applicants for pension in the preparation and presentation of their cases. There is a Chief Pensions Advocate with his staff at Ottawa, and Pensions Advocates have their offices in all the principal cities of Canada.

War Veterans' Allowances.—A synopsis of the War Veterans' Allowance Act, which came into force on Sept. 1, 1930, appeared on p. 946 of the Canada Year Book, 1932. The following statistics show the activities of the War Veterans' Allowance Committee for the fiscal year ended Mar. 31, 1932.

NUMBER OF CASES HANDLED DURING YEAR.

Number of new applications dealt with. Number of cases receiving allowance reviewed		. 4,442 1,105
Total number of cases dealt with during year		5,547
NUMBER OF RECIPIENTS.		
Veterans' allowance payments in force Mar. 31, 1931		Annual Liability. \$ 738,485 662,101
Total	4,253 428	1,400,586 148,252
Payments in force Mar. 31, 1932	3,825	\$ 1,257,334
ANALYSIS OF AWARDS MADE FROM SEPTEMBER, Approved over sixty years of age	2,360	MAR. 31, 1932.
Approved under sixty years of age Cancelled by death, etc.	1,930	2,175 1,650
Total in receipt of allowance on Mar. 31, 1932,		3,825

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 through 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 Mar. 31, 1932, 1,463 applications for policies were received, of which 1,351 were accepted and 92 refused. The number of policies issued, including some in which applications had been accepted prior to the commencement of the period under review, was 1,373.

The total number of policies in force on Mar. 31, 1932, was 28,426 representing an insurance of \$62,680,341. During the fiscal year the premium income was \$1,643,457, interest was \$379,797, making a total of \$2,023,254. Expenditure during the year, in respect of death claims, cancelled insurance and surrendered policies, amounted to \$919,514. The total number of death claims to Mar. 31, 1932, was 2,759, amounting to \$7,278,184. The balance on hand as at Mar. 31, 1932, was \$10,352,976.