

The Allowances, which are paid out of the Consolidated Revenue Fund of Canada, involve no means test and are tax free. Payment is made monthly, and normally to the mother though any person who substantially maintains the child may be paid the Allowance on its behalf. The National Director of Family Allowances may order that payment be made to another person or agency if parental misuse occurs and the Allowances are not payable for any child who fails to comply with provincial school regulations. The Allowances are paid by cheque, except for Indian and Eskimo children of Yukon and the Northwest Territories, for whom payment is made in kind because of lack of exchange facilities and the urgent necessity of educating the natives in the use of nutritive foods which have generally been lacking in their children's diet. The Act provides that, if any person is dissatisfied with a decision as to his right to be paid the Allowances, or as to the amount of the Allowance paid to him, he may appeal the decision to a specially constituted tribunal. The Allowances are paid for the first four children in a family at the monthly rate of: \$5 for each child under 6 years; \$6 for each child from 6 to 9 years; \$7 for each child from 10 to 12 years; and \$8 for each child from 13 to 15 years. When there are five or more children in a family the Allowance for the fifth child is reduced by \$1, for the sixth and seventh children by \$2 each, and for any additional child by \$3.

1.—Families Receiving Family Allowances, Number of Children for Whom Allowances Were Paid and Total Allowances, Years Ended Mar. 31, 1946-48

Province	Year ¹	Families Receiving Allowance	Children for Whom Allowance Paid	Average Number of Children per Family	Average Allowance		Total Allowances Paid During Fiscal Year ²
					per Family	per Child	
		No.	No.	No.	\$	\$	\$
Prince Edward Island....	1946	11,999	30,541	2.54	15.09	5.93	1,620,561
	1947	12,280	31,203	2.54	15.09	5.94	2,194,372
	1948	12,748	31,861	2.50	14.90	5.96	2,257,561
Nova Scotia.....	1946	76,789	183,447	2.39	11.17	5.93	9,547,995
	1947	84,172	196,530	2.33	13.92	5.96	13,416,762
	1948	87,170	202,029	2.32	13.78	5.95	14,252,586
New Brunswick.....	1946	58,933	156,961	2.66	15.66	5.88	8,123,483
	1947	65,071	168,114	2.58	15.22	5.89	11,402,915
	1948	68,510	175,390	2.56	14.91	5.82	12,097,153
Quebec.....	1946	396,904	1,118,540	2.82	16.71	5.93	57,978,816
	1947	445,669	1,230,312	2.76	16.14	5.85	82,614,860
	1948	468,680	1,260,735	2.69	15.66	5.82	87,630,726
Ontario.....	1946	456,219	937,982	2.05	12.43	6.05	49,421,917
	1947	526,400	1,051,206	2.00	12.05	6.03	70,628,176
	1948	555,658	1,096,779	1.97	11.79	5.97	77,585,749
Manitoba.....	1946	87,252	184,692	2.12	12.84	6.06	9,932,897
	1947	97,698	203,681	2.08	12.62	6.05	14,052,301
	1948	99,954	207,544	2.08	12.42	5.98	14,834,198
Saskatchewan.....	1946	106,067	248,319	2.34	14.04	6.00	13,210,097
	1947	112,625	255,424	2.27	13.75	6.06	18,129,468
	1948	114,613	257,611	2.25	13.45	5.98	18,570,216
Alberta.....	1946	103,804	230,767	2.22	13.40	6.03	12,300,428
	1947	115,198	248,512	2.16	12.98	6.02	17,186,896
	1948	119,739	255,848	2.14	12.78	5.98	18,225,052
British Columbia.....	1946	106,840	204,754	1.92	11.52	6.01	10,719,729
	1947	126,622	242,010	1.91	11.31	5.91	15,743,010
	1948	139,627	260,752	1.87	11.20	6.00	18,037,675
Yukon and N.W.T.....	1946	1,344	3,097	2.30	16.88	7.32	169,844
	1947	2,721	6,070	2.23	13.12	5.88	332,924
	1948	3,245	7,023	2.16	12.75	5.89	465,589
Canada.....	1946	1,406,151	3,299,100	2.35	14.05	5.99	173,025,767
	1947	1,588,456	3,633,062	2.29	13.62	5.95	245,701,684
	1948	1,669,944	3,755,572	2.25	13.31	5.92	263,956,505

¹ All figures except those in the last column refer to the month of March of the year indicated.

² Totals shown for year ended Mar. 31, 1946, cover 9 months only since payment of Family Allowances did not begin until July 1, 1945.