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, Nova Scotia, and New Brunswick.

In New Brunswick and Nova Scotia, allowances are payable in respect of two or more dependent children, but 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 15 or a girl under 16 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 mother with one dependent child, an additional \$7.50 for each other child under 16 years of age, and a further \$7.50 in cases where the husband of the mother is totally disabled and is living with her. 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 one child is \$35 per month in a city, \$30 in a town of over 5,000 population and \$25 in a rural district, with an additional \$5 for every child in each case. In Saskatchewan, under the terms of an Order in Council of January, 1936, maximum monthly payments range from \$8 to a mother with one child to \$44 to a mother with ten or more children.

In Manitoba, the maximum allowance for a mother and two children is \$50, excluding allowance for winter fuel, with a maximum of \$89 for a family of seven or more children. In Alberta, the allowance is determined by the special circumstances in each case, the maximum payment ranging from \$25 per month to a mother with one child, to \$50 per month where there are five children.

Table 31 shows the number assisted and the expenditure on mothers' allowances in the provincial fiscal years ended 1935:—

Province.	Number Assisted.		Benefits
	Families.	Children.	Paid.
Alberta (year ended Mar. 31). British Columbia (year ended Mar. 31). Manitoba (year ended April 30). Nova Scotia (year ended Nov. 30) ¹ . Ontario (year ended Mar. 31) ² . Saskatchewan (year ended April 30).	No. 1,573 1,410 1,110 1,239 7,875 2,826	No. 3,794 2,922 3,302 3,720 22,417 7,368	\$ 462,252 589,621 440,768 413,997 1.382,081 440,580

31.-Mothers' Allowances in Canada, fiscal year 1934-35.

¹ Owing to change in fiscal year, figures are for fourteen months. figures are for five months only. ² Owing to change in fiscal year,