accumulated out of canteen profits during the war and amounting to some \$2,350,000, which had been held by the Government for some time. The Act provides for the disposal of the funds in the following manner:—\$50,000 to the American Red Cross for the benefit of ex-members of the Canadian forces in the United States; \$50,000 to the United Services Fund of Great Britain for the benefit of ex-members of the Canadian forces in the United Kingdom; some small definite payments; and a division of the residue among boards of trustees to be established in the various provinces at the instance of the Provincial Governments and in the Yukon Territory at the instance of the Dominion Government. The proportions payable are set forth as follows:—Alberta, 7.752 p.c.; British Columbia, 10.944 p.c.; Manitoba, 10.654 p.c.; New Brunswick, 4.072 p.c.; Nova Scotia, 5.549 p.c.; Ontario, 41.237 p.c.; Prince Edward Island, 0.739 p.c.; Quebec, 11.622 p.c.; Saskatchewan, 7.162 p.c.; Yukon Territory, 0.269 p.c.

Board of Pension Commissioners.—A Board of Pension Commissioners for Canada, consisting of 3 members, was created by Order in Council of June 3, 1916 (P.C. 1334), with exclusive jurisdiction and authority to deal with the granting and payment of naval and military pensions and other allowances to persons in the Canadian Naval Forces and the Canadian Expeditionary Force and to their dependants.

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 64,613 during the fiscal years 1918 to 1925, and the total liability from \$7,273,728, or an average of \$282 per pension, to \$31,621,205, or an average of \$489 per pension. While pensions paid to dependants during the 7-year period practically doubled in number, those paid on account of disabilities showed an increase of nearly threefold. Liability under dependant pensions during the same period showed practically a threefold increase, while disability pensions had increased in 1925 to more than 6 times their 1918 total.

PENSIONS	IN	FORCE	AS	ΔT	MAR	31	1019_1025
TEMBIONS	T 7.4	LOMOD	AO	A 7	MARKE.		1910-1920.

Years.	Deper	idants.	Disab	ilities.	Total.	
	No. of Pensions.	Liability.	No. of Pensions.	Liability.	No. of Pensions.	Liability.
		\$,	\$		s
1918	10, 48 3	4,168,602	15,335	3,105,126	25,823	7,273,728
1919	16,753	9,593,056	42,932	7,470,729	59,685	17,063,785
1920	17,823	10,841,170	69,203	14,335,118	87,026	25,176,288
1921	19,209	12,954,141	51,452	18,230,697	70,661	31,184,838
1922	19,606	12,687,237	45, 133	17,991,535	64,739	30,678,772
1923	19,794	12,279,621	43,263	18, 142, 145	63,057	30,421,766
1924	19,971	12,037,843	43,300	18,787,206	63,271	30,825,049
1925	20,015	11,804,825	44,598	19,816,380	64,613	31,621,205