from them - and also when our educational institutions and other private organizations will be fully able to play their part.

However, private initiative cannot, by itself, do everything. The state also has its share of responsibility in this collective effort. It is incumbent upon it to set up certain agencies without which culture could not reach a full measure of self-expression. Moreover the state has a duty to assist and encourage private organizations in their respective fields, without, however, attempting to supplant them. If, as we find, our cultural development lags behind our economic expansion it cannot be accounted for where private initiative is concerned by any superiority of our business men over our scholars and artists; it is due in part to the fact that cultural activities are not as profitable as economic activities and perhaps chiefly because in cultural matters the state has not played the part it has undertaken in the economic field.

There are Canadians who deny the federal government any right to intervene in certain cultural fields, especially in that of assistance to students and to universities by means of bursaries or grants. It is evident that our constitution does restrict the powers of the federal authority in several of those fields. For instance article 93 states that, except in certain special cases, "in and for each province, the legislature may exclusively make laws in relation to education". This provision undoubtedly means that the provincial authorities have the exclusive right to legislate on education, to determine programmes of studies and to specify the system of school attendance which their citizens must follow. Moreover, the interpretation given to our Constitution denies the federal government the right to resort to direct taxation within a province in order to raise revenue for provincial purposes.

On the other hand, the federal government has the absolute right to levy indirect taxes for any purpose, and the power to impose direct taxes, provided that they are intended for the Consolidated Revenue Fund of Canada. Out of these monies it can with Parliament's approval, offer gifts or grants to individuals, institutions, provincial governments or even to foreign governments. This is a royal prerogative which is not in any way restricted by our constitution.

As stated by Chief Justice Duff in the Reference to the constitutionality of the Unemployment Insurance Act in 1936:

"It cannot, therefore, we think - and we do not think this was disputed on the argument, although we do not desire to put what we have to say upon any suggested admission - at all events, it cannot, we think, be disputed, even with plausibility, that, in point of strict law, Parliament has authority to make grants out of the public monies to individual inhabitants of any of the provinces, for example, for relief of distress, for reward of merit, or for any other object which Parliament in its wisdom may deem to be a desirable one. The propriety of such grants, the wisdom of such grants, the convenience or inconvenience of the practice of making such grants, are considerations for Parliament alone, and have no relevancy in any discussion before any Court concerning the competence of Parliament to authorize them".