other two bodies in respect to ineligibility for treatment or pension on the ground that the disability from which the man may be suffering is not attributable to or incurred during military service.

The development and activities of the Department of Soldiers' Civil Re-establishment have been set forth at length in previous issues of the Year Book. (See especially the 1920 Year Book, pp. 21-40). The work reached its peak in 1920, when the total number of employees, apart from those employed by the Board of Pension Commissioners, was 8,791. The staff of the Board of Pension Commissioners at that time was upwards of 1,000. In 1921, the two staffs were amalgamated, with the exception of a small number of doctors and assistants who were attached to the Board. The number of employees on Mar. 31, 1927, was 1,974, a large majority of whom had seen service in France. This was a reduction of 183 from the previous year.

The Department is operating 8 hospitals, with a total bed capacity of 2,519. It is also utilizing a large number of civilian general treatment hospitals, tuberculosis sanatoria and mental institutions. The number of soldier in-patients at Mar. 31, 1927, was 2,805.

The Department is continuing to assume responsibility for workmen's compensation in the case of pensioners of 25 p.c. and upwards; this provision is assisting materially in the placement of disabled men in industry, as the Department reimburses Workmen's Compensation Boards for the amount payable. The number of accident claims dealt with to Mar. 31, 1927, was 964, involving an expenditure of \$193,488, of which 203, involving an expenditure of \$57,113, occurred during the fiscal year.

A measure of relief to pensioners has been continued by the Department. The method adopted is to issue orders on grocers, landlords, coal-dealers, etc. Such expenditure during the fiscal year ended March 31, 1927, was \$333,222. Relief was granted in 32,999 cases, but to only 4,079 different individuals.

The Department is operating, directly or in co-operation with the Red Cross Society, "sheltered employment" workshops at Halifax, Saint John, Montreal, Toronto, Hamilton, London, Kingston, Winnipeg, Vancouver and Victoria. On Mar. 31, 1927, 248 men were employed in these workshops.

The total expenditure by the Department for the year ended Mar. 31, 1927, was as follows:-

Direct payments to men and dependants in cash, consisting of pensions, pay and allowances, relief, etc. Payments for services to men and dependants, including hospital treatment, orthopedic appliances, transportation of patients and pensioners funeral expanses, and sheltered employment under the control of the department; also employers' liability compensation. Payments to actiside organizations not under the direct control of the Depart- ment, such as Last Poet I and Canadian Red Cross Society for	\$41,275,351-83 3,968,623-27
sheltered employment	247.276-82
sheltered employment. Capital emenditures and treatment stores.	277,746-39
Recoverable expenditures.	558,246 22
Total payments apart from administration	46,327,244-53
Administration, including salaries, telephones, telegrams, transportation and traveiling expenses, stationery, rent, light, heat, automobile expense freight, etc	a,
Total expenditure	47,774,371.92
Insurance premiums collected.	1,460,986-96