



Ohio Revised Code

Section 723.53 Account of cost of construction by force account or direct labor.

Effective: June 30, 2021

Legislation: House Bill 74

Where the proper officers of any municipal corporation construct, reconstruct, widen, resurface, or repair a street or other public way by force account or direct labor, and the estimated cost of the work as defined in section 723.52 of the Revised Code exceeds the amount specified in that section, such municipal authorities shall cause to be kept by the engineer of the municipal corporation, or other officer or employee of the municipal corporation in charge of such work, a complete and accurate account, in detail, of the cost of doing the work. The account shall include labor, materials, freight, fuel, hauling, overhead expense, workers' compensation premiums, and all other items of cost and expense, including a reasonable allowance for the use of all tools and equipment used on or in connection with such work and for the depreciation on the tools and equipment. The engineer or other officer or employee shall keep such account, and within ninety days after the completion of any such work shall prepare a detailed and itemized statement of such cost and file the statement with the officer or board vested with authority to direct the doing of the work in question. Such officer or board shall thereupon examine the statement, correct it if necessary, and file it in the office of the officer or board. Such statement shall be kept on file for not less than two years and shall be open to public inspection.

This section and section 723.52 of the Revised Code do not apply to any municipal corporations having a charter form of government.
