personnel could include direct labor, and direct materials and services costs associated with activities by the TriMet's own forces supporting the project's construction of interfaces between the new project and TriMet's existing system. This may include Maintenance-of-Way operations support in constructing trackway crossings and tie-ins of the alignment with TriMet's existing light rail system, including "Bus Bridge" diversions of light rail necessitated by construction work, and support to tie-in signals, communications and traction power substations, among other things. Specific identified elements may include, but are not limited to:

- Provision of a bus-bridge between existing MAX Yellow LRT Line stations originating or terminating at Expo to accommodate construction at the interface between the new LRT guideway from Expo to Clark College, and the existing Yellow Line south of Expo. Activities and costs would also include staff to manually operate switches, customer service staff to assist with the transfer of customers and to ensure customers do not inadvertently wait for service at closed stations, provision of signage, and security for closed stations and light rail vehicles that may need to be parked overnight at Lombard. Such activities are considered eligible force account work because TriMet is uniquely knowledgeable and qualified to operate its transit system and because of collective bargaining agreements that require work on existing, in-service equipment and facilities be performed by bargaining unit personnel.
- Maintenance of Way operations support to construct the tie-in between the existing MAX Yellow LRT Line at Expo and the new extension to Clark College in Vancouver. Activities could include isolating (or protecting) the construction area to ensure the safe operation of trains that will continue to operate, monitoring the effect of construction activities on existing infrastructure, and testing systems before the track is placed back in service. TriMet staff is uniquely knowledgeable and qualified to perform modifications to existing in-service equipment and facilities, and ensuring the safety and efficiency of operations while such work is being performed. In addition, collective bargaining agreements that require work on existing, in-service equipment and facilities be performed by bargaining unit personnel.
- Modifications to TriMet's existing operations software to accommodate the new extension of the MAX Yellow Line to Clark College in Vancouver. TriMet staff is uniquely knowledgeable and qualified to perform modifications to existing, in-service equipment and facilities, and collective bargaining agreements that require work on existing, in-service equipment and facilities be performed by bargaining unit personnel.

2.5 C-TRAN

Eligible force account work performed by C-TRAN personnel could include:

¹⁰ ODOT 2011

- Provision of additional bus service, paratransit and vanpool service to offset the expected loss in capacity within the project corridor during construction. C-TRAN currently operates the bus service and vanpool programs and its staff is uniquely knowledgeable and qualified to provide these expanded services. In addition, collective bargaining agreements that require work on existing, in-service equipment and facilities be performed by bargaining unit personnel. Such work would be part of the overall Construction Phase Transportation Demand Management Program.
- Modifications to C-TRAN's existing bus service to accommodate construction. Activities could include re-routing existing bus lines, providing temporary bus stops and shelters, and additional staff to communicate detours and schedule changes to passengers. C-TRAN currently operates the bus service and collective bargaining agreements that require work on existing, in-service equipment and facilities be performed by bargaining unit personnel.
- Modifications to C-TRAN's existing operations software to accommodate the new extension of the MAX Yellow Line to Clark College in Vancouver and changes in bus routes needed to accommodate LRT. C-TRAN staff is uniquely knowledgeable and qualified to perform modifications to existing, in-service equipment and facilities, and collective bargaining agreements that require work on existing, in-service equipment and facilities be performed by bargaining unit personnel.

3. Tracking Expenditures

In general, invoices, time records, and other documents in support of eligible force account expenditures will be maintained in a manner appropriate for audit by outside organizations. They shall clearly delineate costs applicable to the grant, and where several documents are used to record time, they will be consistent with each other. Documents, including invoices from subrecipients, will be maintained for three years after grant closeout.

The following subsections describe WSDOT procedure while Appendices B through D describe the procedures for program subrecipients: ODOT, TriMet and C-TRAN, respectively.

3.1 Cost Calculation

Tables 1 provides a summary of the estimated cost of force account activities for WSDOT and each subrecipient, the details of which are included in Appendix A of this report.

The cost of labor used for the estimates includes an allowance for fringe benefits, which are calculated annually in accordance with the federal Office of Management and Budget requirements¹¹. Agency fringe benefit costs will be applied to labor costs on invoices for force account work.

The cost of equipment used for the estimates will be based on the most current edition of the WSDOT Transportation Equipment Fund (TEF) Rental Rates¹².

3.2 Materials, Services, and Labor

In order to ensure that Force Account activities are charged to the federal grant and able to be tracked, a new Transportation Reporting and Accounting Information System (TRAINS) Group will be set up under each Work Order Number and the TRAINS Group number. Both will be tied to the federal grant number when it is issued.

The Project Controls Manager for the CRC project will determine what activities are deemed eligible force account work, and will advise appropriate managers and/or supervisors of such when the services are requested and issue the needed task orders. Full-time employees at Level E4 and above generally do not submit weekly timesheets and, as such, would not be able to charge time to force account activities. This will eliminate the likelihood of managers or supervisors being included under this item.

¹¹ OMB 2004

¹² WSDOT 2011

Procedures will be developed and sent to managers and supervisors of staff likely to be involved in force account activities. These procedures will define what is and what is not considered force account work, and will explain how to properly record and document time, equipment and materials.

When there is an error or oversight, such as an employee realizing that he/she forgot to code their time to the force account work, this information is forwarded to the timekeeper who will submit a journal voucher to charge the time to the force account grant work.

After payroll is completed the WSDOT Headquarters' Accountant runs the Labor Distribution Report. The Labor Distribution Report lists the labor and equipment charges to the grant by TRAINS Group and Work Operation Code.

Procedures will be developed to ensure that invoices submitted by subrecipients for force account activities are consistent with those produced by WSDOT and meet the requirements for FTA review and approval.

3.3 Quality Control

Responsible managers and supervisors will ensure that eligible force account costs are charged to the grant and that those charges are properly documented using established WSDOT timekeeping and recordkeeping procedures¹³.

Table 3-1. **Summary of Estimated Force Account Activities**

Force Account Activity	Date	Vehicle Cost	Equipment Cost	Labor
WSDOT				
ODOT				
TRIMET				
C-TRAN				

¹³ WSDOT Payroll Manual M13-08 - Responsibilities

4. References

- Federal Transit Administration (FTA). 2012. *FTA C 5010.1D – Grant Management Requirements*. Revision 1, August 27, 2012.
- Federal Transit Administration (FTA). 2013. *FTA C 4220.1F– Third Party Contracting Guidance*. Revision 4, March 18, 2013.
- Office of Management and Budget (OMB). 2004. *Cost Principals for State, Local, and Indian Tribal Governments*. Circular Number A-87. Revised May 10, 2004.
- Oregon Department of Transportation (ODOT). 2011. *Oregon Right of Way Manual*. Updated January 2011.
- Washington State Department of Transportation (WSDOT). 2006. *Right of Way Manual*. Publication number M 26-01. Updated October 2006.
- Washington State Department of Transportation (WSDOT). 2009. *Payroll Manual, Rules, Procedures & Responsibilities*. Publication number M13-08. Updated July, 2009.
- Washington State Department of Transportation (WSDOT). 2011. *Transportation Equipment Fund, Rental Rates, FY2012 and 2013*. Published June 8, 2011.

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A. Force Account Cost Estimates

WSDOT – Projected Force Account Activities

Force Account Activity	Date	Vehicle Cost	Equipment Cost	Labor		Totals

These tables are currently being populated by the respective agencies and will be submitted prior to the final FFGA

ODOT – Projected Force Account Activities

Force Account Activity	Date	Vehicle Cost	Equipment Cost	Labor		Totals

These tables are currently being populated by the respective agencies and will be submitted prior to the final FFGA

TRIMET – Projected Force Account Activities

Force Account Activity	Date	Vehicle Cost	Equipment Cost	Labor		Totals
		<p>These tables are currently being populated by the respective agencies and will be submitted prior to the final FFGA</p>				

C-TRAN – Projected Force Account Activities

Force Account Activity	Date	Vehicle Cost	Equipment Cost	Labor		Totals
		<p>These tables are currently being populated by the respective agencies and will be submitted prior to the final FFGA</p>				

B. ODOT Force Account Cost Collection Procedures

B.1 General

The following sections describe the procedures that will be used by ODOT to track and report force account expenditures.

In general, invoices, time records, and other documents in support of eligible force account expenditures will be maintained in a manner appropriate for audit by outside organizations. They shall clearly delineate costs applicable to the grant, and where several documents are used to record time, they will be consistent with each other. Documents, including invoices from subrecipients, will be maintained for three years after grant closeout.

B.2 Cost Calculation

Table 1 provides a summary of the estimated cost of force account activities for WSDOT and each subrecipient, the details of which are included in Appendix A.

The cost of labor used for the estimates includes an allowance for fringe benefits, which are calculated annually in accordance with the federal Office of Management and Budget requirements¹. Fringe benefits will be applied to labor costs on invoices for force account work.

The cost of equipment used for the estimates will be based on the most current edition of the Rental Rate Blue Books for Construction Equipment (“Blue Book”), Volumes 1, 2, and 3, published by Penton Media, Inc. or other established ODOT equipment rate.

B.3 Materials, Services, and Labor

In order to assure that Force Account activities are charged to the federal grant and able to be tracked, ODOT will create a unique Transportation Environment Accounting and Management System (TEAMS) Expenditure Account/Subjob (EA/SJ) that will be utilized for eligible force account activities.

Eligible costs for equipment, materials, services, and expenses for force account work will utilize ODOT standard accounting procedures and forms.

For example: It may be necessary to utilize a personal vehicle to conduct Force Account work. Private Car Miles and other expenses incurred by the employee will utilize ODOT Form 731-1023 for reimbursement. The EA/SJ code would be filled in the appropriate coding blocks to identify force account charges.

The Project Controls Manager for the CRC project will determine what activities are deemed eligible force account work, and will advise appropriate managers and/or supervisors of such when the services are requested.

¹ OMB 2004

Procedures will be developed and sent to managers and supervisors of staff likely to be involved in force account activities. These procedures will define what is and what is not considered force account work, and will explain how to properly record and document time, equipment and materials.

C. TriMet Force Account Cost Collection Procedures

C.1 General

The following information was developed to explain the collection of costs associated with the Columbia River Crossing (CRC) project Force Account Grant eligible activities.

These policies are specific to the CRC LRT project grant, which requires a separate cost collection system to identify the project's Force Account costs. In accordance with FTA guidance the use of Force Account is warranted for the following reasons:

- Exclusive expertise: TriMet operations personnel are uniquely knowledgeable and qualified to perform modifications to the existing, in-service light rail system.
- Safety and efficiency of operations: Because of exclusive expertise, TriMet can certify safety and efficiency of operations only if modifications to the existing, in-service light rail system are performed by its qualified personnel and under TriMet operating procedures.
- Union agreement: TriMet's collective bargaining agreement and past practice establish jurisdiction for work on the existing, in-service equipment and facilities of the transit system to TriMet bargaining unit personnel.
- Pre-closure services: Work performed to isolate the work area from the existing in-service track and provide safe operating areas for trains that will continue to operate adjacent to the work area;
- During-closure services: Work including monitoring and inspecting the construction work as to its effects on the existing in-service track and rail systems, power down/power up activities, and test train support prior to the track being placed back into service;
- Maintenance-of-Way services: Operations support to project construction on the existing, in-service light rail system; and
- Post-closure services: Work including adjustments and minor repairs required after train-operations resume on the modified track segment. Allowance for post-closure services recognizes experience and history on past projects.

C.2 Materials and services costs which will be contributed

As a matter of policy, TriMet is electing to contribute the following (otherwise eligible) costs incurred in its Force Account activities, without charge to the CRC grant project:

- Usage costs for TriMet non-revenue vehicles utilized for the Maintenance-of-Way services and bus bridge services; and
- Miscellaneous minor costs for materials consumed for the Maintenance-of-Way services and bus bridge services.

C.3 Project support activities which are not to be charged to Force Account

- Grant or project administration activities which in this context means: effort by TriMet managers and staff to plan, prepare for, and supervise the performance of the CRC Force Account bus bridges and Maintenance-of-Way services.

- "Systems Installation and Testing" activities, which are services principally performed by Maintenance-of-Way personnel supporting acceptance testing and activation of the track, traction electrification, signals, and communication systems of the new alignment portions of the Columbia River Crossing project. Such activities are a specific category of Startup costs and will be indentified under a separate start-up account number.
- **Note:** Activities supporting crossings and tie-ins of the new alignments with the existing in-service transit system is considered Force Account work.

C.4 TriMet Cost Collection - General Requirements

Invoices, time records, training rosters, work orders, and other information in support of Force Account costs shall be maintained in a manner appropriate for audit by outside organizations.

- All records will clearly delineate costs applicable to the grant.
- Where several documents are used to record time (timecards, work logs, and exception sheets etc), the documents will be consistent with one another.
- Documents shall be maintained for three (3) years after grant closeout.

C.5 Materials and Services:

C.5.1 Materials and Services other than related to bus operations for bus bridges:

As a matter of policy, TriMet is electing to contribute usage costs for TriMet non-revenue vehicles utilized for the Maintenance-of-Way and bus bridge services, as well as miscellaneous minor costs for materials consumed for the Maintenance-of-Way and bus bridge services, without charging to Force Account. However, significant purchase of materials or services which are required for the Force Account activities will be charged to the grant. A special five-digit code will be created to identify the cost as a Force Account cost and ensure the cost is charged to the grant.

Per TriMet standard operating procedures for bus bridge events, a specific category of Materials and Services costs that will be charged to Force Account are site security services that will be used to support the bus bridge events. Site security services are provided through TriMet contracts (e.g. Wackenhut Corporation). The Operations Coordinator and / or Safety and Security Department, shall be responsible to identify the portion of man-hours and costs included on contracted site security contractor invoices used for the bus bridges support, and shall designate that portion of invoiced costs for payment using the designated Force Account grant code. Following this step, the invoices will be sent to TriMet Accounting. Accounting will forward the invoices to the CRC Transit Manager for approval prior to payment being issued.

C.5.2 Materials and Services related to bus operations for bus bridges:

The direct materials and services costs of operating bus bridges required by construction of the Columbia River Crossing project (i.e. fuel and bus maintenance materials) is included in the cost per bus-hour rate which will be used to charge the grant for the direct cost of operating bus bridges. This rate has been calculated by Finance based on the most recent available actual average TriMet costs for bus operation per hour.

See "Grant Charges for the Direct Costs of Bus Bridges" below for description of the procedure by which Materials and Services related to bus operation for bus bridges will be charged to the Columbia River Crossing project grant.

C.5.3 Labor

A special five-digit code will be assigned to identify time that is related to Force Account work.

C.5.4 Labor other than related to bus operations for bus bridges:

Labor hours and wages and salaries for grant eligible activities and their appropriate documentation are collected and documented at the department level using the same work assignment and timekeeping procedures in use today, taking care to appropriately document the Force Account work on timecards and exception sheets, as applicable.

When there is an error or oversight, for example an employee realizes that they forgot to code their time to the grant; the supporting information should be forwarded to the Grants Accountant who will make a journal entry to charge the time to the grant.

After payroll is run, the Grants Accountant will run the Labor Distribution Report (LDR). The LDR lists the labor charges to the grant by position. The Grants Accountant sends the LDR to the CRC Transit Manager for approval.

C.5.5 Labor related to bus operations for bus bridges:

The direct labor costs for bus operators and for bus maintenance for operating bus bridges necessitated by construction of the Columbia River Crossing project will be used to charge the grant for the direct cost of operating bus bridges. This rate has been calculated by Finance based on the most recent available actual average TriMet costs for bus operation per hour. See "Grant Charges for the Direct Costs of Bus Bridges" below for description of the procedure by which direct labor costs for bus operators operating bus bridges will be charged to the Columbia River Crossing project grant.

C.5.6 Grant Charges for the Direct Costs of Bus Bridges

The grant will be charged for the direct costs of bus bridges as follows:

- Transportation Station Agents, under direction of the Manager, Base Operations, shall create records of the number of buses used for the bus bridges from each TriMet bus operating facility for each hour over the period of days of each bus bridge event.
- Immediately following conclusion of each bus bridge event, the Manager, Base Operations shall issue a memorandum to the CRC Transit Manager certifying the number of bus-hours actually operated for the bus bridge event.
- The CRC Transit Manager shall charge the grant a dollar amount equal to the number of bus-hours actually operated times the applicable bus-bridge direct cost per bus-hour rate.

C.5.7 Labor, Fringe Rate Calculation

Labor expenditures will include an amount for fringe benefits where applicable. All fringe rates will be computed in accordance with Office of Management and Budget (OMB) Circular A-87, "*Cost Principles for State, Local, and Indian Tribal Governments.*"

Accounting is responsible for the calculation of fringe rates to be applied to labor costs associated with the start-up grant. Fringe rates will be calculated annually for the fiscal year.

C.5.8 Timekeeping, Responsible Managers and Administrative Support

Responsible managers and supervisors will ensure that eligible Force Account costs are charged to the grant and that those charges are properly documented using established timekeeping / recordkeeping systems.

The table below identifies Force Account activities and the timekeeping/ grant charging systems which shall be used.

<p>Bus Bridge direct costs:</p> <ul style="list-style-type: none"> - bus operations - fuel 	<p>Station agents record number of buses used from each garage for each hour during the bus bridge, Manager, Base Operations certifies bus-hours operated to CP&F Director, Program</p>
<p>Field Operations Services:</p> <ul style="list-style-type: none"> - Road Supervisors - Rail Supervisors 	<p>Employee fills in timesheet. Supervisor ensures time coded to grant.</p>
<p>Customer Services:</p>	<p>Employee fills in timesheet. Supervisor ensures time coded to grant.</p>
<p>Site Security Services:</p> <ul style="list-style-type: none"> - Contracted Security Officers 	<p>Contracted security on-site manager records officer hours used for bus bridges and includes such information in invoices. Operations Coordinator, Safety and Security Department reviews invoices</p>
<p>Maintenance-of-Way:</p> <ul style="list-style-type: none"> - Track Maintainers - Signal Maintainers 	<p>Timecard – supervisor ensures time coded to grant. Timekeeper verifies and enters time into SMS</p>

D. C-TRAN Force Account Cost Collection Procedures

D.1 General Requirements

Invoices, time records, training rosters, work orders, and other information in support of Force Account costs shall be maintained in a manner appropriate for audit by outside organizations.

- They shall clearly delineate costs applicable to the grant.
- Where several documents are used to record time (timecards, work logs, and exception sheets for example), the several documents will be consistent with each other.
- Documents shall be maintained for three (3) years after grant closeout.

D.2 Materials and Services

Materials and Services other than those related to bus operations

To assure the cost is charged to the grant, purchases of materials or services will be coded to a specific mode code. The two-digit code to be used to identify the cost as a Columbia River Crossing Force Account cost is **05**.

For example, it might be necessary to purchase A-boards to communicate bus detours and rerouting due to construction. To charge these materials to Columbia River Crossing Force Account, the Purchase Requisition account number would be **05.713.504.05.00.000**. Normally, such materials might be purchased via account 99.713.504.05.00.000, General Public Affairs.

Another example would be site security services that are provided through C-TRAN contracts. The Field Operations Manager who reviews invoices for C-TRAN contracted site security services shall be responsible to identify the portion of man-hours and costs included on contracted site security contractor invoices used to support the Columbia River Crossing. The Manager shall designate that portion of invoiced costs for payment using Force Account grant code 05.

Invoices are then forwarded to Accounting. Accounting will forward the invoices to the Columbia River Crossing Project Manager for approval prior to issuing payment.

Materials and Services related to bus operations

The direct materials and services costs of operating additional buses due to construction of the Columbia River Crossing project (i.e. fuel and bus maintenance materials) is included in the cost per bus-hour rate which will be used to charge the grant for the direct cost of operating additional buses. This rate is calculated by Finance based on the most recent available actual average C-TRAN costs for bus operation per hour.

The grant will be charged for the direct costs of operating additional buses due to construction as follows:

- The Operation Planning Supervisor, under direction of the Operations Chief, shall create records of the additional number of buses used due to construction for each hour over the period of days of each bus event.

- Immediately following conclusion of each bus event, the Operations Chief shall issue a memorandum to the Columbia River Crossing Project Manager certifying the number of bus-hours actually operated for the additional bus event.
- The Columbia River Crossing Project Manager shall calculate the bus-hours actually operated times the applicable bus event direct cost per bus-hour rate then forward to Finance for processing to the grant.

D.3 Labor

The two-digit code that identifies time that is related to Columbia River Crossing Force Account is **05**.

Labor other than those related to bus operation

Labor hours and wages and salaries for grant eligible activities and their appropriate documentation are collected and documented at the department level using the same work assignment and timekeeping procedures in use today, taking care to appropriately document the Columbia River Crossing Force Account work on timecards and exception sheets as applicable.

When there is an error or oversight, (for example, an employee realizes that he or she forgot to code their time to the grant) that information should be forwarded to the Financial Analyst who will make a journal entry to charge the time to the grant.

After payroll is run the Financial Analyst will run a Smartlist which lists the labor charges to the grant by position. The Financial Analyst sends the Smartlist report to the Columbia River Crossing Project Manager for approval.

Labor related to bus operations

The direct labor costs of bus operators and for bus maintenance for operating additional buses due to construction of the Columbia River Crossing project is included in the cost per bus-hour rate which will be used to charge the grant for the direct cost of operating additional buses. This rate is calculated by Finance based on the most recent available actual average C-TRAN costs for bus operation per hour.

The procedure by which direct labor costs for bus operators operating additional buses is described in detail under Materials and Services related to bus operations.

D.4 Labor, Fringe Rate Calculation

Labor expenditures will include an amount for fringe benefits where applicable. All fringe rates will be computed in accordance with Office of Management and Budget (OMB) Circular A-87, "*Cost Principles for State, Local, and Indian Tribal Governments.*" Finance is responsible for the calculation of fringe rates to be applied to labor costs associated with the start-up grant. Fringe rates will be calculated once per fiscal year.