of local government shall be distributed. In other words, it may seem of advantage to the municipality to combine one or more departments under one head or to provide for separate departments from those ordinarily recognized as incident to the public service. These are matters which, in my opinion, reside wholly within the field of local self government and I cannot see wherein Section 13 of Article XVIII extends authority to your bureau to prevent any internal arrangement of its business which a municipality may desire. So long as the report filed with you is a true reflection of the amount of expenditures of each purpose which the municipality recognizes as such, then I feel that compliance has been had with all of the requirements which can be made of such municipality under the authority contained in the section of the Constitution above referred to.

I am of the opinion, therefore, that the council of a charter city may legally provide by ordinance for administrative action, ignoring the provisions of Section 280 of the General Code, requiring that each department, improvement or public service furnishing service or property to another shall pay therefor at its true value.

Respectfully,
Edward C. Turner,
Attorney General.

1419.

APPROVAL, BONDS OF THE VILLAGE OF DEER PARK, HAMILTON COUNTY, OHIO—\$16,479.60.

Columbus, Ohio, December 22, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

1420.

APPROVAL, BONDS OF CHESTER TOWNSHIP RURAL SCHOOL DISTRICT, MEIGS COUNTY—\$59,000.00.

Columbus, Ohio, December 22, 1927.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.

1421.

DISAPPROVAL, BONDS OF THE CITY OF CONNEAUT, ASHTABULA COUNTY, OHIO—\$33,174.00.

COLUMBUS, OHIO, December 22, 1927.

Re: Bonds of the City of Conneaut, Ashtabula County, Ohio, \$33,174.00.

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—I have examined the transcript of the proceedings of council and other officers of the City of Conneaut, Ashtabula County, relative to the above bond