

The cost of administration in respect of the above expenditure and of the collection of premiums under the Returned Soldiers' Insurance Act was 3-142 p.c.

**Returned Soldiers' Insurance.**—The Returned Soldiers' Insurance Act of 1920 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, 1923.

The total number of policies in force on Mar. 31, 1927, was 25,946, representing an insurance of \$57,108,878. During the fiscal year, the premium income was \$1,463,519, interest \$176,261, total, \$1,639,780. Expenditure during the year in respect of death claims, cancelled insurance and surrendered policies, amounted to \$780,946. The total number of death claims to Mar. 31, 1927, was 1,530, amounting to \$4,437,950. The balance on hand as at Mar. 31, 1927, was \$5,090,987.18.

**Board of Pension Commissioners.**—A Board of Pension Commissioners for Canada, consisting of three 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 68,026 during the fiscal years 1918 to 1927, and the total annual liability from \$7,273,728 or an average of \$282 per pension to \$34,230,649, or an average of \$503 per pension. While pensions paid to dependants practically doubled in number during the nine-year period, those paid on account of disabilities showed an increase of more than threefold. Liability under dependant pensions during the same period showed practically a threefold increase, while disability pensions had increased in 1927 to nearly seven times their 1918 total.

#### 19.—Pensions in Force as at Mar. 31, 1918-1927.

Years.	Dependants.		Disabilities.		Total.	
	No. of Pensions.	Liability.	No. of Pensions.	Liability.	No. of Pensions.	Liability.
		\$		\$		\$
1918.....	10,488	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	17,991,565	64,749	30,678,772
1923.....	19,794	12,279,621	43,263	18,142,145	63,057	30,421,766
1924.....	18,971	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
1926.....	20,005	11,608,530	46,335	21,456,941	66,340	33,065,471
1927.....	19,999	11,419,276	48,027	22,811,373	68,026	34,230,649

The following are the figures of disability and dependant pensions of beneficiaries under the Pension Act as at Mar. 31, 1927:—

Total number of disability pensions, temporary.....	31,902
Total number of disability pensions, permanent.....	16,125
<b>Total.....</b>	<b>48,027</b>
<b>Total number of dependant pensioners—</b>	
Widows.....	7,764
Others.....	12,235
<b>Total.....</b>	<b>19,999</b>