Tables 32 to 37 show, for six provinces, the numbers of families and of children assisted, the total benefits paid, and in some cases the division of the cost of the latter between provinces and municipalities, for as many years as comparable figures are available.

Nova Scotia.—The Mothers' Allowances Act (c. 4, 1930) was passed at the session of 1930 and came into force on Oct. 1, 1930. Table 32 shows the numbers of families assisted and the amounts paid under the Act from its inception to Nov. 30, 1938.

32.—Mothers' Allowances in Nova Scotia, fiscal years 1331-38.

Fiscal Year.	Numbers Assisted.		Benefita
	Families.	Children.	Paid.
			\$
931 (year ended Sept. 30) 932 933 933 934 935 935 936 (year ended Nov. 30). 937 938 938 938	1,030 1,103 1,158 1,168 1,239 1,222 1,260 1,295	3,179 3,342 3,487 3,549 3,620 3,682 3,713	310,60 331,33 341,92 350,09 413,99 363,98 389,21 412,74

Quebec.—The first regulations under the 1937 Act providing for mothers' allowances have been made. Procedure has been defined for application, which must be made either to the Bureau administering the Act under the Minister of Labour or to one of the revisers appointed under the Old Age Pensions Act to investigate eligibility. Evidence must be furnished that the applicant is eligible for an allowance under the Act and two testimonials as to her ability to care for her children properly must be submitted. The Bureau has power to determine the rate of an allowance. Allowances are to be paid monthly by cheque and to take effect from the day following receipt by the Bureau of the information, but no pensions are payable before Dec. 15, 1938.

Each beneficiary must establish annually her right to an allowance and notice must be given the Bureau of any change in circumstances that may affect the grant. The regulations fix the rate of the allowances to be paid.

A woman with two dependent children under 16 is to receive \$40 monthly and an additional \$5 for each additional child, the total allowance not to exceed \$60. The Act provides for payment of the allowance to a grandmother taking the place of the mother but if she is the wife of the children's grandfather he is not released from the obligation to provide for the children imposed by the Civil Code of Quebec. Allowances may be reduced if the beneficiary or her dependants can be provided for to some extent by relatives by marriage whom the Civil Code requires to contribute to their support.

If a beneficiary or her dependants own real property exceeding \$1,000 in net value, the annual allowance may be reduced by 30 p.c. when the applicant resides in a city or town of 10,000 or more, and by 39 p.c. if she resides elsewhere. Where the net value of real property is between \$500 and \$1,000 there is a 15 p.c. reduction. The allowance may be cut by 5 p.c. where movable property other than household furniture is acquired to the value of more than \$500. The allowance is to be decreased also where there are assets other than household furniture and clothing convertible into cash, and general power is given the Bureau to make reductions in other circumstances where it seems reasonable. A person owning