

The cost of administration in respect of the above expenditure and of the collection of premiums under the Returned Soldiers' Insurance Act was 3.086 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 could be received after Sept. 1, 1926.

The total number of policies in force on Mar. 31, 1926, was 26,898, representing an insurance of \$59,447,420. During the fiscal year, the premium income was \$1,546,165, interest added Mar. 31, 1926, \$134,192; total, \$1,680,357. Expenditure during the year in respect of death claims, cancelled insurance and surrendered policies, amounted to \$665,443. The total number of death claims to Mar. 31, 1926, was 1,279, amounting to \$3,785,400. The balance in hand as at Mar. 31, 1926, was \$4,231,207.

**Disposal of Canteen Funds.**—An Act was passed at the 1925 session of Parliament (15-16 Geo. V, c. 34), providing for the disposal of the canteen funds accumulated out of canteen profits during the war, which had been held by the Government for some time. At the end of 1925 the amount with interest was \$2,302,586. Payments in accordance with the Act had already been made as follows:—

To be held by the Receiver-General for the payment of outstanding accounts or claims in respect of the units the funds of which were included in the canteen funds.....	\$20,000
To Disablement Fund, in reimbursement of loan made to the Dominion Veterans' Alliance.....	15,000
To American Red Cross for benefit of Canadian ex-soldiers in the United States.....	50,000
To the United Services Fund of Great Britain for the benefit of Canadian ex-soldiers in the United Kingdom.....	50,000
Total.....	\$ 135,000

Boards of trustees have now been appointed in the various provinces and in the Yukon Territory, and the residue has been distributed in the following manner, in accordance with the provisions of the Act:—

	Per cent	\$
Ontario.....	41.237	949,517.42
Quebec.....	11.622	267,606.54
British Columbia.....	10.944	251,995.03
Manitoba.....	10.654	245,317.52
Alberta.....	7.752	178,498.47
Saskatchewan.....	7.163	164,011.22
Nova Scotia.....	5.549	127,770.51
New Brunswick.....	4.072	93,761.31
Prince Edward Island.....	0.739	17,018.11
Yukon.....	0.269	6,193.95
	100.000	2,302,586.08

**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.