public auspices. A number of provinces make capital grants for the establishment of day care centres and provide operating subsidies.

6.7.3 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 corporations for the construction of low-rental housing for elderly persons. These projects are usually built under Section 15 of the National Housing Act, which provides for long-term low-interest loans to non-profit corporations constructing low-rental self-contained or hostel accommodation for older people. Units for the aged may also be included in low-rental public housing projects for families, built under Section 43 of the Act.

In some provinces efforts are made to place well, elderly people in small proprietary boarding homes. Those who are chronically ill may be cared for in chronic or convalescent hospitals, private or public nursing homes and some homes for the aged. All provinces contribute to the maintenance of needy persons in homes for the aged or other homes for special care, and these costs are shared by the federal government under the Canada Assistance Plan (see Section 6.6.1).

6.7.4 Quebec's family allowances program

Quebec introduced its own family allowances program under legislation enacted in 1967. Under this plan, the following allowances are paid at the end of each six-month period to persons satisfying the relationship and residence requirements in respect of children under 16 years of age: \$15 for one child, \$32.50 for two children, \$52.50 for three children, \$77.50 for four, \$107.50 for five, \$142.50 for six, and an extra \$35 for each child after the sixth. These allowances are increased by \$5 for each child between the ages of 12 and 16 years. To qualify for the allowances, children must attend school regularly from the time when they are first required to do so, unless prevented by physical or mental infirmity. These allowances supplement those paid under the federal scheme.

6.7.5 Quebec schooling allowances

The federal government does not provide youth allowances in Quebec, which has had its own program, called Schooling Allowances, since 1961. With the introduction of the federal youth allowances scheme, Quebec agreed to make certain changes in its schooling allowances program so that it would be comparable to the federal measure.

Monthly allowances of \$10 are payable with respect to dependent youths aged 16 and 17 who are in school full time or prevented from full-time school attendance by mental or physical infirmity. Parents must be resident in the province of Quebec but children may attend school or, if disabled, receive care or training anywhere inside or outside Canada. Allowances normally commence with the month following that in which family allowances cease and continue until the end of the month in which the youth reaches age 18. Allowances are suspended for July and August but are paid retroactively for these two months at the commencement of the new school year, with the exception that allowances are paid continuously throughout the year with respect to disabled youths. Should a student leave school, leave Quebec permanently, cease to be maintained, or die, the allowance will cease.

Quebec is compensated by a tax abatement adjusted to equal the amount that the federal government would otherwise have paid in allowances to Quebec residents.

The Schooling Allowances program is administered by the Quebec Department of Social Affairs. In March 1972, 201,119 youths were assisted under this program. Expenditures for 1971-72 amounted to \$23 million.

6.7.6 Quebec Pension Plan

The Quebec Pension Plan was established in 1965 as the Quebec counterpart of the Canada Pension Plan for operation in the province. Until the end of 1972 both plans were closely co-ordinated and operated virtually as a single program.