

The cost of administration in respect of the above expenditure and of the collection of premiums under the Returned Soldiers' Insurance Act was 4.863 p.c.

Returned Soldiers' Insurance—The Returned Soldiers' Insurance Act of 1920 (10-11 George V, c. 54) was placed under the jurisdiction of the Board of Pension Commissioners for Canada. The Board confines itself, however, to supervision and adjudication on claims. All collections and payments are made by the Department. No applications under the statute were received after Sept. 1, 1923. The total number of policies in force on Dec. 31, 1924, was 27,666, representing an insurance of \$61,404,500. During the calendar year, the premium income was \$1,742,236. Expenditure during the year in respect of death claims, cancelled insurance and surrendered policies amounted to \$545,045. The total amount of death claims from the beginning has been \$2,940,500. The balance in hand as at Dec. 31, 1924, apart from interest from April 1 to Dec. 31, was \$2,893,847.

Board of Pension Commissioners—As a result of recommendations made in the third report (Second Interim Report on Second Part of Investigation) of the Royal Commission, certain amendments were made in the Pension Act during the session of 1924. The principal of these provided for the insertion of a workable meritorious clause, for the renewal of a pension to a woman whose pension has been discontinued through remarriage, if her second husband dies within five years and leaves her in a dependent condition, and the extension of the right of appeal to the Federal Appeal Board to two years from the date of appointment of the Board, instead of one year as previously enacted.

The following figures are as at March 31, 1924:

Total number of disability pensions, temporary.....	30,485
Total number of disability pensions, permanent.....	12,815
Total.....	43,300

Total number of dependent pensioners:

Widows.....	8,013
Others... ..	11,958
Total.....	19,971

Number of persons in receipt of pensions under the Pension Act:

Disability pensioners.....	43,300
“ pensioners' wives.....	28,872
“ “ children.....	42,576
“ “ other relatives.....	855
Dependent pensioners.. ..	19,971
“ pensioners' children.	12,073
Other relatives in addition to main dependant... ..	2,102
Total.	149,749

Yearly liability in respect of aforesaid pensioners..... \$ 30,825,049

Brief statistics are appended to illustrate the growth of the activities of the Board of Pension Commissioners. The total number of pensions in force increased from 25,823 to 63,271 during the fiscal years 1918 to 1924 and the total liability