

towards the neutral items of expense: those expenses which are substantially the same in public and nonpublic schools. A corollary of this principle is that government should not bear the *complete* cost of constructing and operating nonpublic schools. Keeping the government's contribution to a limited basis means that some allocation of costs will certainly have been made. So long as the government's share is directed towards the neutral expenditures, government will not be involved in the purposeful support of religion. As already indicated in the discussion of the major Supreme Court decisions, the indirect benefit or detriment which may accrue to church-related institutions from such a governmental program is not forbidden by the first amendment because important national interests in education are at stake.¹⁰⁰

Fundamental to the entire discussion of the allocation of costs is the principle that when both governmental and nongovernmental institutions contribute to the cost of a program, the government has no right to insist on more than the achievement of the national purposes which the government intends to promote by making the expenditures. If those purposes are achieved, the nonpublic institution is constitutionally free and financially entitled to use its own funds for its own purposes. Consequently, if the government makes a grant of funds or equipment for national purposes to a church-related school, and this grant represents only a fraction of the cost of the operation of that school, all that government is entitled to insist upon is that the purposes for which the grant was made be in fact accomplished. It has no right to require the school to abstain from the accomplishment of other and compatible purposes through the use of the school's own funds.

If this principle of allocation is extended to particular items, there is still less justification for excluding the accomplishment of compatible private purposes. For example, if the government contributes only part of a classroom, it is manifestly not entitled to the entire use of the classroom. The mutuality of financial interest and the compatibility of the public and private purposes precludes any exclusivity of the government's interest.

¹⁰⁰ The point is stressed by Justice Frankfurter in his separate opinion in the Sunday Law Cases. Commenting upon the meaning of the No Establishment Clause, he stated the limitation of its reach: "Neither the National Government nor, under the Due Process Clause of the Fourteenth Amendment, a state, may, by any device, support belief or the expression of belief for its own sake"—the words, "for its own sake," being evidently employed to describe a primary benefit to religion. *McGowan v. Maryland*, 366 U.S. 420, 466 (1961).