**Overview**

Force Account Materials is the use of university inventory (generally held in stores inventory) and charging for the replacement cost to return to stores inventory for a depleteable asset to recovery Project Worksheets.

Force Account Materials has extremely extensive documentation guidelines. In addition, Federal Cost Accounting Standards require that federal funds be treated the same as all other funds. In the event that Force Account Materials is utilized, the employing department is responsible for obtaining all required documentation and remitting that documentation to Plant Accounting each month in which expenses are claimed.

**Force Account Materials Documentation Requirements**

Description of work performed

Type of material used:

Example: ceiling tiles pulled from inventory that match existing ceiling tiles that were undamaged

Rate being charged, and information on how the rate was developed.

Dates work is performed

Documentation of cost of materials (original procurement and payment data)

Force Account Materials information is to be submitted to Plant Accounting on a monthly basis.