The establishment of the Appeal Board was decided upon in order to afford to returned soldiers, requiring or claiming treatment or pension, an opportunity to appeal to an independent tribunal against a refusal of any claim by the Board of Pension Commissioners or the Department of Pensions and National Health, on the ground that the disability in respect of which pension is refused is not attributable to, or was not incurred or aggravated during, military service. There is no appeal in respect of assessment or dependency.

The Board holds sessions in approximately fifty centres in the Dominion. The appellants are represented and assisted in the preparation and presentation of their claims by Official Soldiers' Advisers appointed by the Dominion Government. Up to the end of March, 1930, a total of 9,520 appeals had been heard by the Board and in 1,972 cases the decisions of the Board of Pension Commissioners had been reversed.

The Board also acts as agent for the Imperial Pensions Appeal Tribunal and had dealt with a total of 1,054 cases up to the end of March, 1929.

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 the issue of policies and to the supervision and adjudication of claims. All collections and payments are made by the Department. No applications under the Statute could be received after Sept. 1, 1923, but by later legislation the matter was re-opened, so that applications may be received until Aug. 31, 1930.

The total number of policies in force on Mar. 31, 1929, was 27,473, representing an insurance of \$61,008,931. During the fiscal year the premium income was \$1,462,469; interest was \$247,228, making a total of \$1,709,697. Expenditure during the year in respect of death claims, cancelled insurance and surrendered policies, amounted to \$807,033. The total number of death claims to Mar. 31, 1929, was 1,967, amounting to \$5,451,245. The balance on hand as at Mar. 31, 1930, was \$6,866,911.

The Board of Pension Commissioners for Canada.—The Board of Pension Commissioners is responsible for the adjudication and award of pensions in respect of disabilities connected with military service and the award of pensions to the dependants of those who have died. It consists of three members and operates under the authority of the Pension Act.

The following statistics illustrate the growth of the activities of the Board of Pension Commissioners:—

Years.	Dependants.		Disabilities.		Total.	
	No. of Pensions.	Liability.	No. of Pensions.	Liability.	No. of Pensions.	Liability.
		\$	- <u> </u>	\$		\$
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	17,991,535	64,739	30,678,772
1923	19,794	12,279,621	43,263	18,142,145	63,057	30,421,760
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
1926	20,005	11,608,530	46,385	21,456,941	66,390	33,065,471
1927	19,999	11,419,276	48,027	22,811,373	68,026	34,230,649
1928	19,975	11,209,351	50,635	24,374,502	70,610	35,583,853
1929	20.002	11,090,158 <sup>1</sup>	54,620	26,095,150	74.622	37,185,308

19.—Pensions in Force as at March 31, 1918-1929.

The total amount paid for Great War pensions during the fiscal year, including retroactive awards, was \$40,185,470.