vinces but New Brunswick and Nova Scotia, a wife, whose husband is physically or mentally incapacitated. The section in the Alberta Act bringing the wife of a physically disabled man within its scope has, however, not been proclaimed.

In British Columbia, Ontario and Saskatchewan, deserted wives are paid an allowance, and in British Columbia and Saskatchewan, the wives of inmates of penal institutions are eligible. Under all the statutes except those of Alberta and Saskatchewan, the mother must be a British subject or the widow or wife of a British subject. Allowances may be paid to a foster-mother under certain conditions in all the provinces but Alberta.

In New Brunswick, Nova Scotia and Ontario, allowances are payable in respect of two or more dependent children, but in Ontario, in special cases, an allowance may be paid for one child and in New Brunswick and Nova Scotia, an allowance is payable for one child under 16 if there is an invalid child over 16 years of age. In the other provinces, allowances are payable in respect of one or more dependent children, but in Manitoba, under the regulations, no allowance is payable in respect of an only child or an only child under 15 years of age unless the mother is temporarily or permanently unable to care for the child. A dependent child is a child under 16 years of age in British Columbia, New Brunswick, Nova Scotia, Ontario and Saskatchewan. In Alberta, a boy under 14 or a girl under 15 is deemed to be dependent. In Manitoba, only children under 15 are regarded as dependent unless they are invalids.

In Alberta, British Columbia, Manitoba and Ontario, the cost of the allowances is divided between the province and the municipalities concerned. In Ontario, however, the Provincial Treasury bears the whole cost of allowances payable to persons resident in the provisional judicial districts (northern Ontario) of the province and not in cities. In Saskatchewan, New Brunswick and Nova Scotia, the whole cost is carried by the province.

Rates of Allowances.—In British Columbia, the Act provides for a maximum monthly allowance of \$42.50 for a dependent mother with one child, and an additional \$7.50 for each other child under 16 years of age. In New Brunswick and Nova Scotia, a maximum allowance of \$60 per month is fixed by statute. In the other provinces, the provincial authority administering the Act has power to fix the rate of the allowance. In Ontario, the maximum for a mother and two children is \$40 in a city, \$35 in a town and \$30 in a rural district, with an additional \$5 for every child above two in each case up to a maximum allowance for a family of \$80 per month. In Saskatchewan, minimum and maximum monthly payments of \$8 and \$30 were established by Order in Council in 1931.

In Manitoba, the maximum allowance for a mother and two children is \$50 with a maximum of \$89 for a family of seven or more children. In Alberta, a mother of a single child is granted not more than \$20 a month and a mother of one child under the stipulated age is given a maximum allowance of \$25. On this basis, adjustments are made for other cases.

The statement below shows the expenditure on mothers' allowances in the provincial fiscal years ended 1933.