

The formula for provincial-municipal sharing of costs is determined by the province. In the seven provinces where the municipalities have some administrative responsibility, a substantial proportion of the costs of aid given to needy persons is borne by the province through assumption of responsibility for aid to certain categories of persons and through reimbursement of municipal expenditures varying by province from 40 p.c. to 100 p.c.

Subsection 2.—Mothers' Allowances

All provinces make provision for allowances to needy mothers with dependent children. A number of provinces include such allowances in a broadened program of provincial allowances to persons in several categories of long-term need or have incorporated this legislation with general assistance within a single Act.

Subject to conditions of eligibility which vary from province to province, mothers' allowances or their equivalent are payable to applicants who are widowed, or whose husbands are mentally incapacitated or are physically disabled and unable to support their families. They are also payable to deserted wives who meet specified conditions; in several provinces to mothers whose husbands are in penal institutions, or who are divorced or legally separated; in some, to unmarried mothers; and in Ontario, Quebec and Nova Scotia to Indian mothers. Foster mothers are eligible under certain circumstances in most provinces.

The age limit for children is 16 years in most provinces, with provision made to extend payment for a specified period if the child is attending school or if he is physically or mentally handicapped. Rates of allowances and the amount of outside income and resources allowed vary by province.

Cost of allowances and services are sharable with the Federal Government under the Canada Assistance Plan (pp. 332-333).

8.—Mothers' Allowances, by Province, as at Mar. 31, 1966 with Totals for 1964-66

Province	Families Assisted	Children Assisted	Payments during the Year Ended Mar. 31	Province	Families Assisted	Children Assisted	Payments during the Year Ended Mar. 31
	No.	No.	\$		No.	No.	\$
Newfoundland.....	5,733	15,191	5,660,494	Saskatchewan.....	2,380	6,230	3,844,144
Prince Edward Island	370	917	254,651	Alberta ²	457	813	503,075
Nova Scotia.....	3,361	8,147	2,659,400	British Columbia....	³	³	³
New Brunswick.....	2,222	6,025	2,046,539	Canada⁴..... 1966	46,216	135,496	61,776,635
Quebec.....	15,816	47,898	20,882,058	1965	44,389	121,399	56,075,733
Ontario ¹	13,621	45,359	22,529,712	1964	46,235	123,791	55,425,144
Manitoba.....	2,256	4,916	3,396,562				

¹ Includes dependent fathers assisted under the General Welfare Assistance Act. ² An additional 5,163 families with 15,222 children were assisted under Part III of the Public Welfare Act; cost of allowances for this group is not available separately.

³ Caseload merged with social assistance; no separate figures available.

⁴ Exclusive of British Columbia.

Subsection 3.—Living Accommodation for Elderly Persons

In all provinces, homes for the aged and infirm are provided under provincial, municipal or voluntary auspices. These homes are required to meet standards set out in provincial legislation relating to homes for the aged, welfare institutions, or public health. Voluntary homes are usually provincially inspected and in some provinces must be licensed.

All provinces in varying degrees make capital grants toward the construction or renovation of homes for the aged by municipalities or voluntary organizations; and, generally speaking, such homes are exempt from municipal taxation. Some provinces also make provision for capital grants to municipalities, charitable organizations, or non-profit corpora-