place of the previous organization of Soldiers' Advisers. The head of the Bureau is known as the Chief Pensions Advocate and cases are presented to the Tribural and the Court by him and by Pensions Advocates located in various parts of Canada. In addition Commission Counsel have been appointed to appear on the hearing of any application and to assist the Pension Tribunal and the Pension Appeal Court in disposing of claims.

War Veterans' Allowances.—An Act was passed by Parliament in May, 1930, providing for the issue of allowances to veterans in Canada, both pensioners and non-pensioners, who are unemployable by reason of intangible results of their war service apart from any consideration of their pensionable disability. The Act follows the lines laid down in the Old Age Pension Act, but sets an age limit of sixty instead of seventy, or an earlier age if the veteran is permanently unemployable by reason of physical or mental disability. The maximum allowance is \$240 per annum for a single man, and \$480 per annum for a married man if he and his wife are residing together. An income of \$125 per annum enjoyed by a single man, or \$250 enjoyed by a married man, whether consisting of personal income or pension, will not be taken into account, but anything in excess of these sums, other than casual earnings, will reduce the allowances payable.

Departmental officials have recognized for several years that there was an economic necessity to render some assistance, other than by way of pension, to men permanently unable to engage in remunerative employment who have seen real service, and the present Act, after many months of investigation of the problem, is the result. It does not apply to all who served in the Canadian forces, but only to those who served in a theatre of actual war, or who are in receipt of a pension or who have accepted a final payment in lieu of annual pension for injury or disease incurred or aggravated during service in respect of 5 p.c. or more total disability. In addition it applies to those who served in any of His Majesty's forces or the forces of any of His Majesty's Allies, who were domiciled in Canada at the time of enlistment and who served in a theatre of actual war.

The operation of the Act is placed under a War Veterans' Allowance Committee consisting of three members. This Committee is independent of the Department, although after it has granted an allowance, the Department is charged with the duty of the payment and administration thereof.

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 its operation has been extended from time to time, and applications may now be received until Aug. 31, 1933.

During the fiscal year ended 1930, there was a falling off in the number of applications for returned soldiers' insurance, due, doubtless, to the monetary stringency. The number of applications was 3,580, as against 4,757 during the previous fiscal year. Two hundred and eighty-one applications were refused for various reasons. Notwithstanding the employment situation, the number of surrenders was slightly less than during the previous year.

The total number of policies in force on Mar. 31, 1930, was 29,113, representing an insurance of \$64,728,863. During the fiscal year the premium income