

interference with the religious freedom of any citizen of the state. I am of the opinion, therefore, that no resident of the state lawfully may set up his religious beliefs as an excuse for non-compliance with the compulsory school laws.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

1154.

APPROVAL, BONDS OF CITY OF HAMILTON, BUTLER COUNTY—  
\$30,400.00.

COLUMBUS, OHIO, November 6, 1929.

*Industrial Commission of Ohio, Columbus, Ohio.*

1155.

UNENCUMBERED BALANCES—INSTITUTIONAL FUND FOR WELFARE  
DEPARTMENT IN SENATE BILL NO. 28—UNAVAILABLE AFTER  
GENERAL APPROPRIATION BILL EFFECTIVE, IF NO APPROPRIATION  
FOR THE PURPOSE IN LATTER BILL—EXCEPTION.

**SYLLABUS:**

*The unencumbered balances as of December 31, 1928, in the institutional fund for the Department of Public Welfare as set forth in Senate Bill No. 28, are not available for allotment by the Controlling Board or any other use after the effective date of House Bill No. 510, if there were no appropriations for the purpose in the latter bill, excepting such funds as may properly be used to pay liabilities lawfully incurred under authority of such appropriation prior to the effective date of House Bill No. 510.*

COLUMBUS, OHIO, November 6, 1929.

HON. JOSEPH T. TRACY, *Auditor of State, Columbus, Ohio.*

DEAR SIR:—Your communication reads:

“I respectfully request your written opinion upon the following question:

Senate Bill No. 28, Eighty-eighth General Assembly, contains the following appropriation ‘To be allotted to the Department of Public Welfare for Additions and Betterments \* \* \* \* subject to the approval of the Controlling Board, there is hereby appropriated the unencumbered balance in the Institutional Building Fund on December 31, 1928, together with any receipts which may be credited to said fund during the period of this act.’