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ANNUAL REPORT  
OF THE  
ADMINISTRATOR  
OF VETERANS'  
AFFAIRS

FOR THE FISCAL YEAR  
ENDED JUNE 30

1940



UNITED STATES  
GOVERNMENT PRINTING OFFICE  
WASHINGTON : 1941



## LETTER OF TRANSMITTAL

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JANUARY 3, 1941.

TO THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE  
OF REPRESENTATIVES OF THE SEVENTY-SEVENTH CONGRESS:

Pursuant to the provisions of section 6 (c) of the act of July 3, 1930 (Public, No. 536, 71st Cong.), I have the honor to submit herewith report of activities of the Veterans' Administration as of June 30, 1940.

As in the case of preceding reports, the text contains a summary of new legislation, and shows by activity the extent to which the Administration has rendered relief to veterans and their dependents. These data have been supplemented by statistical tables in order that the trend of benefits may be followed.

Respectfully,

FRANK T. HINES, *Administrator.*



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# ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1940

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## INTRODUCTION

While during the fiscal year of 1940 little material change was effected in legislation granting monetary and other benefits to veterans of the United States, the number of beneficiaries increased for all but veterans of the earlier wars. Interpretative regulations and rules sought to appraise all claims with a maximum of consideration of the factors of unemployability and age and were directed toward effecting security in once attained disability rates and resultant pension or compensation. Included in this increased load of beneficiaries was an ever enlarged group of veterans requiring hospitalization and domiciliary care. The increase in the institutional load for this year was anticipated and met through a grant from the Public Works Administration in June of 1938, as the result of which over 6,500 additional beds were provided by new construction. Looking to the future, the President in May of this year approved in principle a report of the Federal Board of Hospitalization which contained a program of construction providing over 14,000 beds, a number determined adequate to meet the full requirements of the Veterans' Administration under then existing laws. However, these plans were developed prior to any national defense legislation and without reference to our probable defense needs.

With the development of the national emergency and preparedness for strong defense, the Veterans' Administration shared in the consideration given to not only the medical treatment and care of those who might be disabled in the forwarding of our defense program, but with assurance that those who were called upon to serve through enlistment or through the application of any selective training legislation would receive adequate insurance for their dependents as well as other benefits to those disabled. By the end of this fiscal year, consideration was already started as to the place the Veterans' Administration would occupy in our medical preparedness, having in mind its great nucleus of strictly medical facilities and highly trained medical staff. With the Army not fully prepared to meet the medical and hospital requirements of an enlarged force, two problems were presented, first, the relinquishment by the Veterans' Administration of beds used in military and naval hospitals, and second, the extent to which Veterans' Administration facilities could be used to meet the increased needs of the armed forces, particularly those facilities located in the vicinity of enlarged Army posts. A policy to meet these problems was adopted by the Federal Board of Hospitalization and approved by the President in September 1940. This policy provided (1) that the additional requirements of the armed forces due to expansion be met by the relinquishment by the Veterans' Administration of beds occupied in Army and Navy hospitals and by the addition

through new construction of beds to existing service hospitals; (2) that in areas where maneuvers are held the temporary general hospital needs of the Army and Navy be met by the nearest general hospitals of the Veterans' Administration; and (3) that in the event of a major national emergency the general facilities of the Veterans' Administration be utilized by members of the armed forces who are injured or incur disabilities in service and whose physical rehabilitation by the Army is not feasible.

There was also presented the problem of the Veterans' Administration providing beds to meet the requirements of the additional hospital load which will result through immediate expansion of the armed forces. The Veterans' Administration is required by law to provide hospitalization for members of the regular establishment who are discharged for disabilities incurred in service or who are in receipt of pension. It is believed that this load can best be met initially through acceleration of construction of the projects included in the 10-year program previously mentioned.

The Veterans' Administration and the Federal Board of Hospitalization are now making a study of the anticipated load which may result from the increased personnel of our armed forces to the end that the necessary funds may be provided for the erection of beds in advance of the demand occasioned by serious disabilities suffered by members of the armed forces. The Veterans' Administration is conscious of the fact that in assuming the additional load of hospital cases its obligation to the veterans of our wars has not been changed. It anticipates the erection of new beds to meet any additional load occasioned by the increased personnel of the Army and Navy so that the hospital service now rendered to veterans of past wars will not be curtailed.

*Civilian Conservation Corps activities.*—Throughout the fiscal year ended June 30, 1940, the Veterans' Administration continued its program of cooperation with the Director of the Civilian Conservation Corps in harmony with the principles established during previous years for its participation in this program under the provisions of the Civilian Conservation Corps Act as amended and the Executive Order of the President [designating the Veterans' Administration as a cooperating agency.

The primary functions of the Veterans' Administration in its relationship to the Civilian Conservation Corps work have been to determine the eligibility of applicants for membership in the veterans' contingent, to select from the eligible applicants the requisite number to maintain the authorized quota at full strength, and to certify such selectees to the War Department for physical examination and enrollment. This work has been accomplished by some 53 field activities of the Veterans' Administration located in the several States and the District of Columbia. Those field activities have performed the required functions under the general direction and supervision of the Office of the Administrator of Veterans' Affairs.

The total authorized strength of the veterans' contingent of the Civilian Conservation Corps is 27,200, which represents approximately 9 percent of the corps' strength. At the close of the fiscal year ended June 30, 1939, there were 23,666 veterans in enrollment status. During the months of July, October, and January of the fiscal year 1940, 974 veterans were enrolled to fill vacancies occurring as a

result of discharges, thus bringing the corps to full strength at these periods. No enrollment to fill vacancies was authorized during the month of April due to the fact that certain legislative proposals were pending which would have, if approved, resulted in a reduction in the strength of the corps. Such reduction, however, did not materialize, and the veterans' contingent was again brought to full strength during the enrollment period for the following July, the replacement quota being 7,547.

There have been approximately 195,000 enrollments in the veterans' contingent of the corps since the spring of 1933. The total number of veterans and their dependents who have received direct monetary benefits through allotments is approximately one-half million.

The Civilian Conservation Corps is continuing to fulfill the two primary purposes for which it was organized, namely, the conservation of our national resources, and the provision of employment and training opportunities for the unemployed who are unable to obtain employment in private industry. The opportunities offered by the corps to the unemployed veteran have been outstanding and of material economic and social value to him and his dependents.

*Employment activities generally.*—The primary governmental functions for assisting unemployed veterans in obtaining employment rest with the United States Employment Service of the Social Security Board. The Veterans' Administration accordingly does not maintain an employment service. Since, however, the question of unemployment among veterans is so closely related to those functions which are officially the jurisdiction of the Veterans' Administration, this organization has found it necessary to maintain an active interest in the question of unemployment as it relates to the veteran group. It has accordingly extended its cooperation to the Employment Service, other Government agencies, and to recognized veterans' organizations in a combined effort to assist veterans in obtaining jobs. This cooperation has been extended through the field offices of the Veterans' Administration. The results obtained during the fiscal year just closed have been favorable. There are, however, many factors involved which necessitate a constructive program and diligent effort on the part of the Government and others concerned in the veterans' problem to obtain employment opportunities for the unemployed group.

The reports of the United States Employment Service show that as of June 30, 1939, there were 311,982 unemployed veterans registered for employment with the various State employment agencies. The reports for June 30, 1940, show 239,872 so registered.

In view of the potentialities which the national defense program offered for the relief of unemployed veterans and for their further service in behalf of their country, the Veterans' Administration extended its cooperation to the Advisory Commission to the Council of National Defense early in the program, and in July 1940 the Commissioner on Labor Supply appointed a representative of the Veterans' Administration as a member of the Labor Supply Coordinating Committee.

*New hospital and domiciliary construction.*—There were two appropriations for new construction during this year—one of \$2,165,000 contained in Public, No. 459, Seventy-sixth Congress, approved April 18, 1940, and the other of \$1,000,000 contained in Public, No.

668, Seventy-sixth Congress, approved June 27, 1940. The first of these appropriations was obtained primarily for major betterments at existing facilities and the other for the purchase of sites and preliminary work in connection with the program of new construction included in the report of the Federal Board of Hospitalization on the future institutional needs of the Veterans' Administration. This report, the objectives of which were approved in principle by the President on May 8, 1940, contained a proposed program providing for the acquisition of 14,232 additional beds within a period of 10 years. The program as prepared consisted principally of additional beds for hospitalization of mental patients and for the furnishing of domiciliary care, and would, according to the report, enable the Government to meet the estimated peak requirements under present laws for all types of institutional care. These beds would be provided at 39 existing and 3 new locations in 26 States.

*Improved service in the medical care of beneficiaries.*—The Veterans' Administration in maintaining its high standard of care and treatment of beneficiaries gives continuous study to the introduction of new diagnostic and treatment methods approved by the consensus of authoritative medical opinion, and to the training of personnel.

Of late years, the traditional medicinal treatment of pulmonary tuberculosis—rest in bed, abundance of fresh air, measures to increase body weight—has largely been varied by several forms of surgical intervention, generally called "collapse therapy." The rationale of these surgical procedures is to put the affected lung at rest by collapsing it. One of the more minor of these procedures—the induction of artificial pneumothorax—continues to be commonly practiced in Veterans' Administration hospitals; but the more radical types of surgical intervention, e. g., thoracoplasty, lobectomy, are resorted to less frequently than in civilian hospitals because of the necessity of selection of the proper patients for these operations. Since this Administration cannot control types of admissions, many patients who attempted their own care and treatment, living upon disability compensation awards rather than accept the regimen of hospitals, are admitted in a neglected, far-advanced stage of tuberculosis which, because of their average age and impaired general nutrition, makes them poor surgical risks. The relative percentages of discharges of beneficiaries who have attained arrest of pulmonary tuberculosis following treatment and care in hospitals of the Veterans' Administration compared favorably, however, with the results obtained in State, municipal, and private sanatoria.

Malaria inoculations continue to be used in the treatment of paralytic dementia, but in the past year there was considerable utilization of fever therapy apparatus, or short-wave diathermy. The hypoglycemic shock or insulin treatment of dementia praecox is employed in carefully selected cases, but the average age of the psychotic patients in Veterans' Administration hospitals and the age of their mental disorder make such patients poorly adapted to insulin therapy in general. The same consideration, together with other particular objections to the drug, have brought about discontinuance of the use of metrazol after its limited employment in dementia praecox and the psychoneuroses.

Habit training for deteriorated patients was extended through the year. For other less demented patients, who can be assigned to some

occupational project, every effort is made to find an activity outlet, and thus to get them off the wards. As many of these patients had lived in rural districts before they were enrolled for military service in the World War, they take a natural interest in farming, gardening, dairying, swine, and poultry raising projects, all of which are highly developed. During the year there was an increase in industrial projects as forms of occupational therapy. Mattress covers, pajamas, aprons, brooms, brushes, tub hammocks and covers, mops, rubber mats, lawn furniture, cement blocks, are some of the articles fabricated that find ready use. Repairs of library books, printing, shoe repairing, repairs to furniture and to other maintenance articles are other forms of occupational therapy. During the year 20,000 mattress covers and pads, 22,000 winter pajamas and 35,000 summer pajamas made by patients were used in our facilities. Similarly, cement blocks made by patients are used to construct special buildings in which industrial projects can be carried on.

During the past year, courses in cardiology were given physicians doing special work in heart diseases at the diagnostic centers in Hines, Ill., and Washington, D. C.; while a class in general medicine and surgery was assembled in the diagnostic center at San Francisco, Calif. A postgraduate class for dentists, providing experience in oral surgery, particularly as related to malignant mouth lesions, was conducted at Hines.

The prominence of malignant tumors and of heart disease in mortality statistics gives the Tumor Research Unit at Hines and the Cardiovascular Research Unit in Washington decided practical value.

The Tumor Research Unit, an outgrowth of the large and modernly equipped Tumor Clinic at Hines, consists of a research laboratory, a section for clinical photography, and a statistical section which maintains a tumor registry. The purpose of the unit is clinical and experimental studies of the diagnosis and treatment of malignant growths. During the past fiscal year an interesting study of carcinoma of the larynx has been carried on, and is being continued, as the clinical material is constantly increasing. This problem is also being actively investigated by the Chicago Tumor Institute, and its experiences are available for the guidance of the workers in the Research Unit, who, in addition, are collaborating with the United States Public Health Service in a study of bone tumors, and also in a study of the distribution of cancer cases.

The Cardiovascular Research Unit conducts clinical and histological studies into the nature of diseases of the heart and blood vessels, and standards are developed for the diagnosis of these diseases. The study of vital statistics with particular reference to the incidence of cardiovascular disease is being continued. A study was made of prodromal pain in patients with coronary occlusion unrelated to exertion which precedes the final attack of occlusions and which often shows no electro-cardiographic changes.

In addition to the research being conducted by the Unit, postgraduate courses in cardiology are given groups of medical officers on duty with the Administration. These courses are of inestimable value in that the physicians attending them return to their stations much better equipped to handle the complex problems of diseases of the heart as found among veterans.

The following mentioned problems are illustrative of the research work being carried on by physicians in the field stations under central office direction: a study of polycythemia among veterans; the relation of aortic stenosis to coronary disease; the incidence of tumors in the heart; treatment of hemorrhage of gastric or duodenal ulcers with colloidal aluminum hydroxide; the value of the Rytz test; ceviteamic acid in the treatment of peptic ulcer—and in collaboration with the University of California studies have been made on the effect of vitamin P on vitamin C deficiency; the use of vitamin C in wound healing; vitamin C saturation in gastric and duodenal ulcers; and vitamins B and C deficiency in dehydration.

During the past year, in addition to supervising the work herein enumerated, the Research Division in central office completed a study on the results of the treatment of neurosyphilis. The clinical records of a group of 830 disabled veterans, who carried a consistent diagnosis of neurosyphilis, were reviewed and evaluated, and the results published in the October 1939 issue of the Medical Bulletin of the Veterans' Administration. A study was also made of 1,103 cases of lobar pneumonia treated during a 2-year period, August 1937–39. The rapid advances in the treatment of pneumonia following the availability of typing and curative sera for the majority of the 32 known types of pneumococcus pneumonia, and the development of the more effective rabbit sera during this period, justified the investigation of the results obtained in the Veterans' Administration facilities, as did 92 cases of pneumonia treated with sulfapyridine, reported in the January 1940 issue of the Medical Bulletin of the Veterans' Administration. As stated in the annual report for the fiscal year 1939, a comprehensive study of schizophrenia is being made in collaboration with several of the neuropsychiatric facilities. The investigation includes the study of the patient's childhood, his forebears, and his psychic, social, and economic life.

Much study was given the past year to the various types of apparatus for induction of artificial fever. It was determined that at field stations with large numbers of patients requiring this treatment, the atomized water spray cabinet would best meet the needs, but at hospitals with smaller numbers of patients requiring artificial fever treatment, the humidified hot-air cabinets are suitable. A safety of patients is insured in either of these types of cabinets by provision of a recording thermometer, which is used during the induction of the hyperpyrexia and throughout the whole period of treatment.

During the year, five venous occlusion units of the positive-negative pressure type, and six units of the intermittent type were installed in hospitals for the treatment of peripheral vascular diseases. The policy is to replace the conventional high-frequency machines with short-wave apparatus, when new diathermy equipment is required.

*Organization.*—The World War Veterans' Act of 1924 authorized the establishment of a central office in the District of Columbia and such regional offices and suboffices not exceeding 100 in number as may be necessary to carry out the purposes of this act. A total of 54 regional offices was established under this authority. The policy initiated in 1927 of consolidating these offices with hospitals or homes, when this was possible without impairment of service to beneficiaries and to the advantage of the Government from the standpoint of savings in operating costs, was continued throughout this year and to date

there have been 42 such mergers. Three other consolidations have been authorized and will be effected as soon as suitable space is available. It is expected that eventually all regional offices will have been consolidated with other field facilities. In addition, the supply activities at three regional offices have been consolidated with other field facilities. It is estimated that a saving of approximately 10 percent in operating costs is obtained in combining regional offices with hospitals or homes, and in total this recurring annual saving is of considerable amount. These savings are reflected largely in such items as salaries, miscellaneous medical fee services, supplies, telephone service, rentals, and miscellaneous contract services. The Administration is able to give equal or better service at combined facilities, with a minimum of administrative expense, because of the more extensive activities which are immediately available to the veteran, especially in connection with his physical examination.

## MEDICAL TREATMENT AND DOMICILIARY CARE

### HOSPITALIZATION

*Remaining under treatment.*—At the expiration of this fiscal year the total hospital load of the Veterans' Administration was 56,841, as compared with 54,117 on June 30, 1939, an increase of 2,724, or approximately 5 percent during this period. The neuropsychiatric load increased 1,825 and the general 1,175, while the tuberculosis load decreased 276. At the close of this year 78.22 percent of the veterans under hospitalization were receiving treatment for disabilities not of service origin, as compared with 77.54 percent on June 30, 1939.

The total patient load at the expiration of this year was composed of 56,596 United States veterans, classified by service as follows: World War, 50,912; Spanish-American War, 2,900; Civil War, 37; all other wars, expeditions, and occupations, 68; and Regular Establishment 2,679. There were 12,328 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom 10,552 had service in the World War; 29 in the Spanish-American War; 1,745 in the Regular Establishment during peacetime; and 2 in other wars, occupations, or expeditions.

In addition to United States veterans there were under treatment 28 veterans of countries allied with the United States in the World War; 91 employees of the Civilian Conservation Corps and Works Progress Administration; and 126 miscellaneous beneficiaries. Included in the 56,596 United States veterans are 389 female and 5,378 colored beneficiaries.

Of the patients in hospitals at the close of this year 8.27 percent were under treatment for tuberculosis, 58.13 percent for neuropsychiatric diseases, and 33.6 percent for general medical and surgical conditions. This represents a marked change in the character of the patient load since June 30, 1923, when 41 percent of the patients were classed as tubercular, 39 percent as neuropsychiatric, and 20 percent as general.

Of the 56,596 United States veterans under treatment at the end of this year, 52,844 were in facilities controlled by the Veterans' Administration, 2,731 in other Government hospitals, and 1,021 in State or civil institutions. Over 64 percent of the United States veterans in all hospitals are receiving treatment in facilities located in the State of their reported home addresses.

*Admissions.*—Since March 3, 1919, when the acquisition of Government hospital facilities was first authorized for the treatment of veterans of the World War, there have been 2,208,362 admissions of United States veterans to hospitals, of which 179,497 were made during this year, an increase of more than 8 percent over 1939. The admissions for 1940 were the highest of any fiscal year to date.

Since June 7, 1924, when hospitalization was first authorized for the veterans of all wars without regard to the origin of their disabilities, 1,373,293, or about 77 percent of all admissions, have been for the treatment of disabilities not connected with service. Over 92 percent of the admissions this year were on account of non-service-connected disabilities.

Of the United States veterans admitted to hospitals during this year 89 percent had service in the World War and 6.75 percent in the Spanish-American War. In addition to United States veterans there were 2,639 admissions of other patients, including 151 allied veterans, 1,451 employees of the Civilian Conservation Corps and Works Progress Administration, and 1,037 miscellaneous beneficiaries.

An analysis of the types of hospital admissions during this year shows that 69,738 or 38.8 percent of the total, were first admissions, 102,791, or 57.3 percent, readmissions; and 6,968, or 3.9 percent, admissions by transfer from other facilities.

During this year 11,322 admissions were authorized for the observation and treatment of pulmonary tuberculosis; 9,862 for psychotic or mental diseases; 14,346 for other neurological disorders, and 143,967 for general medical and surgical conditions.

There were 1,226 female and 16,340 colored veterans admitted to hospitals during this year.

Of the 179,497 admissions of United States veterans during this year, 149,893 or 83.5 percent, were made to facilities controlled by the Veterans' Administration; 26,756, or 14.9 percent to other Government hospitals; and 2,848, or 1.6 percent, to civil and State hospitals.

*Turn-over.*—During the fiscal year 1940 the patient turn-over in all types of Veterans' Administration hospitals was approximately once every 4½ months. Based upon the experience of this year, hospitals devoted principally to the treatment of neuropsychiatric diseases have a complete patient turn-over once every 2½ years. The relatively low turn-over rate experienced for this type of case is due to the long and continuous hospital treatment usually required and a low mortality rate. During this fiscal year the turn-over rate for hospitals utilized primarily for the treatment of tuberculosis was about once every 4½ months. The turn-over rate for this year in hospitals treating a majority of general medical and surgical patients was approximately once every 1¾ months. The turn-over rate shown for each group of hospitals was influenced to a considerable extent by the treatment of other diseases or conditions. A study of the patients discharged from all Veterans' Administration facilities during this year shows that the average length of stay for a general patient was 47.6 days; for a tuberculous patient, 171.8 days; for a psychiatric or mental patient 519.5 days; and for a neuropsychiatric patient (other than mental), 68.2 days.

*Discharges.*—During this fiscal year 238,202 patients were under hospitalization, of whom 235,264 were United States veterans. The total number of patients treated represents an increase of approxi-

mately 7.5 percent over 1939. Of the United States veterans treated 178,668 were discharged after an average of 77 in-patient days. Patients who remained until the completion of treatment numbered 145,315, or 81.33 percent of the total discharges. The incomplete cases totaled 33,353 and include 9,546 cases in which further treatment or care was required in another facility or out-patient clinic, 8,046 cases in which the patient was transferred to domiciliary care in the same facility, 15,477 cases in which the patient was discharged for personal reasons, i. e., against medical advice, leaving without permission, etc.; and 284 cases not entitled to hospitalization under the laws in effect. Approximately 79 percent of the United States veterans discharged during this year had been under treatment for general diseases or conditions; 14 percent for neuropsychiatric diseases; and 7 percent for pulmonary tuberculosis. In 73 percent of the completed and 55 percent of the incomplete cases, recovery or some improvement was effected.

Deaths in hospitals during this year totaled 12,028, or 6.73 percent of the discharges as compared with 10,880, or 6.6 percent in 1939. Of the total deaths, 8,388, or 69.74 percent occurred among patients under treatment for general conditions; 1,990, or 16.54 percent, for pulmonary tuberculosis; and 1,650, or 13.72 percent for neuropsychiatric diseases. Considering the total discharged after treatment for each type of disability during this year, 16.91 percent of the pulmonary tuberculosis cases resulted in death, 5.93 percent of the general, and 6.50 percent of the neuropsychiatric. Of the 8,388 deaths among general patients, approximately 38 percent were caused by diseases of the circulatory system, including organic heart disease, approximately 23 percent by malignant tumors, and about 10 percent by diseases of the digestive system.

During the year 140,127 World War veterans were discharged after treatment for diseases or conditions not connected with service and 10,296 for disabilities of service origin. There were 8,346 cases in which the veteran was admitted for examination or observation, and 69 cases classed as emergency. The remaining 19,830 discharges of United States veterans were classified by service as follows: Spanish-American War, 101 service-connected and 12,077 non-service-connected; Regular Establishment, 2,858 service-connected and 4,433 non-service-connected; Civil War, 141 non-service-connected; and miscellaneous occupations, rebellions, etc., 2 service-connected and 218 non-service-connected. In addition to United States veterans there were 2,693 discharges of other patients, 166 of which were veterans of countries allied with the United States in the World War, 1,458 employees of the Civilian Conservation Corps and Works Progress Administration, and 1,069 miscellaneous beneficiaries.

Included in the total of 178,668 discharges of United States veterans during this year are 8,046 cases classified as intrafacility transfers, i. e., cases in which the veteran was transferred from hospital treatment to domiciliary care within the same facility.

#### DOMICILIARY CARE

*Remaining.*—On June 30, 1940, the veteran population reported as present in domiciliary status in facilities under the control and jurisdiction of the Veterans' Administration totaled 16,518, as compared

with 15,426 on June 30, 1939, an increase of 1,092 during this fiscal period.

The number present in domiciliary status on June 30, 1940, was divided as to color and sex as follows: White males, 14,583; white females, 138; and colored males, 1,797.

The percentage distribution of the membership, by wars, as of June 30, 1940, was as follows: Spanish-American, 4.55; World, 92.27; other wars, expeditions, and occupations, 0.12; and peacetime service in the Regular Establishment, 3.06.

The approximate average age of the veterans of each of the major wars who were present in domiciliary status at the close of this fiscal year was as follows: Civil, 95; Spanish-American, 65; and World, 47.

Of the veterans remaining under domiciliary care at the end of this year, 11,461 were disabled by general medical and surgical conditions, 4,753 by neuropsychiatric diseases, and 304 by tuberculosis.

Approximately three-fourths of the domiciled veterans on June 30, 1940, were under care in facilities located in California, Kansas, Ohio, Tennessee, Virginia, and Wisconsin.

In conformity with the act of August 27, 1888 (U. S. C., title 24, sec. 134), as amended by the act of August 1, 1939, (Public, No. 250, 76th Cong.), the Federal Government is required to reimburse State or Territorial homes for disabled volunteer soldiers at the rate of \$240 per year for each person domiciled or hospitalized therein who is eligible for similar care in facilities controlled by the Veterans' Administration. During this year an average of approximately 6,218 such persons were cared for in these homes, thereby creating an obligation of over \$1,368,010 on the part of the Federal Government.

*Admissions.*—During this year there were 29,111 admissions for domiciliary care, as compared with 29,337 admissions for the fiscal year 1939, a decrease of 226.

An analysis of the types of admissions shows that 4,024, or 13.82 percent, were first admissions; 21,298, or 73.16 percent, readmissions; and 3,789, or 13.02 percent, admissions by transfer from other facilities.

Of the veterans admitted to domiciliary care during this year 26,410, or approximately 90 percent, had service in the World War, and 1,664, or approximately 6 percent, in the Spanish-American War. There were 212 female and 2,474 colored veterans admitted for domiciliary care during the year.

Approximately 92 percent of the admissions this year were for non-service-connected disabilities.

Of the veterans admitted during this year 73 percent were disabled by general medical and surgical conditions, 25 percent by neuropsychiatric diseases, and 2 percent by tuberculosis.

*Discharges.*—During this year 27,954 veterans were discharged after an average of 5½ months' domiciliary care. These discharges were classified as follows: 14,572 routine; 8,366 transfers within the same or to other facilities; 66 deaths; 733 ineligible for further care; and 4,217 without formal discharge, including disciplinary reasons. Approximately 70 percent of the discharges were for veterans with general medical conditions. The principal causes of death among domiciled veterans were diseases of the arteries, organic diseases of the heart, and embolism and thrombosis, which collectively were responsible for approximately 73 percent of the deaths.

Of the total veterans discharged 25,208 were World War veterans, and of these 23,003 were disabled for non-service-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 1,657; Regular Establishment, 1,067; Civil War, 4; and all other wars, occupations, and expeditions, 18. Included in the total of 27,954 discharges during this year were 6,921 cases classified as intrafacility transfers, i. e., cases in which the veteran was transferred from domiciliary care to hospital treatment within the same facility.

#### HOSPITAL AND DOMICILIARY FACILITIES

On June 30, 1940, the Veterans' Administration was operating hospital facilities at 86 locations in 45 States and the District of Columbia. These facilities had a capacity of 59,637 beds, an increase of 4,858 in the number reported on June 30, 1939.

During this year new hospital facilities were opened at Amarillo, Tex., and Murfreesboro, Tenn., while additional hospital beds were acquired through new construction, alterations, or readjustment of space at Bedford, Mass.; Camp Custer, Mich.; Cheyenne, Wyo.; Chillicothe, Ohio; Downey, Ill.; Huntington, W. Va.; Indianapolis, Ind.; Jefferson Barracks, Mo.; Kecoughtan, Va.; Knoxville, Iowa; Lincoln, Nebr.; Los Angeles, Calif.; Lyons, N. J.; Minneapolis, Minn.; Newington, Conn.; North Little Rock, Ark.; Palo Alto, Calif.; Pittsburgh, Pa.; Rutland Heights, Mass.; St. Cloud, Minn.; San Francisco, Calif.; Waco, Tex.; Walla Walla, Wash.; White River Junction, Vt.; Wichita, Kans.; and Wood, Wis.

At the expiration of this year the Veterans' Administration was utilizing 2,754 beds in other Government hospitals, distributed by branch of service as follows: Army, 1,037; Navy, 989; Public Health Service, 646; and St. Elizabeth's, Washington, D. C. (Federal Security Agency), 82.

On June 30, 1940, there were 18,497 beds set aside for domiciliary care in facilities under the jurisdiction of the Veterans' Administration as compared with 16,345 on June 30, 1939, an increase of 2,152. Additional domiciliary beds were acquired at Bath, N. Y.; Bay Pines, Fla.; Dayton, Ohio; Hot Springs, S. Dak.; Mountain Home, Tenn.; Wadsworth, Kans.; and Wood, Wis.

The total number of beds in facilities controlled by the Veterans' Administration on June 30, 1940, was 78,134 as compared with 71,124 on June 30, 1939, an increase of 7,010. Practically all of this increase was the result of construction accomplished from funds provided by grant from the Public Works Administration Appropriation Act of 1938.

During the period beginning with the act of March 3, 1919 (Public, No. 326, 65th Cong.) and ending with the act of June 27, 1940 (Public, No. 668, 76th Cong.), the Congress has specifically authorized and appropriated the sum of \$161,074,267 for new hospital, domiciliary, and out-patient dispensary facilities. In addition, since 1923 there has been expended from regular fiscal funds the sum of \$25,165,821 for permanent improvements and extensions to facilities. Subsequent to the consolidation of veterans' activities in 1930, there has also been expended from the general post fund established by the former National Home for Disabled Volunteer Soldiers, the sum of \$1,126,174

for improvements. Further, the Veterans' Administration has been allotted for improvements and new construction, the sum of \$3,041,650 from the National Recovery Act of 1933, and the sum of \$13,268,200 from the Public Works Administration Appropriation Act of 1938. In all, a total of \$203,676,112 has been made available for construction purposes during the past 21 years.

FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the close of this fiscal year work was in progress on 20 projects involving additional beds. These projects, together with estimated dates for completion, are as follows:

Location	Project	Beds	Estimated date for completion
Atlanta, Ga.	General facilities	59	July 15, 1940
Bronx, N. Y.	do	598	Oct. 1, 1940
Do	Alterations	100	June 1, 1942
Chillicothe, Ohio	do	59	Jan. 1, 1942
Cleveland, Ohio	New general facility	269	Aug. 1, 1940
Dallas, Tex.	do	262	July 1, 1940
Danville, Ill.	Alterations	69	Dec. 30, 1940
Des Moines, Iowa	General facilities	74	Oct. 5, 1940
Do	Readjustment of space	9	Aug. 1, 1940
Fayetteville, N. C.	New general facility	307	Sept. 1, 1940
Jefferson Barracks, Mo.	Readjustment of space	78	Apr. 1, 1941
Do	do	100	July 1, 1942
Los Angeles, Calif.	Barracks	314	May 17, 1941
Minneapolis, Minn.	Readjustment of space	7	July 18, 1940
Montgomery, Ala.	New general facility	269	July 15, 1940
Roanoke, Va.	Neuropsychiatric facilities	155	Dec. 1, 1940
Salt Lake City, Utah	General facilities	49	Oct. 15, 1940
Togus, Maine	Readjustment of space	6	Sept. 1, 1940
Tuscaloosa, Ala.	Alterations	20	Jan. 1, 1941
Tuskegee, Ala.	do	18	Feb. 1, 1941
Total		2,822	

The 2,822 additional beds to be acquired as the result of work in progress on June 30, 1940, were distributed by types as follows: general medical and surgical, 2,187; psychiatric, 321; and domiciliary, 314.

The approved new construction program for which funds were available on June 30, 1940, but which had not been placed under contract by that date, is as follows:

Location	Projects	Beds	
		Hospital	Domiciliary
Marion, Ill.	New home and hospital	160	367
Marion, Ind.	Neuropsychiatric facilities	134	
Perry Point, Md.	do	179	
Roanoke, Va.	do	164	
Total		637	367

With the exception of the projects at the Bronx, N. Y., Cleveland, Ohio, and Dallas, Tex., which are being executed from funds made available by the Public Works Administration Appropriation Act for 1938, all of the work under way or approved is being or will be accomplished from appropriations of the Veterans' Administration.

As shown in another section of this report, there were available on June 30, 1940, in all facilities controlled by the Veterans' Administration, 59,637 hospital and 18,497 domiciliary beds, a total of 78,134 beds of both types. Upon completion of new construction for which funds were available on June 30, 1940, there will be 62,782 hospital and 19,178 domiciliary beds, a combined total of 81,960 beds in Veterans' Administration facilities. Adding to the latter total the 2,754 beds available in other Government hospitals and the 1,025 beds in civil and state hospitals, there results a combined total of 85,739 beds of all types for beneficiaries of the Veterans' Administration.

During this year the Federal Board of Hospitalization, an agency created in 1921 to coordinate the separate hospitalization activities of the Federal Government, submitted to the President a report on the future institutional needs of the Veterans' Administration which included a proposed 10-year construction program. The objectives of the Board as set forth in its report were approved in principle by the President on May 8, 1940, with the understanding that the program included therein would be reviewed annually and coordinated with conditions existing at that time. The 14,232 bed program, devoted largely to projects for mental patients and domiciliary members would increase the total accommodations for veterans to 100,000 beds and enable the Government to meet the estimated peak requirements for all types of institutional care. Public, No. 668, Seventy-sixth Congress, approved June 27, 1940, contained an appropriation of \$1,000,000 for preliminary work in connection with the carrying out of this program.

#### OPERATING AND PER DIEM COSTS FOR HOSPITAL AND DOMICILIARY FACILITIES

During this year the net operating expense for all hospital and domiciliary facilities controlled by the Veterans' Administration totaled \$55,466,877.26, of which \$49,920,509.89 was for hospital and \$5,546,367.37 for domiciliary facilities. This amount does not include expenditures for new construction, betterments, structural alterations undertaken for preservation of buildings, maintenance and operation of personnel quarters, nonexpendable equipment, furniture and furnishings, or those for the diagnostic centers at San Francisco, Calif., and Hines, Ill. Throughout the year there was a daily average of 52,409 patients of all types under treatment, and a daily average of 16,708 beneficiaries receiving domiciliary care, as compared with 49,147 and 15,709, respectively, during the fiscal year 1939.

The per diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$3.86, for those used exclusively for the treatment of neuropsychiatric diseases, \$1.82, and for those used largely for the treatment of general medical and surgical conditions, \$3.50. Collectively the per diem cost of operation for hospital facilities of all types was \$2.60. The per diem cost of operation for domiciliary facilities for this year was \$0.91.

#### PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENT

During the fiscal year, the out-patient units of field stations made a total of 1,124,374 physical examinations, a decrease of 2,788 in the number accomplished during the preceding year. Of the examina-

tions made during this year 1,104,501 were medical and 19,873 or 2 percent were dental. Approximately 99 percent of the medical, and 91 percent of the dental examinations were made by physicians and dentists on a salary basis. The comparatively few physical examinations made by designated physicians on a fee basis comprised, for the most part, simple general examinations not requiring the services of a specialist or laboratory examination, or cases in which the claimant or beneficiary was not physically or mentally able to travel to the nearest field station, and it was more economical to employ a physician in the community than to travel a physician from the field station to and from the home of the claimant or beneficiary.

Included in the total physical examinations are 73,912 examinations made upon request of other Federal agencies and 1,348 made for pensioners of nations allied with the United States in the World War. The total for other Federal agencies consists of 57,103 examinations for purposes of the Civil Service Commission, 10,682 for the Railroad Retirement Board, 2,694 for Works Progress Administration, 2,316 for the Employees' Compensation Commission, and 1,117 for the Civilian Conservation Corps.

Out-patient treatments furnished during the year totaled 1,169,684 as compared with 1,079,663 for the previous year, an increase of 90,021. Of the treatments approximately 91 percent were medical, and 9 percent dental. Approximately 90 percent of the medical and 94 percent of the dental treatments were furnished by physicians on a salary basis, as compared with 88 and 94 percent respectively, during the fiscal year 1939. This concentration of out-patient treatments at field stations makes for economy, and the service is better supervised than when the treatments are authorized to be rendered by private physicians in the home communities of the beneficiaries.

Heretofore, under terms of Executive orders, no charges could be made by the Veterans' Administration for physical examinations made for the purposes of the United States Civil Service Commission; nor, under a ruling of the Comptroller General, for treatment, either out-patient or hospital, of beneficiaries of the United States Employees' Compensation Commission. However, Public, No. 668, Seventy-sixth Congress, approved June 27, 1940, requires the appropriations of the Veterans' Administration to be reimbursed at fees determined by the Administrator of Veterans' Affairs, for all medical services rendered by that agency upon requests of other departments or independent establishments. Accordingly, beginning July 1, 1940, charges will be made other Federal agencies for all medical services rendered upon their request.

#### DENTAL ACTIVITIES

During the fiscal year dental care was provided for 45,453 hospital patients, 10,879 domiciliary members, and 3,908 out-patients in clinics maintained by the Veterans' Administration. These 60,240 beneficiaries were treated at an actual cost of \$974,631, as compared with the treatment of 72,526 veterans at a cost of \$938,537 for the previous year. Had these services been secured through the medium of private practitioners, the estimated cost would have been \$1,782,065. Thus, a saving of \$807,434 was effected by the operation of dental clinics by this Administration. In addition, dental treatment was

given to 183 enrollees of the Civilian Conservation Corps in the amount of \$1,379. The cost per case of furnishing this relief during 1940 was \$16.23 as compared with \$13.03 in 1939, and \$25.93 in 1930.

The number of beneficiaries referred to private dentists, to save expense of transportation to a field station of the Veterans' Administration, increased from 1,841 cases to the value of \$75,889 in the fiscal year 1939 to 2,032 cases to the value of \$84,681 in 1940.

Beneficiaries are availing themselves in increasing numbers of the authority for rehospitalization for the completion of dentures to replace teeth extracted as a medical necessity during a previous episode of hospitalization. During the year 3,686 beneficiaries were rehospitalized for this purpose, for whom 7,075 artificial dental appliances were constructed. A total of 32,005 artificial dentures were constructed and 8,519 repaired in the dental clinics of the Veterans' Administration during the year, an increase of 3,118 new dentures and 548 repairs over the previous year.

On June 30, 1940, there were 174 full-time medical officers on duty, as compared with 165 at the close of the fiscal year 1939.

## PENSIONS AND COMPENSATION

### VETERANS

*Civil War.*—Out of a total of 2,213,365 that served in the Union forces in this war, which terminated 75 years ago, pensions were being paid to 2,381 veterans on June 30, 1940. This represents a reduction of 1,135 in the number of veterans since June 30, 1939. Of those on the pension roll at the close of this year, 22 were receiving \$50 per month, 207 were in receipt of \$75 per month, one \$85 per month, while 2,125 were being paid \$100 per month by reason of being helpless or blind or so nearly helpless or blind as to require the regular aid and attendance of another person. The balance of the pension roll consisted of 26 veterans who were beneficiaries under special acts of Congress. The disbursements for pensions to veterans during this fiscal period totaled \$3,158,998.10, as compared with \$4,622,304.21 for the previous year, a reduction of \$1,463,306.11. There were 4 claims filed during this year. The average age of veterans receiving pensions at the close of this year was 95.

*Indian Wars.*—On June 30, 1940, pensions were being paid to 2,216 veterans on account of Indian War service, and the disbursements for this purpose amounted to \$1,694,482.65 during this fiscal year. This represents a decrease of 309 in the number of veterans on the roll June 30, 1939, and a decrease of \$159,649.34 in disbursements over last year. There were 83 new claims filed during this year. The average age of veterans receiving pensions at the close of this year was 80.

*Spanish-American War, Boxer Rebellion, and Philippine Insurrection.*—The number of veterans on the roll at the close of this fiscal year was 159,230 as compared with 165,710 on June 30, 1939, a decrease of 6,480. The disbursements for this purpose during 1940 totaled \$106,203,201.30 as compared with \$105,065,718.76 in 1939, an increase of \$1,137,482.54.

Of the 159,230 veterans on the roll, 157,559 were receiving pension payments for disabilities of nonservice origin or for age, 1,584 for conditions determined to be the result of service, and 87 were special act cases.

On June 30, 1940, the average monthly value of all pension awards for nonservice-connected disabilities or age was \$54.76; for service-connected disabilities, \$76.42; and for special act cases, \$22.09.

An analysis of the service-connected group by type of major disability indicates that 4 percent are suffering from tuberculosis, 11 percent from neuropsychiatric conditions, and 85 percent are classed as general medical and surgical cases. The average monthly value for these groups is as follows: Tuberculosis, \$84.57; neuropsychiatric, \$83.08; and general medical, \$75.17. In the non-service-connected group 128,353, or 81 percent of the total, are receiving pensions because of disabilities. The average monthly pension in these cases is \$54.41. In addition, 29,206 veterans, or 19 percent of the total, are receiving pensions by reason of age, the average monthly payments being \$56.33. A study of the age of all Spanish-American War veterans shows that 80 percent are between 60 and 70 years of age.

Under Public, No. 594, Seventy-sixth Congress, approved June 11, 1940, continuous active service entered into during the War with Spain, the Philippine Insurrection, or the China Relief Expedition is included in determining the period of active service for the purpose of the acts of May 1, 1926, June 2, 1930, and May 24, 1938, although part of such continuous service extended into either the Philippine Insurrection or the China Relief Expedition. Subsequent to the act of June 5, 1940, pension has been conditioned upon 70 or 90 days service during the period of any one of the wars named in the various service pension acts. Public, No. 594, Seventy-sixth Congress, permits the inclusion of service rendered during the period of more than one of these wars for the purpose of making up the requisite number of days service in cases where there was continuous active service entered into during the period of one war but extending into the period of one of the other wars. It is a condition precedent to entitlement that the veteran's service be continuous and fragmentary periods of service in two or more of the wars, which combined comprise the aggregate 70 days or 90 days service, will not suffice. The review of claims under this legislation is now being conducted, but, as indicated in the report of the Administrator of Veterans' Affairs to the Committee on Pensions, it is not estimated that many claims will be allowed under this legislation.

*World War service-connected.*—Compensation was being paid on June 30, 1940, to a total of 348,164 veterans suffering from disabilities directly or presumptively connected with service during the World War, an increase of 6,092 in the number on the roll at the beginning of this fiscal period. Of those on the roll at the close of this year 255,594 were receiving payments under Public, No. 141, and 92,570 under Public, No. 2, approved March 20, 1933. There were 231,288 of the group under Public, No. 141, receiving full payments, 21,585 receiving 75 percent of the World War rates as presumptive cases, and 2,721 in which part of the payment was made at the full rate and part at 75 percent of the rate, depending on the service connection of two or more disabilities. The disbursements during this year totaled \$168,387,884.83 as compared with \$166,948,863.01 in 1939, an increase of \$1,439,021.82. An analysis of the major disabilities for which this compensation is being paid discloses that neuropsychiatric diseases are the disabling cause in 19.74 percent of the awards, tuberculosis in 15.76 percent, and general medical and surgical

conditions in 64.50 percent. The average monthly payments by types, based upon the value of awards at the close of this year, were as follows: Neuropsychiatric, \$50.79; tuberculosis, \$55.20; and general medical and surgical, \$33.12. The average monthly payment for all types was \$39.77. Additional compensation was being paid on account of dependents in 32,574 cases in which the veteran was rated on a temporary basis at an average of \$7.41 per case per month. These dependents included 30,513 wives, 63,682 children, and 1,711 parents. On June 30, 1940, there were 2,772 disabled veterans to whom compensation was being paid who reside outside the continental limits of the United States.

Activities of the fiscal year with regard to service-incurred disability in cases of World War veterans centered around five major subjects, (1) review of paralysis, paresis, and blindness cases in which entitlement was reestablished under Public, No. 196, Seventy-sixth Congress, approved July 19, 1939, (2) review of combat injury cases, (3) effective maintenance of service connection, (4) stabilization of disability evaluations, and (5) total disability producing unemployment from service incurred causes.

The group of paralysis, paresis, and blindness cases, whose disabilities originated in misconduct disease or injury, and who were in receipt of compensation by reason of the repealed first proviso, section 200, World War Veterans Act, 1924, as amended, were, under Public, No. 196, Seventy-sixth Congress, granted restoration of such compensation provided their disabilities met the requirements of sections 27 and 28, Public, No. 141, Seventy-third Congress, except as to misconduct. This restoration necessitated review of some 1,100 cases; due to the lapse of time since the original grant in such cases, there have been a number of instances of improvement, and additional evidence as to prior or subsequent inception has come to light. The review is being carried to completion as rapidly as possible.

With regard to combat injury cases, it had long been known, from records of the service departments as to the number of veterans wounded in action, that in addition to approximately 71,000 such cases in receipt of disability compensation, there were approximately 95,000 cases of wounded men in which the disability had been evaluated at less than 10 percent, or in which no claim had been filed or prosecuted. In view of the common experience that the majority of injuries, cuts, fractures, gas-burns, etc., heal without disabling residuals, and of the long standing policy of the Administration requiring actual disability, and not mere history of disease or injury as the basis of entitlement, this proportion did not appear unreasonable. However, in order that this group of cases might have the benefit of every consideration permissible under existing laws, under date of August 8, 1939, there was authorized a review of the cases of World War veterans having record of combat injury, who had filed claims for disability compensation but were not, as of that date, in receipt of compensation or pension. As of the close of the fiscal year, it was estimated that the review was 72 percent complete. The records on June 30, 1940, indicated 225,632 cases reviewed; 29,164 combat injury cases found; 16,462 claims filed on notification of the veteran incident to this review; 7,810 examinations requested for this special purpose and 5,352 awards of compensation as a result of the review. At the beginning of the review there were of record 71,079 combat injury

cases on the compensation rolls. It is anticipated that 7,487 new awards will result from the review bringing the total to approximately 78,566. In comparison with an estimated 166,216 surviving veterans who were wounded in action, the percentage, 47 percent, represents what is considered to be a fair and liberal proportion of the surviving wounded veterans who may be considered to have incurred as much as 10 percent permanent disability resulting from such wounds.

In the years that have elapsed since the early examinations of veterans suffering from chronic disease, immediately after their discharge from service, there have been many advances in the field of medicine, particularly as regards etiological agents, and many changes in medical nomenclature. Additionally, the diseases, in many cases, have progressed to a point enabling clearer identification, or the separation of elements as due to service and of other elements as due to intercurrent disease factors. This brings it about that "change of diagnosis," especially in the service incurred disease cases, creates a most difficult rating problem. To insure effective maintenance of service connection, instructions have been issued prohibiting its severance in the absence of certification by the medical authorities that the prior diagnoses on which service connection was predicated were incorrect. Further instructions provide that no severance of service connection is to be accomplished in any cases, whether or not based upon change of diagnosis, except upon reference to, and approval by, the proper authorities of the central office, who require clear and unmistakable evidence supporting the propriety of such severance.

Although, with the above protective measures, service connection may be generally maintained, the results of successive medical examinations may seem to evidence improvement of disabilities, although it is apparent from a general review of the cases that earning capacity has not correspondingly been restored. The nature of certain disabilities, and the fact that although the manifestation of disability may be periodic, the impairment in earning capacity is constant, also leads to doubtful conclusions upon repeated examinations. To minimize the effect of such views and such conclusions, instructions have been issued requiring deferment of reductions based on other than clear and unmistakable evidence, pending re-examination to be scheduled in 18, 24, or 30 months.

As a result of both the above measures, the number of terminations in service-connected cases other than on account of the death of the veteran has been materially reduced. In fact, restorations in formerly terminated cases, during the fiscal year, out-numbered terminations during the same period.

During the fiscal year, liberalization of the standards for total disability ratings based on unemployability of the individual veteran as a result of impairment of mind or body, was determined upon after careful consideration of the factors controlling the incidence of total disability in the veteran group. Accordingly, under date of April 2, 1940, authority was decentralized to rate as totally disabled in service-connected cases, or as permanently and totally disabled in nonservice cases, when unemployability of the individual is determined to result from any one disability rated 60 percent or more, 1933 schedule, or from any combination of diseases rated 70 percent or more, including at least one 40-percent disability. The above applies to service-

incurred and nonservice disabilities, with the general provision that substantial unemployability resulting from amputations, and similarly static disabilities, is required to have existed from the date of injury and not to result from intercurrent causes. Further reductions in the percentage requirements, applicable to nonservice disabilities only, are authorized on the attainment of age 60, 65, and 70, after which latter age no specific percentage ratings are required. The authorization does not include total disability ratings based upon functional nervous disorders. The practice was continued whereby meritorious cases, in which by reason of the type or extent of disability, decentralized authorization of a total, or permanent and total, rating is precluded, are referred to the central office for reference to the Administrator in the event of concurrence with the submission.

The effect of this liberalization was widespread and immediate. During the 3 months of operation under the new policy, there was an increase of 391 in service-incurred total disability ratings as compared with a slight reduction otherwise anticipated. Similarly, in the nonservice group of permanently and totally disabled veterans, the increase in the 3 months' period was 3,215, nearly twice the increase otherwise anticipated. As nearly as can be ascertained, and with due regard to the date of inception of the disabling diseases and injuries in the two groups, the effect of the new policy has been equally felt in the service-connected and nonservice groups.

In field offices as well as in central office the policy of placing disability ratings on a permanent basis, whenever warranted by the facts of record, was intensively applied with due regard to the requirements and principles in point. While total active cases under Public, No. 141, Seventy-third Congress, which revived the 1925 schedule of temporary and permanent ratings pursuant to the World War Veterans' Act, 1924, as amended, increased only by 2,666 from 260,792 to 263,458, during the fiscal year July 1, 1939, to June 30, 1940, the number of permanent ratings in that period was augmented by 7,632, from 216,052 to 223,684.

The adjudicating agencies are responsive to the idea that permanency of ratings makes not only for a more satisfying feeling of security on the part of claimants but also for a proper evaluation of conditions which in reality, despite temporary fluctuations in severity, have become stabilized after many years of care and treatment since the end of the World War.

*World War non-service-connected.*—This group of totally disabled World War veterans whose disabilities have been determined to be not due to their military service, is a steadily increasing group as is to be expected with the advancing age of veterans and the hazards of disease and injury in civilian life. During this fiscal year the number on the roll increased from 52,936 to 60,296, all at the present total disability rate of \$30 per month unless reduced to \$6 on account of receiving institutional care at Government expense and having no dependents. Of those on the roll, 770 or 1.28 percent, are over 68 years of age; 1,758, or 2.92 percent, are over 62 years of age; and 4,568, or 7.58 percent, are over 55 years of age. Disbursements to this group during the fiscal year 1940 amounted to \$19,324,715.45 as compared with \$17,100,317.81 during the year ending June 30, 1939, an increase of \$2,224,397.64.

*Regular establishment.*—During this fiscal year the number of veterans on the pension roll as a result of disability incurred in service in time of peace increased from 34,185 to 36,051. Disbursements increased from \$8,929,468.26 to \$12,728,872.47, while the average monthly value increased from \$21.91 to \$31.48.

Pursuant to the provisions of Public, No. 257, Seventy-sixth Congress, enacted August 4, 1939, the pensions of veterans of the Regular Establishment who served subsequent to April 21, 1898, were increased, effective September 1, 1939, to 75 percent of the rates provided by Veterans Regulation 1 (a), Part I, promulgated pursuant to Public, No. 2, Seventy-third Congress, for veterans of wartime service. The cited act provides the specific rate of pension for each degree of disability. The additional pension for the anatomical loss or loss of use of one foot, one hand, or one eye is \$18.75 monthly, which while 75 percent of the rate previously provided in Veterans Regulation 1 (a), Part I, paragraph II (k), is not 75 percent of the current rate for wartime service, which was increased by section 6, Public, No. 198, Seventy-sixth Congress, to \$35 monthly. This legislation necessitated a review of 27,492 claims and increases were granted in 24,538, or in 89 percent of the total.

The rates of pension provided by Veterans Regulation 1 (a), Part II, as amended by Public, No. 257, Seventy-sixth Congress, were extended, effective July 1, 1940, by Public, No. 553, Seventy-sixth Congress, to those veterans of the Regular Establishment entitled to pension under the General Pension Law on account of service-connected disabilities incurred in or aggravated by service prior to April 21, 1898. A review of 873 claims was made under this Act and increased benefits were granted in 459 claims, or in slightly more than 52 percent of the total. Many of the veterans in receipt of pensions under the act of July 14, 1862, are receiving specific statutory rates or rates fixed pursuant to law, which exceed the pensions provided by Veterans Regulation 1 (a), Part II, as amended. It is expressly provided in Public, No. 553, Seventy-sixth Congress, "That this act shall not be construed to reduce any pension under any act, public or private." This accounts for the fact that only slightly more than half of the claims were affected by the new legislation. It has been held that the conditions precedent to entitlement under the general law remain in full force and effect and that the only way in which this act affects such pensions is by changing the rates payable prior to the enactment thereof.

#### DEPENDENTS

*War of 1812.*—Although 125 years have elapsed since the close of this war, there was at the end of this year one person still receiving pension on account of service rendered by a soldier of this war. This beneficiary is Esther Ann Hill Morgan, Independence, Oreg., daughter of John Hill, private, Clark's and McCumber's Companies, New York Militia, pensioned at the rate of \$20 per month.

*Mexican War.*—This war ended May 30, 1848, over 92 years ago. On June 30, 1940, there were 130 widows of veterans of this war on the pension rolls, while payment to this class totaled \$84,613.33 in 1940. This represents a decrease of 38 in the number on the rolls June 30, 1939, and a reduction of \$18,230.95 in disbursements for 1939.

*Civil War.*—On June 30, 1940, pensions were being paid to the widows, including remarried widows, and children of 50,141 deceased veterans of this war, as compared with 57,915 at the beginning of this fiscal period, a decrease of 7,774. These pensions were being paid to 48,006 widows, and remarried widows and 2,317 children. There were 6,425 cases in which \$30 per month was being paid, and 37,938 in which the beneficiary was in receipt of \$40 per month as provided by law for widows of the attained age of 70 years, and 534 in which \$50 per month was being paid as authorized by law for widows who were the wives of soldiers during their service in this war. There were 4,335 cases in which dependents were in receipt of pensions under special acts of Congress, and 909 in which the dependents were being paid pensions under general laws and service laws at miscellaneous monthly rates.

The disbursements during this fiscal period totaled \$24,631,254.83 as compared with \$28,556,447.43 for the last year, a decrease of \$3,925,192.60. The peak in the number on the roll was reached in 1912, when the dependents of 304,373 deceased veterans were receiving pensions.

During this year 819 widow and 179 other dependent claims were under consideration of which 558 were disposed of, leaving 358 widow and 82 other claims pending on June 30, 1940. The number of widows and other dependents dropped from the pension rolls during this year by reason of death was 8,046 or 13.89 percent, of the number on the rolls at the beginning of the fiscal year.

*Indian Wars.*—On account of Indian War service the dependents of 4,055 deceased veterans were in receipt of pensions on June 30, 1940, and to this class \$1,483,472.19 was paid during 1940. These figures represent decreases of 196 in the number of cases on June 30, 1939, and \$81,191.15 in disbursements of the last year. The dependents receiving pension from June 30, 1940, totaled 4,095 and were classified as follows: widows, 4,015; children, 69; and others, 11. Of the claims of widows, including remarried widows, children, and others under consideration during this year 184 were disposed of.

*Spanish-American War.*—On June 30, 1940, pensions were being paid to the widows, children, and dependent parents of 57,720 deceased veterans of this war as compared with 55,882 on June 30, 1939, an increase of 1,838. These pensions were being paid to 55,332 widows, 7,584 children, and 341 parents, a total of 63,257. To these beneficiaries \$21,224,174.53 was paid during this year as compared with \$20,232,011.22 in the previous year, an increase of \$992,163.31. The claims of widows, remarried widows, minor children, and dependents of deceased veterans under consideration during this year numbered 6,829 of which 5,019 were disposed of, leaving 1,810 pending at the close of this year, awaiting receipt of necessary proofs to establish title to pension.

*World War service-connected.*—On June 30, 1940, compensation was being paid to the widows and children and dependent parents of 99,479 veterans of the World War who died in service as a result of diseases or injuries incurred either directly or presumptively in service during said war, as compared with 99,822 at the close of the fiscal year 1939, a decrease of 343 cases. This compensation was being paid to 29,947 widows, 32,576 children, and 81,079 parents. Death claims

have been paid to date to the widows and dependents of 158,597 deceased veterans.

The disbursements for this purpose during the fiscal year of 1940 total \$56,799,064.01 as compared with \$51,436,165.79 in 1939, an increase of \$5,362,898.22. This increase was due in part to the enactment of section 5, Public, No. 198, Seventy-sixth Congress, July 19, 1939, which increased the rates payable to certain widows not barred from receiving it by receipt of installments of yearly renewable term or automatic insurance.

An analysis of the principal causes of death of veterans who died as a result of service and whose dependents are now receiving benefits discloses that 30 percent died from tuberculosis, 26 percent from injuries, principally wounds in action, and 24 percent from diseases of the respiratory system, other than tuberculosis.

A study of the awards of this benefit indicated that 32 percent of the deaths on account of which payments were being made on June 30, 1940, occurred on or prior to July 2, 1921, the official ending date of the World War.

At the close of this year service-connected death-compensation payments were being made in 5,525 cases where the dependents reside in United States possessions and foreign countries, the annual value of these awards being \$3,091,752.

*Death not due to service connection.*—The act of June 28, 1934, authorizes the payment of compensation to the widows and children of World War veterans who died from causes not connected with service while in receipt of compensation for disability rated at 30 percent or more.

To date 65,273 claims have been adjudicated under this act as amended, of which 19,715 have been allowed. On June 30, 1940, payments were being made on 17,524 cases involving 14,949 widows and 26,232 children. The average monthly value per case is \$35.60 and during this year \$7,398,337.98 was disbursed for this benefit, an increase of \$3,009,097.06 over 1939. The original act provided that benefits could not be paid unless the compensation payable to the veteran at the time of his death was for disability directly connected with service, thereby excluding cases where the 30-percent rate was based, in whole or in part, upon disabilities presumptively connected with service. Another provision denied benefits wherever death was due to misconduct even though compensation had been paid to the veteran for directly service connected disabilities, including wounds received in action. Public, No. 844, approved June 29, 1936, amended Public, No. 484, by including the presumptive cases and by eliminating the misconduct clause.

On August 16, 1937, Public, No. 304, Seventy-fifth Congress, became a law. Section 1 of this act reduced the percentage of disability from which a veteran must have been suffering at death to 20 percent provided a child was born of the marriage. The 20-percent disability at death was also basis of title in the minor child or children in case of the widow's death or remarriage. Section 1 of Public, No. 304, Seventy-fifth Congress, was repealed by section 4 of the act of May 13, 1938 (Public, No. 514, 75th Cong.) and in its place there was enacted section 1 of the latter act which grants the rates authorized in section 1 of Public, No. 484, Seventy-third Congress, if the veteran was suffering at death from a 10-percent disability, either presump-

tively or directly incurred in or aggravated by service. Under this section the widow must have married the veteran prior to May 13, 1938.

Public, No. 484, Seventy-third Congress, was further amended July 19, 1939, by the enactment of Public, No. 198, Seventy-sixth Congress, which increases the rates payable to widows and in addition provides for the payment of compensation not only in cases where the veteran was suffering at the time of death from a 10-percent disability incurred in or aggravated by service but also in instances where the veteran (if he was honorably discharged after 90 days' service or if he served less than 90 days and was discharged for disability incurred in service in line of duty) and a disability incurred in or aggravated by service in the World War for which compensation would be payable if 10 percent or more in degree.

*Regular Establishment.*—On June 30, 1940, pensions were being paid to the dependents of 10,126 veterans whose death was determined to be the result of disease or injury originating in line of duty in the military or naval service in time of peace. This is an increase of 711 cases during the fiscal year. These pensioners received during this period \$3,082,893.78, an increase of \$172,718.74 over last year. The dependents of these deceased veterans total 15,983 and were divided as follows: Widows, 5,520; children, 5,697; and parents, 4,766.

SUMMARY

The following table shows by wars and for the Regular Establishment the number of living veterans receiving monetary benefits

Wars and Regular Establishment	1940		1939	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
<b>Total</b> .....	849, 298	\$429, 138, 464. 56	842, 431	\$416, 703, 868. 36
Living veterans.....	610, 122	314, 434, 413. 91	602, 757	307, 512, 130. 34
Deceased veterans.....	239, 176	114, 704, 050. 65	239, 674	109, 191, 738. 02
<b>War of 1812, deceased veterans</b> .....	1	240. 00	1	190. 00
<b>Mexican War, deceased veterans</b> .....	130	84, 613. 33	168	102, 844. 28
<b>Indian Wars</b> .....	6, 271	3, 177, 954. 84	6, 776	3, 418, 795. 33
Living veterans.....	2, 216	1, 694, 482. 65	2, 525	1, 854, 131. 99
Deceased veterans.....	4, 055	1, 483, 472. 19	4, 251	1, 564, 663. 34
<b>Civil War</b> .....	52, 522	27, 790, 252. 93	61, 431	33, 178, 751. 64
Living veterans.....	2, 381	3, 158, 998. 10	3, 516	4, 622, 304. 21
Deceased veterans.....	50, 141	24, 631, 254. 83	57, 915	28, 556, 447. 43
<b>Spanish American War</b> .....	216, 950	127, 427, 375. 83	221, 592	125, 297, 729. 96
Living veterans.....	159, 230	106, 293, 201. 30	165, 710	105, 065, 718. 76
Deceased veterans.....	57, 720	21, 224, 174. 53	55, 882	20, 232, 011. 22
<b>World War</b> .....	527, 247	254, 846, 261. 38	508, 863	242, 865, 913. 83
Living veterans.....	410, 244	190, 648, 859. 39	396, 821	187, 040, 507. 12
Deceased veterans.....	117, 003	64, 197, 401. 99	112, 042	55, 825, 406. 71
<b>Regular Establishment</b> .....	46, 177	15, 811, 766. 25	43, 600	11, 839, 643. 30
Living veterans.....	36, 051	12, 728, 872. 47	34, 185	8, 929, 468. 26
Deceased veterans.....	10, 126	3, 082, 893. 78	9, 415	2, 910, 175. 04

exclusive of insurance and adjusted compensation, on June 30, 1940, and June 30, 1939, and the total payments to them during the fiscal years 1940 and 1939, together with number of deceased veterans on whose account dependents were receiving compensation or pension benefits on June 30, 1940, and June 30, 1939, and the disbursements to dependents for these purposes during the fiscal years 1940 and 1939.

#### RETIREMENT OF EMERGENCY OFFICERS OF THE WORLD WAR

On June 30, 1940, there were 1,801 emergency officers of the World War entitled to retirement pay, as compared with 1,832 on June 30, 1939, a decrease of 31 during this fiscal period. Of the 1,801 on the active roll at the close of this year, 1,772 were receiving full payment. In the remaining 29 cases, there was a complete forfeiture of retirement in 17 and a partial in 12. Thirteen of the complete forfeitures were due to the application of section 212 of Public, No. 212, Seventy-second Congress, approved June 30, 1932, which provided that in case the salary of any retired officer (except those whose disability was incurred in combat with an enemy of the United States) in the employ of the Federal Government together with the retirement pay exceeds \$3,000 per annum, the retirement pay should be reduced or discontinued to the extent to which the sum of the two equals \$3,000. Of the remaining four complete forfeitures two were on account of active duty in the National Guard and two because the beneficiary was incompetent and had an estate of over \$1,500. Of the 12 partial forfeitures 6 were due to the application of section 212 of Public, No. 212, hereinbefore mentioned and 6 because the beneficiaries were receiving retirement pay as enlisted men of the Regular Army.

The average monthly payment for officers receiving full retirement pay was \$136.53, based on the annual value of the roll at the close of this year, as compared with \$136.65 on June 30, 1939, a decrease of 12 cents.

The disbursements for this purpose during the fiscal year 1940 totaled \$2,936,259 as compared with \$2,991,326 in 1939, a decrease of \$55,067. Of the 1,801 officers entitled to retirement at the close of this year, 1,764 served in the Army, 24 in the Navy, and 13 in the Marine Corps.

The following legislation enacted subsequent to the close of this year will add to the retirement rolls. Public, No. 743, Seventy-sixth Congress, July 15, 1940, returns to the rolls of emergency officers retired with pay, a limited group of such officers who were in receipt of such benefits on March 19, 1933, and shown to have been heretofore correctly rated, but who were found not entitled to continuation of such benefits under the restrictive provisions of Public, No. 2, Seventy-third Congress, March 20, 1933. Public, No. 746, Seventy-sixth Congress, July 18, 1940, provides for the granting of emergency officers' retirement benefits to World War provisional, probationary, or temporary officers of the military or naval forces, or Coast Guard who served subsequent to April 6, 1917, and who are now in a status of honorable separation from service, if application for such benefits is filed within 12 months after the passage of the act.

For a full description of the provisions of these acts see new legislation under "Legal Activities" in this report.

## INSURANCE

At the close of the fiscal year there were 608,923 United States Government life (converted) insurance policies in force representing \$2,564,984,223 of insurance, as compared with 605,716 policies representing \$2,561,712,315 of insurance in force at the close of the preceding year, an increase of 3,207 in the number of policies and \$3,271,908 in the amount of insurance. The number of new policies issued during the fiscal year 1940 is 52,713 as compared with 25,341 during the previous fiscal year. The large increase in the number of new issues during the current fiscal year is due to the recent expansion of the armed forces of the United States on account of the defense program.

A new dividend schedule was adopted January 1, 1940, and there has been reserved for the payment of dividends the sum of \$8,650,000 to be distributed to policyholders entitled in accordance with this schedule on the anniversary dates of their policies during the calendar year 1940.

There was in force at the end of the calendar year 1939 total disability insurance amounting to \$137,061,017 issued in connection with 24,612 Government life-insurance policies in accordance with section 311 of the act as amended July 3, 1930, and total disability insurance amounting to \$2,304,500 issued in connection with 532 policies in accordance with the amendment of May 29, 1928.

*Applications.*—Applications for United States Government life (converted) insurance, approved during this fiscal year totaled 52,713, aggregating \$144,315,328, as compared with 25,341 applications amounting to \$75,383,423 approved during the fiscal year 1939. The total number of applications approved to June 30, 1940, is 1,083,058 amounting to \$4,527,400,023 insurance.

*Policies issued.*—The following table shows the number and amount of United States Government life (converted) insurance policies issued by months for the fiscal year 1940.

Date	Number	Amount	Date	Number	Amount
1939			1940		
July .....	1,393	\$4,319,574	January .....	6,864	\$15,440,409
August .....	2,828	8,887,678	February .....	6,237	16,149,645
September .....	3,063	10,051,139	March .....	6,304	15,652,441
October .....	2,851	7,787,849	April .....	5,299	14,265,747
November .....	3,647	10,706,143	May .....	5,481	13,872,733
December .....	4,316	11,052,842	June .....	4,430	16,129,128
			Total .....	52,713	144,315,328

*Analysis by plan.*—The following table shows the number and amount, the percentage, and the average amounts of United States Government life-insurance policies issued to June 30, 1940, classified by plan.

Plan of Insurance	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life.....	215, 224	\$1, 038, 652, 054	19. 87	\$22. 94	\$4, 825. 91
20-Payment life.....	302, 497	1, 104, 452, 764	27. 95	24. 39	3, 651. 12
30-Payment life.....	37, 895	186, 079, 355	3. 50	4. 11	4, 910. 39
20-Year endowment.....	252, 411	633, 460, 197	23. 30	13. 99	2, 509. 84
30-Year endowment.....	46, 014	189, 561, 852	4. 25	4. 19	4, 119. 66
Endowment at age 62.....	45, 367	211, 894, 137	4. 19	4. 69	4, 670. 67
5-Year convertible term.....	145, 465	960, 349, 711	13. 43	21. 21	6, 601. 93
5-Year level premium term.....	38, 185	202, 949, 953	3. 53	4. 48	5, 314. 91
Total.....	1, 083, 058	4, 527, 400, 023	100. 00	100. 00	4, 180. 20

*Policies in force.*—At the close of this fiscal year there were in force 608,923 United States Government life (converted) insurance policies amounting to \$2,564,984,223 insurance. During this fiscal year 686 policies amounting to \$3,009,609 insurance were reinstated. The following table shows by fiscal years the number and amount of yearly renewable term and United States Government life insurance in force.

Fiscal year ended June 30—	Yearly renewable term insurance		United States Govern- ment life insurance		Total	
	Number	Amount	Number	Amount	Number	Amount
1921.....	397, 890	\$2, 960, 660, 235	253, 164	\$868, 715, 500	651, 054	\$3, 849, 375, 735
1922.....	300, 926	2, 314, 663, 588	280, 852	1, 033, 736, 886	581, 778	3, 348, 400, 474
1923.....	240, 291	1, 854, 145, 796	319, 774	1, 216, 064, 021	560, 065	3, 070, 209, 817
1924.....	209, 385	1, 609, 030, 534	353, 215	1, 375, 542, 924	562, 600	2, 984, 573, 458
1925.....	177, 328	1, 372, 091, 391	375, 012	1, 492, 937, 338	552, 340	2, 865, 028, 729
1926.....	130, 103	1, 008, 511, 344	423, 557	1, 773, 075, 664	553, 660	2, 781, 587, 008
1927.....	87, 100	672, 074, 816	500, 880	2, 220, 969, 824	587, 980	2, 993, 044, 640
1928.....	266	1, 654, 277	660, 108	3, 111, 994, 905	660, 374	3, 113, 649, 182
1929.....	229	1, 342, 290	649, 837	3, 058, 577, 039	650, 065	3, 059, 919, 329
1930.....	204	1, 142, 314	648, 044	3, 041, 601, 101	648, 248	3, 042, 743, 415
1931.....	91	506, 276	645, 964	3, 023, 938, 351	646, 055	3, 024, 444, 627
1932.....	29	246, 134	641, 218	2, 977, 083, 467	641, 247	2, 977, 329, 601
1933.....			616, 069	2, 782, 708, 583	616, 069	2, 782, 708, 583
1934.....			598, 226	2, 666, 733, 150	598, 226	2, 666, 733, 150
1935.....	121	389, 145	590, 744	2, 605, 011, 255	590, 865	2, 605, 400, 400
1936.....	149	439, 403	593, 064	2, 590, 482, 279	593, 213	2, 590, 921, 682
1937.....	150	356, 519	596, 832	2, 577, 982, 119	596, 982	2, 578, 338, 638
1938.....	349	653, 183	602, 614	2, 569, 240, 190	602, 963	2, 569, 893, 373
1939.....	355	641, 553	605, 716	2, 561, 712, 315	606, 071	2, 562, 353, 898
1940.....	171	343, 047	608, 923	2, 564, 984, 223	600, 094	2, 565, 327, 270

*Policies matured as endowments.*—During the fiscal year 1940 there matured as endowments payable to the policyholders 24,315 policies amounting to \$53,119,365.38. The total number of policies matured as endowments through June 30, 1940, is 27,156 representing \$62,-230,723 insurance.

*Policies surrendered for cash and paid-up insurance.*—United States Government life-insurance policies provide that after having been in force 1 year they may be surrendered for cash or paid-up insurance. During this fiscal year, there were 10,416 policies, representing \$27,-699,973.18 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1940, is 142,976, representing \$443,709,048.48 insurance.

During this fiscal year policies having a total face amount of \$1,449,862 were surrendered for paid-up insurance, while 278 policies having a total face amount of \$530,473 paid-up insurance were issued.

Through June 30, 1940, policies having a total face amount of \$27,260,008 have been surrendered for paid-up insurance, and 5,044 policies having a total face amount of \$6,599,701.04 paid up insurance have been issued.

*Premium income.*—United States Government life-insurance premiums are deposited to the credit of the United States Government life-insurance fund from which are paid claims on account of total permanent disability and death, dividends and refunds. During the fiscal year ended June 30, 1940, premiums amounting to \$59,195,825.24 were received on United States Government life-insurance policies. The amount of United States Government life-insurance premiums received to date totals \$1,121,535,253.04.

*United States Government life-insurance fund.*—The United States Government life-insurance fund is a trust fund administered by the Government as trustee for the sole benefit of the policyholders. The Government derives no profit whatever from the administration of the fund which may be used only for the payment of claims under United States Government life-insurance contracts and dividends to the policyholders themselves. All premiums paid on United States Government life insurance and all interest earned thereon are covered into this fund in the United States Treasury. In considering the United States Government life-insurance fund it must be clearly understood that the beneficial interest in the reserves belongs exclusively to the policyholders.

*Dividends.*—Dividends on United States Government life insurance represent a return from the excess of the premiums paid over the actual current cost of the insurance protection, provided the reserves necessary to cover the future liability assumed on account of the combined benefits, including both total permanent disability and death, have been accumulated.

All policies of United States Government life insurance include a provision granting benefits on account of total permanent disability, which is exceptionally valuable due to the fact that there is no limit as to the age before which such disability must occur. The premiums charged for this combined benefit, including both death and total permanent disability, are the *net* premiums for the death benefit only, based on the assumption that the deaths will occur in accordance with the American Experience Table of Mortality and that the invested funds will earn 3½-percent interest. There is no loading added to the net premium for expenses, since the Government pays all the cost of administration as well as the losses resulting from the extra hazard of the military or naval service.

The cost of providing the benefits on account of total permanent disability is not the same for all policyholders, but varies with the plan of insurance and the age of the insured. It is greater under the life plans than under the endowment plans for the reason that under the former the protection is continued for the whole period of life, while under the latter, it ceases at the end of the endowment period. Furthermore, the cost under any given plan increases with the age of the insured.

Since no additional premium is charged for the benefit granted on account of total permanent disability, it is necessary to make pro-

vision for the cost of this benefit out of earnings which otherwise would be considered as surplus, if no benefit on account of total permanent disability were provided, before any part of these earnings can be distributed as dividends.

The present schedule of dividend payments is the result of an extensive study made by competent and disinterested consulting actuaries of the experience over a period of years under United States Government life insurance and it equitably reflects the sources from which gains and savings are derived. Under this schedule, those policies on which the premiums and earnings to date have been adequate to build up the entire reserves required on account of both the death and total permanent disability benefits provided in the policy are entitled to and are receiving dividends. Those policies which have not yet accumulated the necessary reserves will not become entitled to dividends unless and until the reserves required have been accumulated.

The rate of interest charged on loans secured by liens on United States Government life (converted) insurance was fixed by law at not more than 5 percent per annum on and after July 19, 1939. (Sec. 7, Public, No. 198, 76th Cong., approved July 19, 1939). This law reduces the rate of interest earned on funds invested in policy loans and thereby effects the amount of excess earnings available for distribution as dividends.

There were 408,901 dividends amounting to \$8,781,642.37 paid during the fiscal year ended June 30, 1940. The total dividends paid to date are 8,576,415 amounting to \$101,195,972.07.

*Converted claims.*—Through June 30, 1940, a total of 19,090 awards has been made for permanent and total disability of which 6,457 have subsequently been changed to death awards. In addition, there have been 37,460 original death awards or a total of 43,917 such cases. These death awards involved the payment of insurance in the amount of \$251,618,687.72, of which \$175,891,734.12 was disbursed in lump-sum payments to 32,715 beneficiaries. Death cases numbering 4,119 having insurance amounting to \$17,405,663.15 have been terminated due to expiration of installment payments. Payments of converted insurance averaging \$35.56 monthly are being made to 10,622 permanently and totally disabled veterans.

During the calendar year 1939 awards were made to the beneficiaries of 2,636 deceased veterans, and 1,258 awards were made to veterans with permanent and total disabilities as compared with 2,697 and 1,187 respectively, during the calendar year 1938.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1939 shows that 27.75 percent of the policies were ordinary life, 23.78 percent were 20-payment life, 15.55 percent 20-year endowment, and 11.75 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 32.67 percent were ordinary life, 20.76 percent 20-payment life, 13.79 percent 20-year endowment, and 16.64 percent 5-year convertible term.

*Term and automatic claims.*—The disbursements for term and automatic insurance during this year totaled \$19,601,576.82, and to date \$2,147,001,479.67, which is \$1,692,545,350.51 in excess of the \$454,456,129.16 received in premiums. On June 30, 1940, monthly in-

installments of term insurance were being paid to 10,944 permanently and totally disabled veterans and to the beneficiaries of 12,258 deceased veterans, as compared with 11,134 disability and 19,097 death awards on June 30, 1939. The decrease in death awards during this year was due principally to the termination of 7,537 cases during this fiscal year by the payment of the last of 240 monthly installments.

During the year \$1,050,994 was paid on 249 compromise cases authorized under Public, No. 78, Seventy-third Congress, June 16, 1933, of which 177 were disability and 72 death cases. To date \$6,222,359 has been paid on 1,525 compromise cases authorized under this act, of which 1,098 were disability and 427 death cases. Permanent total disability payments averaging \$48.27 per month are being made on insurance valued at \$91,864,494. The States having the largest number of veterans receiving these payments are as follows: California, 949; New York, 949; Pennsylvania, 606; Illinois, 581; and Massachusetts, 455. An analysis of the disabilities for which term insurance is being paid discloses the fact that neuropsychiatric diseases are the disabling cause in 51.72 percent of the awards, general medical and surgical conditions in 25.71 percent, and tuberculosis in 22.57 percent. Awards of insurance to permanently and totally disabled veterans have been terminated in 29,040 cases. In 14.39 percent of these cases the reason for termination was recovery and in 81.83 percent the death of the veteran.

Considering the terminations among veterans permanently and totally disabled because of tuberculosis, 13.16 percent recovered, 85.27 percent died. In the neuropsychiatric group, 15.36 percent recovered and 73.44 percent died, while in the general medical and surgical group 17.16 percent recovered and 77.77 percent died.

It is noted that of the 12,258 death claims, payments are being made to 4,482 parents, 5,090 widows, 504 children, and 2,182 other beneficiaries. The largest number of active death awards are in the following States: New York, 1,069; California, 1,039; Pennsylvania, 768; and Illinois, 693.

Payments of automatic insurance (provided for those who were permanently and totally disabled or who died within 120 days after entrance into service and before making application for term insurance) are being made to 287 permanently and totally disabled veterans of whom 202 or 70.38 percent, are suffering from neuropsychiatric diseases; 47 or 16.38 percent from tuberculosis; and 38 or 13.24 percent from general medical and surgical conditions. In the cases of 81 deceased veterans, this insurance is being paid to their beneficiaries, classified as follows: 51 parents, 21 widows, and 9 children. During this fiscal year, 108 cases were terminated by the payment of the last of 240 monthly installments.

## FINANCE

The actual net disbursements from appropriations and trust funds of the Veterans' Administration (including adjustments on lapsed appropriations) during this fiscal period were as follows:

Appropriations:	<i>Disbursements</i>
Salaries and expenses .....	\$94, 336, 231. 18
Printing and binding.....	117, 365. 70
Hospital and domiciliary facilities and services, Veterans' Administration.....	5, 978, 545. 60
Public Works Administration Act of 1938 (allotment to Veterans' Administration 1938-40).....	7, 659, 254. 93
Army and Navy pensions and military and naval compensation.....	429, 153, 464. 56
Military and naval insurance.....	19, 601, 576. 82
Adjusted service and dependent pay.....	681, 304. 19
Vocational rehabilitation.....	1 2, 916. 26
Military and naval family allowance.....	1 463. 95
Miscellaneous.....	165, 714. 03
<b>Trust funds:</b>	
U. S. Government life-insurance fund.....	2 69, 812, 755. 14
Adjusted service certificates.....	9, 234, 571. 86
Army allotments.....	1 40. 96
General post fund.....	34, 727. 42
Funds due incompetent beneficiaries.....	128, 332. 07
Personal funds of patients, Veterans' Administration.....	2, 226, 274. 56
<b>Total.....</b>	<b>639, 126, 696. 89</b>

<sup>1</sup> Credit.

<sup>2</sup> Includes incumbrances.

The amount shown for the appropriation "salaries and expenses" includes net disbursements of \$1,652,724.39 from allotments made to other Government agencies for the care and treatment of Veterans' Administration beneficiaries.

## LEGAL ACTIVITIES

## LEGISLATION

During the second session of the Seventy-sixth Congress and that part of the third session which came within the fiscal year ended June 30, 1940, there were 1,473 bills introduced pertaining to veterans' benefits, many of which had for their purpose material changes in existing laws affecting veterans' relief. Of these, 857 were general bills and 616 were for private relief. After June 30, 1940, there were introduced 270 bills affecting veterans' relief, 183 of which were general bills and 87 providing private relief. For the fiscal year there were 242 official reports furnished committees, Members of Congress, the Bureau of the Budget and the President on proposed legislation. After June 30, 1940, 48 such reports were furnished. In addition to these reports, there were 1,671 miscellaneous letters and memoranda released concerning legislative matters; and 145 such items after the end of the fiscal year. There were 112 separate drafts of proposed legislation prepared for committees and Members of Congress; and 11 such drafts prepared after the fiscal year. There were 170 digests prepared on pending bills, including a chronology of the legislative action taken thereon. Two hundred fifty-two committee reports and 57 documents became a part of the legislative history during the fiscal year. After June 30, 1940, there were 96 such reports and documents added to the

history. Forty résumés and analytical tables of digests of the various laws concerning rights of veterans and their dependents were prepared and 11 legislative studies were conducted. A résumé of laws enacted after June 30, 1940, was also prepared. Sixty-five studies were conducted during the fiscal year on legislative problems and proposals affecting the Veterans' Administration; 11 were completed by enactment of legislation before June 30, 1940, and 11 were completed by legislation enacted thereafter. Seven studies were conducted after June 30, 1940, four of which were completed by enactment of legislation.

Digests of laws affecting the Veterans' Administration, which were enacted during that part of the first session of the Seventy-sixth Congress which came within the fiscal year ending June 30, 1940, were, for convenience, included in the report for the fiscal year ended June 30, 1939, along with digests of laws of a similar nature enacted during the earlier part of the first session of that Congress. These digests, 11 in number, are contained on pages 30-35 of the 1939 report. No legislation affecting the Veterans' Administration was enacted during the second session of the Seventy-sixth Congress, which extended from September 21, 1939 to November 3, 1939. The following statement embraces laws enacted during the third session of the Seventy-sixth Congress.

*New legislation.*—Public, No. 412, Seventy-sixth Congress, February 9, 1940, pertaining to sailors and marines of the United States Navy and Marine Corps respectively, their widows and dependent children, provides that if a sailor or marine served as an enlisted man between April 6, 1917, and November 11, 1918, and was discharged for fraudulent enlistment on account of minority or misrepresentation of age, such sailor or marine shall hereafter be held and considered to have been honorably discharged from the naval service on the date of his separation therefrom if his service otherwise was such as would have entitled him to an honorable discharge. Provision is also made for the granting of an honorable discharge certificate. Prior to the enactment of this act, under the provisions of the act of January 19, 1929, relief was afforded only to those sailors and marines who enlisted between April 6, 1917, and November 11, 1918, and included cases of misrepresentation of age. The act of February 9, 1940, establishes greater uniformity with the act of March 3, 1936, Public, No. 467, Seventy-fourth Congress, pertaining to the Army.

Public, No. 418, Seventy-sixth Congress, March 2, 1940, grants authority to the Administrator of Veterans' Affairs to transfer by quitclaim deed to the Pennsylvania Railroad Company, for right-of-way purposes, a small strip of land at Veterans' Administration facility, Coatesville, Pa.

Public, No. 432, Seventy-sixth Congress, March 14, 1940, authorizes the Administrator of Veterans' Affairs, under regulations to be prescribed by the President, to pay the actual necessary expenses of travel, including lodging and subsistence, or in lieu thereof an allowance based upon the mileage traveled, of any person to or from a Veterans' Administration facility, or other place for the purpose of examination, treatment, or care. It further provides that payment of mileage upon termination of examination, treatment, or care may be made prior to completion of such travel, and further, that when any such person requires an attendant other than an employee of

the Veterans' Administration for the performance of such travel, such attendant may be allowed expenses of travel upon a similar basis. Prior to the enactment of this act allowance in lieu of actual necessary expenses, including lodging and subsistence, could not be granted.

Public, No. 435, Seventy-sixth Congress, March 15, 1940, authorizes the Administrator of Veterans' Affairs to exchange certain property located at Veterans' Administration facility, Tuskegee, Ala., for certain property of the Tuskegee Normal and Industrial Institute.

Public, No. 447, Seventy-sixth Congress, April 6, 1940, appropriates \$80,776.93 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 459, Seventy-sixth Congress, April 18, 1940, provides a total appropriation for the Veterans' Administration of \$580,005,544, made up of the following items: \$101,228,240 for various administrative expenses, including repairs, alterations, or improvements of existing facilities; \$120,000 for printing and binding; \$456,492,304 for compensation and pensions, gratuities and allowance, including emergency officers' retirement pay; \$20,000,000 for military and naval insurance; \$2,165,000 for construction of hospital and domiciliary facilities. It authorizes purchase of printed reduced-fare requests for use by veterans when traveling at their own expense from or to Veterans' Administration facilities, such purchases to be from sources authorized by the common carriers. No part of the appropriation may be used for hospitalization or examination of persons other than veterans unless a reciprocal schedule of pay is in effect with the agency or department involved. This provision was clarified by Public, No. 668, Seventy-sixth Congress, June 27, 1940.

Public, No. 461, Seventy-sixth Congress, April 18, 1940, authorizes the Secretary of War to furnish upon application, for use on graves in cemeteries where stone markers are not acceptable, a headstone or marker of such standard design and material as may be approved by him, within the limit of prevailing costs of the standard World War type headstone, for the grave of any deceased person for which the Secretary of War is authorized to furnish a marker or headstone. The act provides that the Secretary of War shall furnish the upright stone marker, authorized by section 4877 of the Revised Statutes, for cemeteries under the jurisdiction of the Secretary of War.

Public, No. 473, Seventy-sixth Congress, April 22, 1940, provides for incorporation of the organization known as United Spanish War Veterans into a body corporate and politic of the District of Columbia by the name of "United Spanish War Veterans," with the principal office in the city of Washington, District of Columbia.

Public, No. 491, Seventy-sixth Congress, April 30, 1940, amends section 35B of the Criminal Code of the United States, as amended, United States Code, title 18, section 86, to include within its provisions a prohibition against the purchase or receipt in pledge of clothing and other supplies issued to veterans in any hospital, home, or facility maintained by the United States. Previously this section was limited to purchase of articles issued under a clothing allowance to members of the armed forces.

Public, No. 505, Seventy-sixth Congress, May 2, 1940, pertains to officers and soldiers of the volunteer service of the United States mustered into service for the War with Spain who were held to service

in the Philippine Islands for service in the Philippine Insurrection after April 11, 1899, and after the conclusion of peace with the Kingdom of Spain. It authorizes payment of certain travel pay and allowance for subsistence. Claims under the act are settled in the General Accounting Office and the Comptroller General is authorized and directed to certify to Congress, pursuant to the provisions of section 2 of the act of July 7, 1884, all claims allowed under the act. The act requires that application for benefits shall be filed within 3 years after the date of its passage.

Public, No. 553, Seventy-sixth Congress, June 6, 1940, authorizes the payment of pension for disabilities incurred in or aggravated by service prior to April 21, 1898, at the rates provided in Part II of Veterans Regulation No. 1 (a), as amended, which, heretofore, as to disabled persons, has applied only to peacetime service on and after April 21, 1898. The act provides that it shall not be construed to reduce any pension under any act, public or private. Before the enactment of this act the rates for service-connected disability based on service before April 21, 1898, were payable solely under the general pension law.

Public, No. 594, Seventy-sixth Congress, June 11, 1940, amends the service pension acts pertaining to the War with Spain, Philippine Insurrection, and the China Relief Expedition by providing that in determining the period of active service for the purpose of the act of May 1, 1926 (Public, No. 166, 69th Cong.), the act of June 2, 1930 (Public, No. 299, 71st Cong.), and the act of May 24, 1938 (Public, No. 541, 75th Cong.), granting service pensions to veterans and dependents of deceased veterans of the War with Spain, the Philippine Insurrection, or the China Relief Expedition, continuous active service entered into during the War with Spain, the Philippine Insurrection, or the China Relief Expedition shall be included although part of such continuous service extended into either the Philippine Insurrection or the China Relief Expedition. Since the War with Spain, Philippine Insurrection and China Relief Expedition are considered as three separate periods of service, if a veteran, prior to this enactment, had served in one of the named hostilities less than the requisite time to entitle him to pension under service pension laws, such service could not be combined with service rendered in one of the other hostilities, notwithstanding the fact that the subsequent service was continuous. The act conforms to the practice of the Veterans' Administration in determining the requisite period of service in World War cases.

Public, No. 598, Seventy-sixth Congress, June 11, 1940, amends the Criminal Code so as to confer concurrent jurisdiction on courts of the United States over crimes committed on certain Federal reservations. Prior to this enactment, as to Federal reservations, the crimes enumerated in sections 273-289 of the Criminal Code (18 U. S. C. 452-468) were punishable only if lands were exclusively reserved for the United States and were under the exclusive jurisdiction thereof. Several of the reservations on which Veterans' Administration facilities are located are under concurrent state jurisdiction in so far as police power is concerned.

Public, No. 643, Seventy-sixth Congress, June 19, 1940, amends the act of May 22, 1896 (50 U. S. C. 67), which authorizes the lending by the Secretary of War and the Secretary of the Navy of con-

demned ordnance, guns and cannon balls to soldiers' monument associations, posts of the Grand Army of the Republic and municipal corporations so as to authorize such loans to posts of the Veterans of Foreign Wars of the United States, the American Legion and other recognized war veteran associations, to certain museums and to posts of the Sons of Veterans Reserve. The list of material authorized to be lent is enlarged to include condemned or obsolete ordnance, guns, projectiles, books, manuscripts, works of art, drawings, plans, models, and other condemned or obsolete material not needed by either Department.

Public, No. 663, Seventy-sixth Congress, June 25, 1940, prohibits the unlawful use of the badge, medal, emblem, or other insignia of veterans' organizations incorporated by act of Congress, and provides a penalty for such unlawful use.

Public, No. 668, Seventy-sixth Congress, June 27, 1940, appropriates an additional amount of \$1,000,000 for hospital and domiciliary facilities; and \$3,228.80 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 743, Seventy-sixth Congress, July 15, 1940, section 1, returns to the rolls of emergency officers retired with pay, a limited group of such officers who were in receipt of such benefits on March 19, 1933, under the provisions of the Emergency Officers' Retirement Act of May 24, 1928, and shown to have been heretofore correctly rated, but who were found not entitled to continuation of such benefits under the restrictive provisions of section 10, Public, No. 2, Seventy-third Congress, March 20, 1933. The act, in effect, eliminates the prior requirement that a disability, for emergency officers' retirement purposes, must be shown to have directly resulted from the performance of military or naval duty and substitutes a provision that the disability must be clearly shown by all of the evidence to have been incurred in or aggravated by active service, in fact in line of duty without benefit of any statutory or regulatory presumption of any kind. It is required that active service as a commissioned officer must have been rendered between April 6, 1917, and November 11, 1918. The language contained in section 1 of this act, in addition to excluding for the purposes thereof, those cases involving statutory and regulatory presumptive service connection, also excludes such claims as (1) those wherein direct service connection was granted but wherein it was necessary to resolve reasonable doubts, (2) those wherein direct service connection was only in effect by reason of some protective provision of law or some liberal rule of adjudication such as original Special Review Board awards, and (3) those claims involving increase in degree of a disability where such increase during service was only to such extent as would be considered natural progress of the disease; and authorizes the grant of retirement pay to those emergency officers who failed to file claim within 12 months after the enactment of the act of May 24, 1928, subject to the other provisions thereof and the limitations contained in section 10, Public, No. 2, Seventy-third Congress, as modified by this act (Public, No. 743, 76th Cong., July 15, 1940), in any case where the disability resulted from injury or disease incurred in combat with an enemy of the United States.

Section 2 of the Act provides as follows:

SEC. 2. No beneficiary under this act shall receive any retirement pay for any period prior to the date of this act.

Section 3 amends sections 212 (b) of the act of June 30, 1932 (Public, No. 212, 72nd Cong.), so as to authorize payment of retirement pay and Government salary concurrently where regular or emergency officers' retirement is based upon disabilities resulting from an explosion of an instrumentality of war in line of duty during an enlistment or employment as provided in Veterans Regulation No. 1 (a), Part I, paragraph I. Concurrent payment is now authorized by that section for disabilities incurred in combat with an enemy of the United States.

Public, No. 746, Seventy-sixth Congress, July 18, 1940, provides for the granting of emergency officers' retirement benefits to World War provisional, probationary, or temporary officers of the military or naval forces, or Coast Guard who served subsequent to April 6, 1917, and who are now in a status of honorable separation from service, if application for such benefits is filed with the Administrator of Veterans' Affairs within 12 months after the passage of the act. There are for application the requirements of the act of May 24, 1928, as amended by section 10 of Public, No. 2, Seventy-third Congress, as further amended by Public, No. 743, Seventy-sixth Congress, *supra*.

In order to become entitled to emergency officers' retirement pay under Public, No. 746, it must be clearly shown by all the evidence that the disability was incurred in or aggravated by active service in fact in line of duty without benefit of any statutory or regulatory presumption of any kind. There will also be excluded those claims (1) wherein direct service connection was granted but wherein it was necessary to resolve all reasonable doubts, (2) wherein direct service connection was only in effect by reason of some protective provision of law or some liberal rule of adjudication such as original Special Review Board awards, and (3) involving increase in degree of disability where such increase during service was only to such extent as would be considered natural progress of the disease.

All benefits under Public, No. 746, Seventy-sixth Congress, take effect from the date of application, if approved.

Public, No. 747, Seventy-sixth Congress, July 18, 1940, in effect applies the act of July 15, 1939 (Public, No. 179, 76th Cong.), which extends the benefits of the United States Employees' Compensation Act to members of the Officers' Reserve Corps and of the Enlisted Reserve Corps of the Army who are physically injured in line of duty while performing active duty or engaged in authorized training or die as the result of such injury, to cases where such injury or death occurred between February 28, 1925, and July 15, 1939, "when such injury or death results from an accident involving a military hazard such as flying in military aircraft, participation in military drills, target practice and tactical exercises, and in injury cases where such injury has resulted in permanent partial or permanent total disability."

Public Resolution No. 96, Seventy-sixth Congress, August 27, 1940, designed to strengthen the common defense, authorizes the President during the period ending June 30, 1942, to order members and units of reserve components and retired personnel of the Regular Army to active military service for a period of 12 consecutive months, service

not to be performed beyond the limits of the Western Hemisphere except in the territories and possessions of the United States, including the Philippine Islands. Persons ordered to active duty are to have the same status as if they had been ordered into service under existing general statutory authorizations. Benefits authorized following the completion of such service are discussed hereafter under Public, No. 783.

Certificates will be issued upon the satisfactory completion of a period of service. A physical examination will be given each person at the beginning of service and a medical statement showing any physical defects. Another physical examination will be given upon the completion of service and a medical statement showing any injuries, illnesses, or disabilities suffered during service.

Provision is made for restoration of a person to employment if he left permanent employment in order to perform service under the act, provided he is still qualified to perform the duties of the position and make application therefor within 40 days after relief from active duty or service. If the position was in the Federal Government or the District of Columbia the person is to be restored to such position or one of like seniority, status, and pay. If the position was with a private employer, the person is to be restored to such or similar position unless the employer's circumstances have so changed as to make it impossible or unreasonable to do so. If the position was with a state or political subdivision it is the sense of Congress that the person shall be restored to such or similar position.

A person restored to his former position will not lose seniority, insurance participation or benefits, or other benefits, and is not to be discharged from such position without cause within 1 year after restoration.

With certain exceptions, the benefits of the Soldiers and Sailors' Civil Relief Act, approved March 8, 1918, are extended to all National Guard, reserve, and retired personnel ordered to service under the act, as long as such personnel are in such service and for 60 days thereafter.

Public, No. 783, Seventy-sixth Congress, September 16, 1940, which may be cited as the "Selective Training and Service Act of 1940," provides for the common defense by increasing the personnel of the armed forces of the United States and providing for its training.

Every male citizen of the United States and male aliens residing in the United States between the ages of 21 and 36 are required to register and, with certain exceptions, are liable for training and service.

Inducted men are entitled to "the same pay, allowances, pensions, disability, and death compensation, and other benefits as are provided by law in the case of other enlisted men of like grades and length of service of that component of the land or naval forces to which they are assigned." Benefits allowable upon the termination of service under the act are comparable to those authorized under existing laws on account of service rendered in the active military or naval services in other than a time of war. These benefits include disability and death pensions (service connection required) at approximately 75 percent of the corresponding rate based upon war service; domiciliary or hospital care, if the veteran was discharged for disability incurred in line of duty or is in receipt of pension for service-connected disability, including, under certain conditions, the furnishing of clothing

and prosthetic appliances; employment preference; burial benefits; and insurance. The latter benefit is authorized by part I, title VI, of the act of October 8, 1940 (Public, No. 801, 76th Cong.), which will be hereafter described.

The act contains provisions similar to Public Resolution No. 96, supra, with reference to issuance of certificates upon completion of service; physical examinations; restoration to former employment; and benefits of the Soldiers and Sailors' Civil Relief Act of 1918.

Public, No. 796, Seventy-sixth Congress, October 5, 1940, amends paragraph II, Veterans Regulation No. 9—Series so that in case of the death of a nonwar veteran who was discharged for disability incurred in line of duty, or a nonwar veteran in receipt of pension for service-connected disability, the Veterans' Administration is authorized to pay not to exceed \$100 for burial and funeral expenses and transportation of the body of such a veteran (including preparation of the body) to the place of burial. Prior to this amendment the benefits of this part of the regulation were confined to honorably discharged war veterans or war veterans in receipt of pension or compensation.

Public, No. 797, Seventy-sixth Congress, October 5, 1940, authorizes the Administrator of Veterans' Affairs to grant an easement to the city of Memphis, Tenn., in a strip of land along the western boundary of the Veterans' Administration Facility in that city. The purpose of this easement is to permit the widening of Dudley Street as a part of a comprehensive plan of city improvement, thus improving the neighborhood in which the facility is located. All of the work incident to the street widening project is to be done at no expense to the Federal Government.

Public, No. 799, Seventy-sixth Congress, October 5, 1940, authorizes the Administrator of Veterans' Affairs to grant an easement to the county of Los Angeles, Calif., in a small strip of land now being used for sidewalk purposes, adjacent to a public highway which traverses the Veterans' Administration Facility in that county. Granting of such an easement will permit the Los Angeles authorities to make needed repairs to the sidewalk at no expense to the Federal Government.

Public, No. 801, Seventy-sixth Congress, October 8, 1940, Part I, Title VI, of which, cited as National Service Life Insurance Act of 1940, prohibits further issue of United States Government life insurance under section 300 of the World War Veterans' Act, 1924, as amended, and authorizes the issue of a new type of insurance—national service life insurance—to certain persons in the active service of the land or naval forces, including persons selected for training and service under the Selective Training and Service Act of 1940, or the Coast Guard. Those entering active service may apply for such insurance without medical examination within 120 days of such entry. Those in the Service may apply for such insurance within 120 days after date of enactment, if shown to be in good health. Those reenlisting or reentering service may apply within 120 days of such reenlistment or reentry, if shown to be in good health.

Such insurance does not contain any indemnity against permanent total disability, but is payable in the event of the death of the insured only. Payments of premiums are waived in the event of continuous total disability of the insured for 6 or more months before becoming 60 years of age, and any premiums so waived are not deductible from

the face of the policy at the time of maturity. The United States will bear the excess mortality cost and the cost of waiver of premiums on account of total disability traceable to the extra hazard of the military or naval service.

Insurance will be payable only to a widow, widower, child, parent, brother, or sister of the insured. If the first beneficiary to receive payments under the policy is under 30 years of age, insurance will be payable in 240 equal monthly installments; if the first beneficiary to receive payments of insurance is over 30 years of age, insurance will be payable as an annuity in equal monthly installments for 120 months certain, with payments continuing during the remaining lifetime of such beneficiary. Any installments certain of insurance remaining unpaid at the death of a beneficiary shall be paid in equal monthly installments at the same rate as that paid to the first beneficiary to the other person or persons within the permitted class of beneficiaries above specified, and in the order named unless designated in a different order by the insured.

Such insurance is issued upon the 5-year level premium term plan, but must be converted prior to the expiration of such 5-year term period to an ordinary life, 20-payment life, or 30-payment life policy of national service life insurance. Premium rates and other calculations are based upon the American Experience Table of Mortality and interest at 3 percent per annum. There will be no loading of premium rates for the cost of administration, because such costs will be borne by the Government, but because such calculations are based upon interest at 3 percent per annum, rather than interest at 3½ percent per annum, premium rates for such insurance in some instances will be slightly higher than the premium rates charged for war risk yearly renewable term insurance.

Such insurance may be issued in any multiple of \$500 but not less than \$1,000 nor more than \$10,000 to any one person.

Premiums collected on such insurance will be deposited in the Treasury to the credit of a permanent trust fund known as the national service life-insurance fund, and this fund together with interest earned thereon will be available for payment of liabilities under such insurance.

Title VI of this act will be administered by the Veterans' Administration and the decision of the Administrator of Veterans' Affairs is made final and conclusive upon all questions arising under the act, except that in the event of disagreement as to a claim arising thereunder, suit may be brought in the same manner and subject to the same conditions and limitations as are applicable to United States Government (converted) life insurance under the provisions of sections 19 and 500 of the World War Veterans' Act, 1924, as amended, but in any such suit the decision of the Administrator as to waiver or non-waiver of premiums is conclusive and binding upon the court.

Title VI of this act does not affect the right of World War veterans to apply for United States Government (converted) life insurance under the provisions of section 310 and protection against total disability under section 311 of the World War Veterans' Act, 1924, as amended.

Public, No. 828, Seventy-sixth Congress, October 9, 1940, provides a uniform method of handling checks drawn against funds of the United States in favor of payees residing in foreign countries, where, in the

opinion of the Secretary of the Treasury, there is not reasonable assurance of actual delivery of such checks to the payees and the ability of the payees to negotiate the checks for full value. The act authorizes the deposit of the proceeds of such checks in a special deposit account in the Treasury, subject to claim by payees upon the establishment of ownership and a showing that checks in the payment of such claims can actually be delivered to the payees and negotiated by them for full value.

In the case of checks representing payments under laws administered by the Veterans' Administration, when the amount transferred to such special deposit account on behalf of an individual payee equals \$1,000, the amount of any further checks, except checks under contracts of insurance, is to be covered into the Treasury as miscellaneous receipts. The deposit in such special deposit account or the covering into the Treasury as miscellaneous receipts of the amount of any such check is to be considered for all purposes as payment to the person entitled thereto. The act also provides for the manner of devolution in case of the death of the payee of any check issued under laws administered by the Veterans' Administration while the amount thereof remains in the special deposit account.

Public, No. 842, Seventy-sixth Congress, October 10, 1940. Section 1 (b) (18) of this act provides for a continuation of the authority of the Veterans' Administration to make purchases and contracts for supplies and services without advertising for proposals respecting the same where the aggregate amount involved does not exceed the sum of \$50. This authority, which constitutes an exception to the requirements of section 3709, Revised Statutes, was conferred upon the United States Veterans' Bureau by the act of February 13, 1923 (ch. 72, 42 Stat. 1244, 41 U. S. C. 6) and was vested in the Veterans' Administration by section 2 of the act of July 3, 1930 (38 U. S. C. 11a).

Public, No. 846, Seventy-sixth Congress, October 14, 1940, amends that part of the Civil Service Retirement Act and the corresponding part of other similar acts which prohibit inclusion within the civil-service annuity base of "periods of honorable service in the Army, Navy, Marine Corps, or Coast Guard" in those cases where a civil-service employee "is eligible for and elects to receive a pension under any law \* \* \* or compensation under the War Risk Insurance Act" based upon such military or naval service.

Under procedure in effect prior to enactment of this law, where a former member of the armed forces applied for a civil-service annuity, the Veterans' Administration certified to the Civil Service Commission the *entire* period of service upon which the applicant's entitlement to pension was based. The act amends this procedure in two respects, viz, (1) it excludes from the civil-service annuity base only the minimum period of service required to support a claim for *service pension*, based upon age or disability, the latter not required to be service connected, thus making available for annuity purposes all military or naval service over the required minimum period, regardless of whether the veteran served one or more enlistments: and (2) it includes within the annuity base all honorable military or naval service performed by a veteran who is eligible for or in receipt of pension or compensation on account of service-connected disability.

Public, No. 861, Seventy-sixth Congress, October 17, 1940, is a current restatement of the act of March 8, 1918, known as the "Sol-

diers and Sailors' Civil Relief Act." It provides for the suspension of the enforcement of certain civil liabilities, including such obligations as rent, installment contracts, mortgages, and insurance while the person under such obligation is a member of the armed forces of the United States. Article IV of the act, dealing with insurance, is to be administered by the Veterans' Administration.

The purpose of this article is to protect the insurable rights of policyholders while in the active military or naval service of the United States and for 1 year after expiration of such service. Such protection is available upon application by the insured, and is limited to insurance policies not in excess of \$5,000 on which premiums are not due and unpaid for more than 1 year prior to the date of such application and on which there are not outstanding loans in excess of 50 percent of the cash surrender value thereof.

Insurers are issued certificates by the Administrator of Veterans' Affairs in the name of the United States as security for premiums, with interest. The United States has a first lien on any policy protected by this article, subject only to any lien existing prior to the time such protection attaches.

Public, No. 866, Seventy-sixth Congress, October 17, 1940, is an act to amend section 202 (3), World War Veterans' Act, 1924, as amended, to provide more adequate and uniform administrative provisions in veterans' laws, and for other purposes.

Section 1 amends Public, No. 484, Seventy-third Congress, June 28, 1934, as amended, to provide for the waiver of recovery of overpayments of death compensation under that act. The law providing for waiver of recovery of overpayments under certain circumstances and pertaining to World War cases could not be construed as extending the benefits under Public, No. 484, as amended, and this legislation was found necessary to accomplish such purpose.

Section 2: Subsection (a) of this section, amends paragraphs II, III, and IV of the burial regulations, Veterans' Regulation No. 9 (a), as amended.

The amendments to paragraph II are for the purpose of permitting the payment of \$100 burial allowance in a number of meritorious cases which could not heretofore be paid because of the restrictive language contained in the regulation, which in some instances, required denial of burial allowance in the case of a veteran of moderate means who buys burial insurance, or who is a member of a lodge, union, or other organization as an incident to which a burial benefit was provided, whereas a veteran of larger means might leave a substantial estate and yet the burial allowance would be payable. Further, changes in the language will permit further simplification of administrative practice governing awards of burial allowance.

The amendment to paragraph III authorizes transportation of the body of a veteran who dies in a Veterans' Administration facility to the place of burial rather than as under prior law to the place of residence or nearest national cemetery or such other place as the next of kin might direct where the expense would not be greater than to the place of residence. The amendment applies to cases where a veteran dies in a facility within the continental limits of the United States and transportation would not be authorized beyond the continental limits unless the veteran was a resident of Alaska and had been brought to the United States by the Veterans' Administration

for hospital or domiciliary care. The paragraph is further amended so as to authorize transportation of the body of a veteran who dies while hospitalized by the Veterans' Administration in a territory or possession of the United States to the place of burial within the territory or possession.

Paragraph IV of the regulation is amended to extend from 1 year to 2 years the time subsequent to the date of burial of a veteran, within which claim for reimbursement on account of burial expenses may be filed. As to cases where the death of the veteran occurred on or after March 20, 1933, the act provides that if a claim for burial allowance was not filed or was filed after the expiration of the regulatory period, or was filed within the regulatory period and disallowed, the Administrator of Veterans' Affairs is authorized and directed to receive and adjudicate a claim filed within 2 years after the date of enactment of this act and to grant burial allowance under the provisions of the laws and regulations governing such allowance as amended by this act.

The amendment to paragraph III of Veterans' Regulation No. 6 (a) as contained in section 2 (b) of this act, pertains to burial expenses of persons who die while undergoing hospital or domiciliary care as beneficiaries of the Veterans' Administration who are ineligible for burial benefits under Veterans' Regulation No. 9 (a), as amended. This provision is to effect uniformity with the amendment to paragraph III of Veterans' Regulation No. 9 (a), as amended, heretofore explained.

Subsection (c) of section 2 provides that the section shall be applied to all claims for burial benefits pending in the Veterans' Administration on the date of enactment of this act.

Section 3 grants authority to the Administrator of Veterans' Affairs to apportion pension, compensation or emergency officers' retirement pay payable under laws or regulations administered by the Veterans' Administration in those cases where a disabled person entitled to such benefits and his wife are not living together or where the child or children are not in the custody of the disabled person or where, in death cases, the child or children are not in the custody of the widow. This section is for the purpose of establishing a uniform apportionment provision and to eliminate certain inequalities and injustices resulting from the necessity of applying in some cases the requirements for division of pension under the act of March 3, 1899 (ch. 460, 30 Stat. 1379 38 U. S. C.; 45, 46, 47, 49). The provisions of this section are comparable to the provisions of paragraph VII, Veterans' Regulation No. 6—series with necessary changes to extend its terms to all laws administered by the Veterans' Administration.

Section 4: This section amends paragraph IV of Veterans' Regulation No. 6 (a), as amended, to provide that in the discretion of the Administrator of Veterans' Affairs necessary hospital care, including medical treatment, for disabilities due to war service in the armed forces of the United States may be furnished to veterans who are citizens of the United States and who are temporarily sojourning or residing abroad. Prior to this amendment the regulation provided that "no person shall be entitled to receive domiciliary medical or hospital care, including treatment, who resides outside the continental limits of the United States or its territories or possessions."

Section 5: This section amends section 3 of Public, No. 262, Seventy-fourth Congress, August 12, 1935, so as to prohibit collection by set-off or otherwise out of any benefits payable pursuant to any law administered by the Veterans' Administration and relating to veterans, their estate, or their dependents, of any claim of the United States or any agency thereof against (a) any person other than the indebted beneficiary or his estate, or (b) any beneficiary or his estate, except amounts due the United States by such beneficiary or his estate by reason of overpayments or illegal payments made under such laws relating to veterans to such beneficiary or his estate or his dependents as such. If the benefits be yearly renewable term or United States Government life (converted) insurance issued by the United States, the exemption will be inapplicable to indebtedness existing against the particular insurance contract upon the maturity of which the claim is based, whether such indebtedness be in the form of liens to secure unpaid premiums, or loans, or interest on such premiums or loans, or indebtedness arising from overpayments of dividends, refunds, loans, or other insurance benefits.

Section 3 of Public, No. 262, supra, has heretofore been construed by the Comptroller General to authorize and require offset against amounts due a dependent, amounts owed the Government by the deceased veteran or from the designated beneficiary of his insurance policy any amount so owed by the deceased veteran. It also required in many other instances collection from compensation, pension or insurance a debt of a beneficiary due the United States as the result of some transaction wholly unconnected with the benefit otherwise payable to such beneficiary.

Section 6: This section amends section 202 (3), World War Veterans' Act, 1924, as amended, to increase from \$25 to \$35 per month the additional compensation for the loss of the use of one or more feet or hands. Under section 6 of Public, No. 198, Seventy-sixth Congress, July 19, 1939, Veterans' Regulation No. 1 (a), Part I, paragraph II, subparagraph (k), was amended to increase from \$25 to \$35 per month the increased compensation for the anatomical loss or loss of use of only one foot, or one hand, or one eye. This amendment permits those veterans entitled under Public, No. 141, Seventy-third Congress, March 28, 1934, to receive the additional compensation for the loss of the use of one or more feet or hands under section 202 (3), World War Veterans' Act, 1924, as amended, to receive the same increased rate as provided under Veterans' Regulation No. 1 (a), Part I, as amended by section 6 of Public, No. 198, Seventy-sixth Congress.

Section 7: This section amends Public, No. 196, Seventy-sixth Congress, July 19, 1939, to extend the provisions thereof to additional cases. Public, No. 196, restored certain benefits to World War veterans suffering from paralysis, paresis, or blindness or who are helpless or bedridden. The act restored to the compensation rolls those World War veterans on the rolls March 19, 1933, under section 200, World War Veterans' Act, 1924, as amended. The act further provided death compensation for widows and children of such veterans who die or have died from disease or injury service connection of which is or would have been established under the provisions of the act. The benefits payable to widows and children are those provided under Public, No. 484, Seventy-third Congress, June 28, 1934, as amended.

The service connected blind cases on the rolls March 19, 1933, were restored to the rolls by section 26 of Public, No. 141, March 28, 1934.

The amendments contained in this act have two purposes, the first of which is to amend section 1 of the act of July 19, 1939, so as to eliminate the requirement that the veteran must have been in receipt of compensation on March 19, 1933, on account of one of the conditions enumerated in the act. The effect of such an amendment is to extend the benefits of the act in any case where the conditions are met either before or after March 19, 1933.

The second purpose of the section is to amend the second proviso of section 1 of the act of July 19, 1939, so as to eliminate an inequality under which widows and children of World War veterans who died prior to July 1, 1933, are not required to prove that the death was the result of service in order to be entitled to compensation under Public, No. 484, Seventy-third Congress, as amended, whereas, prior to this amendment, service connection of death had to be proved if the death occurred on or after July 1, 1933, except as to service connected blind cases under section 26 of Public, No. 141, March 28, 1934.

Section 8: This section provides for the effective dates of payments of compensation authorized by section 7 of this act. Payments are authorized effective the date of death if claim is filed within 1 year thereafter and otherwise compensation is not payable effective prior to the receipt of application therefor in the Veterans' Administration, and in no event shall compensation authorized in section 7 be effective prior to the date of enactment of this act.

Section 9: This section modifies the provisions of section 504 of the World War Veterans' Act, 1924, as amended (43 Stat. 1312; U. S. C., title 38, sec. 555) and section 15 of Public, No. 2, Seventy-third Congress, March 20, 1933 (48 Stat. 11; U. S. C., title 38, sec. 715), which provide for forfeiture of veterans' benefits in case of fraud. Under the amendment there is authorized the payment of compensation or pension based upon service-connected disability to the wife, children, and dependent parents of a veteran who has forfeited rights to benefits under the above-cited provisions of law. Payments to the dependents are payable from and after the date of suspension of payments to the veteran but not prior to the date of enactment of this act, and are limited to the amount payable to the veteran except for the forfeiture, but cannot exceed the amount payable in case the veteran had died from a service-connected disability. Compensation or pension is not payable to any dependent who participated in the fraud for which forfeiture was imposed.

The above-cited provisions of law are further modified so as to permit reimbursement on account of expenses incurred in the burial of such veterans otherwise entitled by law, and to permit payments of death compensation for service-connected death or death compensation under Public, No. 484, Seventy-third Congress, as amended. Under the law prior to this amendment in service-connected death cases, death compensation was payable to the veterans' widow, child, or dependent parents, so that this section does not establish new eligibility for this group.

Section 10: This section amends Veterans' Regulation No. 11, by adding a new paragraph III. It provides for the application of that regulation under any of the laws administered by the Veterans'

Administration and provides that the Administrator of Veterans' Affairs may release information, statistics, or reports to individuals or organizations when in his judgment such release would serve a useful purpose. The first part of the new paragraph is to establish uniformity and remove administrative complications resulting from the necessity of administering Veterans' Regulation No. 11 and certain provisions of the pension laws concurrently as to different groups. As to the proviso, the restrictions contained in the existing regulation have precluded the Administrator from releasing information, statistics, or reports to individuals or organizations where it was apparent the release would serve a useful purpose. This amendment will provide the necessary discretion governing the release of information and will facilitate better administration.

Section 11: This section establishes uniformity in existing laws with reference to finality of decisions of the Administrator of Veterans' Affairs on questions of law and fact concerning claims for benefits or payments under this or any other act administered by the Veterans' Administration.

Section 12: This section provides for the payment of compensation to veterans or the dependents of deceased veterans who suffer or have suffered injury or aggravation of an existing injury as result of submitting to an examination under the authority of any of the law granting monetary or other benefits to World War veterans. Under the provisions of Public, No. 141, Seventy-third Congress, March 28, 1934, compensation was restricted in examination cases to injuries or aggravation thereof resulting from examinations under the War Risk Insurance Act or the World War Veterans' Act, 1924, as amended. This section extends the right to benefits in connection with examinations under existing laws other than those heretofore specified.

#### INTERPRETATIVE LAW

During this year approximately 1,280 formal and precedent opinions were rendered covering all phases of the various laws granting benefits to veterans and their dependents and the laws governing administrative activities embracing contracts, property, fiscal matters, personnel, etc. In addition, 6,116 communications on legal matters in memorandum or letter form were prepared.

In passing upon applications of admission to practice before the Administration it is shown by the records that during the fiscal year 1940 the following matters were completed: 338 applications of attorneys were approved and 59 denied; 1 application of agents was approved and 6 denied.

*Civil litigation.*—Twenty-two suits not under section 19 were disposed of as follows: 1 suit filed in the Court of Claims for balance due on contract, judgment for plaintiff; 1 suit filed in the Court of Claims for extra costs incurred, judgment for plaintiff; 1 suit filed in the Court of Claims for deduction made as liquidated damages, dismissed; 1 injunction suit to restrain Administrator from applying compensation and insurance benefits in payment of fine imposed by Federal Court, judgment for defendant; 10 mandamus suits—1 suit to compel payment of insurance judgment, judgment for plaintiff, 1 suit to compel payment of adjusted-service certificate, dismissed, 7 suits to compel

payment of emergency officers retirement pay, dismissed, 1 suit to compel payment of War Risk Insurance, dismissed; 7 recovery suits—1 suit against Veterans' Administration et al., to recover money alleged to have been erroneously paid, dismissed as to Veterans' Administration, 1 suit by United States to recover \$298 received on forged endorsement of check issued to veteran by Veterans' Administration as loan on adjusted-service certificate, dismissed, 1 suit by United States to recover adjusted service-certificate erroneously issued (certificate returned to Veterans' Administration), dismissed, 1 suit by United States to recover pension money erroneously paid to pensioner's estate, judgment for United States, 1 suit against Administrator to recover pension, dismissed, 1 petition by committee for disposition of veteran's estate, judgment for United States, 1 petition by guardian requesting disposition of funds, judgment for United States; 1 recovery—post fund case—suit to recover accrued pension deposited in post fund, judgment for plaintiff.

*Criminal prosecution.*—In addition to directing investigations through field offices the Veterans' Administration cooperates with the several investigating agencies of the Government in developing facts concerning possible violations of law. The evidence in cases developed solely by the Veterans' Administration is submitted to the Department of Justice with a brief of the facts and law for the consideration of the appropriate United States attorney. Cases developed in cooperation with the Federal Bureau of Investigation of the Department of Justice or the Secret Service Division of the Treasury Department are by those agencies submitted to the appropriate United States attorneys. The Veterans' Administration, however, cooperates with the United States attorneys in the further handling of the cases upon request of the Department of Justice.

When requested by the Department of Justice, the Veterans' Administration prepares tentative forms of indictments covering offenses committed in connection with Veterans' Administration activities and cooperates in making a research of the laws. The major portion of the offenses involved are covered by penal provisions within the several acts administered by the Veterans' Administration, but where these statutes do not cover a particular offense, the case is prepared under the appropriate provision of the Federal Criminal Code or other applicable Federal penal statute.

There were pending in the Veterans' Administration on June 30, 1939, 154 cases which were in the course of consideration and investigation. During the fiscal year 423 complaints of violations of laws were received, considered, and investigated, which, with the number on hand, made a total of 577 cases. One hundred and seventy-four of these cases were submitted to the Department of Justice for consideration of United States attorneys and 263 were closed without reference to the Department of Justice on account of lack of evidence, expiration of the period of the Statute of Limitations, etc. A total of 140 cases remained in the course of investigation on June 30, 1940.

There were pending in the Department of Justice on June 30, 1939, a total of 183 cases. There were submitted during the fiscal year 174 cases, making a total of 357 cases. Of these 200 were disposed of by the Department of Justice, leaving a balance on June 30, 1940, of 157 cases.

The 200 cases were disposed of as follows:

Acquittals.....	5
No bills.....	16
Convictions.....	64
Closed by Department of Justice.....	89
Nolle prosequi.....	16
Defendant died.....	3
Statute of limitations bars prosecution.....	1
Filed away with leave to reinstate.....	6

In explanation it may be stated that the 89 cases closed by the Department of Justice were cases wherein it was believed that, on account of mitigating circumstances, a successful prosecution would not be obtained. Nevertheless, there having been a prima facie showing of guilt, the Veterans' Administration took the position that the proper enforcement branch of the Government should consider the evidence.

#### GUARDIANSHIP

During the fiscal year ending June 30, 1940, there was no Federal legislation directly affecting the guardianship program. In the States legislation with more specific provisions respecting trust investments, commitments, etc., has been enacted.

The number of beneficiaries under guardianship decreased from 84,749 on June 30, 1939, to 83,776 on June 30, 1940. Minors decreased from 41,373 to 40,284, but incompetents increased from 43,376 to 43,492.

These beneficiaries' estates received during the year a total of \$40,868,638.55 through payments and earnings, approximately \$900,000 less than in the preceding fiscal year. The total of such estates, including cash balances and investments, amounted to \$158,514,599.52. Illegal investments decreased to \$373,052.44.

Losses were reported as follows:

Embezzled or misappropriated.....	\$117,320.16
Lost on deposits.....	18,201.92
Lost on investments.....	114,248.76
Recoveries and savings for beneficiaries by chief attorneys' offices:	
Of amounts embezzled or misappropriated.....	250,050.72
On investments and expenditures.....	231,485.12
On commissions.....	16,616.22
On fees.....	9,722.75
On contemplated investments and expenditures prevented.....	193,037.41
Legal services rendered.....	391,666.64
Total recoveries and savings.....	1,142,578.86

Actual cash collections for beneficiaries totaled \$372,801 and for the Government—escheated funds and repayments \$51,537.99.

Court appearances were made in 14,636 cases. Among the guardianship cases in which litigation was necessary the following are mentioned because they involve important law questions.

The Supreme Court of Mississippi held in *Dorsey v. Murphy*, 194 So. 603, that a guardian and his surety are liable for funds of the minor lost in a bank failure. The basis of the liability was the guardian's failure to invest the funds within a reasonable time, and also his acceptance of bank stock upon a reorganization for part of the deposit and his acceptance of an additional promise to pay another portion of the deposit on condition that certain trusteed assets of the

failed bank should liquidate for a sufficient amount to make such payment.

The Supreme Court of Florida, in *McBride v. McBride*, 195 So. 603, affirmed the judgment below, which held the guardian liable for loss of funds in a failed bank where the guardian was a director and failed to remove and invest the funds within a reasonable time, notwithstanding that he knew or was charged with knowledge of the bank's failing condition.

The Supreme Court of Alabama, in *Johnson v. Pugh*, 193 So. 317, denied the appellant's contention that the Administrator of Veterans' Affairs had no standing to maintain a suit in the nature of a bill of review to set aside sundry orders of the Probate Court, entered over a period of years, authorizing certain investments that were illegal, and remove the guardianship to the circuit court for further administration thereof. The relief was granted.

The Appellate Court of Illinois, Third District, in *Menichetti v. Hines*, 26 N. E. (2d) 999, sustained the objection of the Administrator of Veterans' Affairs on behalf of the incompetent veteran to the investment of the incompetent's funds in certain bonds. The objections were predicated on certain provisions of the trust indenture which the Administrator contended, and the court held, gave the bondholder less than a "first lien," which type of lien is required by the Illinois statute. The court held that the probate court's order authorizing such investment was void and hence was no defense. The Supreme Court of Illinois denied the petition for leave to appeal, thus approving the holding.

A somewhat unusual and involved problem was presented because of the failure of National Surety Co. As surety, it had executed bonds of sundry guardians in many States. Because of its financial difficulties the New York court, in which State the company's principal office was situated, on April 29, 1933, entered an order of rehabilitation pursuant to New York statutes, which in substance authorized the superintendent of insurance to rehabilitate or liquidate New York insurance companies under certain circumstances upon orders of the Supreme Court of New York. Rehabilitation being impossible, an order of liquidation was entered June 1, 1934. Pursuant thereto the superintendent of insurance of New York took possession of all the company's assets and has been and still is engaged in liquidating the same and disposing of claims of creditors.

Section 425, article XI, of the New York insurance law, effective March 15, 1932, provides that in such liquidations only those creditors whose claims "become absolute" before a date fixed by the court shall participate in distribution of the insurer's assets. The court fixed April 1, 1935, as the latest date on which creditors' claims could be filed. That constituted the date on or before which such claims must "become absolute." Because of the impossibility of obtaining an accounting, checking the assets, and ascertaining the true facts as to the existence or nonexistence of loss, the chief attorneys of the Veterans' Administration were instructed to file a claim on behalf of every beneficiary whose guardian had filed a bond executed by National Surety Co. as surety. There were 1,468 such claims filed on behalf of Veterans' Administration beneficiaries before April 1, 1935. Subsequent investigation of the facts, including physical check of assets, warranted the withdrawal of 1,374 claims. Of the 94 remaining claims

on which proofs were obtained and presented by the Veterans' Administration, 64 were allowed by the liquidator for an aggregate sum of \$138,489.88.

Incident to the liquidation proceedings, the liquidator organized a new corporation named National Surety Corporation, transferred to it certain assets, and undertook to salvage the good will value of the old company, including its agency organization. The stock of the corporation was held by the liquidator for the creditors of the old company. Such stock was subsequently sold for approximately \$10,000,000. Other funds were realized by the liquidator from suits brought against numerous defendants incident to certain corporate and contractual activities of the old company, and there was also some salvage from the assets theretofore pledged to the Reconstruction Finance Corporation to secure a loan obtained by the old company, which loan the liquidator paid. The Corporation is a going concern and apparently operating satisfactorily. By contract it assumed certain types of liabilities only of the National Surety Co.

On the facts of 28 cases there was room for reasonable dispute as to liability of the Corporation and the extent thereof. The facts and the law question presenting the problem are reflected by the opinions in *National Surety Corporation v. Laughlin*, 172 So. 490, and *Standard Accident Insurance Company et al. v. Stewart*, 85 Pac. (2d) 277. Such controversies were compromised and the amount realized from the Corporation and from certain of the principals in the bonds was \$76,449.51. In some claims a portion of the recovery was from the Corporation and a portion from the liquidator. The liquidator has paid dividends aggregating 45 percent of the amount of the claims allowed, and it is conservatively estimated that a final dividend of 8 or 10 percent will be realized. The amount agreed on with the Corporation, however, was paid in full. All cases have now been substantially disposed of except eight, involving approximately \$40,000. These are in litigation. The controlling law questions are whether under the laws of the States wherein such claims arose, the surety may be successfully sued prior to obtaining a judgment against the principal in the bond (the guardian); and if he may, whether this difference between the law of such State and that of New York takes the case out of the rule announced in New York in the case of *In re Southern Surety Company of New York* (Kojchich), 12 N. E. 565, 276 N. Y. 537, 296 N. Y. S. 651. In that case it was held that the statutory expression, "become absolute" referred not to the occurrence of the event which gave rise to the surety's liability, but rather to the case having reached a procedural point which permitted the maintenance of a suit against the surety.

It may now be reported that final disposition has been made of the approximately 400 cases that were pending in Illinois, Michigan, and Indiana growing out of certain illegal investments by certain banks therein. (See p. 34 of the 1935 report and p. 38 of the 1939 report). In the approximately 200 cases in Detroit, full recovery of principal together with interest at an average annual rate of about 2 percent was effected. Substantially all of the assets of this group of cases now consists of United States bonds (\$800,000 out of a total of \$900,000). In Indiana full recovery of principal, together with some interest, was effected, except there was a small loss in five cases. In the group of 92 cases in Chicago involving claims against one closed

bank, full recovery of principal without interest was effected. The results finally obtained in Illinois were quite satisfactory. From 1931 to 1934 approximately 70 banks in that State were closed or consolidated in some manner, and these banks were fiduciaries in approximately 850 cases of beneficiaries of the Veterans' Administration. The total assets involved in these trusts were in excess of \$2,000,000 face amount, many of which were much depreciated. However, in the final liquidations and as a result of the various legal activities engaged in on behalf of the beneficiaries, the available facts indicate that with respect to most of the banks complete recovery of principal with some interest was effected, and probably in only two banks will there be any loss of principal. There is a possibility that in one of these there will be no loss, but in the other there will probably be a loss of about 15 percent of \$46,000. The problems growing out of the investment difficulties which became acute during the period 1931-34 have very largely been solved and most of the litigation disposed of. Some hundreds of real-estate mortgage notes and bonds were necessarily accepted in connection with the various settlements negotiated, because other assets available were insufficient. It is gratifying to report that the greater part of such depreciated assets has now been liquidated. The records available covering substantial portions thereof indicate that as a whole the prices at which liquidation occurred equaled or exceeded the agreed values at which such assets were received. However, there were in some individual instances relatively small losses upon liquidation, and in other cases there were some gains.

#### APPEALS

During this fiscal year appellate decisions were rendered in 16,377 cases, involving 32,143 issues, the ratio of decisions to appellants being 1.96. During the same period, 1,360 cases were remanded for further development of the evidence by agencies of original jurisdiction.

At the close of this fiscal year appeals were pending on 10,291 cases. This figure represents a reduction from a pending load of 10,666 cases as of June 30, 1939. Of the cases in pending appellate status 3,857 were physically before the Board of Veterans' Appeals, 1,128 had been certified as ready for appellate consideration and were awaiting recall, 4,900 were pending development of the evidence and certification, by the agencies of original jurisdiction, that the cases were ready for appellate consideration, and 406 were pending for other reasons.

Of the 3,857 cases physically before the Board of Veterans' Appeals, formal hearings were pending in 913. During the year formal recorded hearings were held in 7,118 cases.

Benefits to veterans of all wars and their dependents, as well as to veterans of the Regular Establishment and their dependents, under the various laws administered by the Veterans' Administration were involved in the cases receiving appellate consideration. For an analysis by wars and kind of claim see table 52. The majority of the appeals considered were from decisions by agencies of original jurisdiction in the field. Whether the appeals involved cases which were centralized or cases which were decentralized, the responsibility for the development of all evidence pertinent to the questions in issue rested upon the agencies of original jurisdiction.

## PERSONNEL

The following itemization shows the net increase in the number of positions authorized and the net increased expenditures for salaries during the fiscal year 1940:

Activity	Fiscal year 1939		Fiscal year 1940		Net increase or decrease	
	Authorized positions	Net annual salaries	Authorized positions	Net annual salaries	Authorized positions	Net annual salaries
Central office.....	5,012	\$9,974,050	4,998	\$10,053,053	-14	\$79,003
Field.....	35,293	43,908,672	37,371	47,743,898	2,078	3,835,226
Total.....	40,305	53,882,722	42,369	57,796,951	2,064	3,914,229

The net increases listed above were due entirely to the operation of additional hospital and domiciliary facilities, the hospital beds having increased 4,858 and the domiciliary beds 2,152 during this year.

Effective May 1, 1940, a change in employment contracts for approximately 9,000 employees, designated as foodhandlers, granted them the privilege of taking one or two meals per day in lieu of full subsistence. It is estimated that this policy will require additional expenditures slightly in excess of \$1,500,000 during the fiscal year 1941.

At the beginning of this fiscal year, an 8-hour-day schedule was placed in operation for employees at field stations. The initial adjustment necessary to provide for this change in the hours of employment required approximately 2,272 additional positions carrying annual salaries of \$2,464,380, which positions having been authorized prior to the start of this year are included in the total for the fiscal year 1939.

There were 83 veterans who took advantage of an agreement between the Veterans' Administration and the United States Civil Service Commission, whereby disabled veterans hospitalized or domiciled in our facilities could receive the necessary training to qualify for civil-service examinations for the positions of telephone and elevator operators.

In making new appointments and in effecting discontinuances, the policy of extending preference to ex-service employees has been carefully followed. The same preference has been extended in filling vacancies in staff positions. At the close of this year 66.27 percent of the male, and 11.91 percent of the female employees on the rolls of the Veterans' Administration were ex-service, while 48.7 percent of the total personnel had such status.

**STATISTICAL TABLES**  
**MEDICAL AND DOMICILIARY TABLES**

TABLE 1.—*Clinical laboratory tests and X-ray examinations, fiscal years 1924-40*

Fiscal year	Classified laboratory tests		X-ray examinations	
	Out-patient	In-patient	Out-patient	In-patient
1940.....	357,028	2,992,322	160,067	404,876
1939.....	358,910	2,679,737	164,039	375,007
1938.....	359,592	2,381,366	181,040	370,875
1937.....	361,000	2,189,743	182,486	356,009
1936.....	365,841	2,024,927	176,988	331,402
1935.....	222,282	1,877,968	150,034	302,898
1934.....	128,758	1,578,211	69,644	224,024
1933.....	296,272	1,646,167	107,819	264,024
1932.....	442,539	1,582,659	228,064	302,049
1931.....	393,897	1,065,771	229,297	193,674
1930.....	176,181	910,683	112,694	159,531
1929.....	163,346	851,636	113,390	146,058
1928.....	169,712	817,269	104,836	129,329
1927.....	191,196	759,286	107,829	114,256
1926.....	184,670	708,538	114,997	103,000
1925.....	223,357	665,944	126,355	97,765
1924.....	128,383	285,938	132,213	85,632

NOTE.—Veterans' Administration homes not included prior to 1932.

TABLE 2.—*Out-patient medical service, by service rendered, fiscal years 1924-40*

Fiscal year	Individuals treated	Treatments	Individuals examined	Examinations	Operations	Anesthetics	Sent to hospital	Hospital visits	Home visits
1940.....	401,090	1,169,684	420,885	1,124,374	3,786	50	138,108	9,776	35,517
1939.....	374,533	1,079,663	410,595	1,127,162	2,822	33	127,258	10,044	35,241
1938.....	345,798	994,968	387,119	1,128,587	3,145	25	102,355	8,726	36,652
1937.....	324,123	895,208	353,682	1,079,388	3,281	21	81,249	8,646	40,620
1936.....	369,244	1,166,095	394,346	1,094,109	2,537	31	73,126	4,029	41,824
1935.....	269,302	804,406	330,753	885,349	1,851	23	58,148	4,164	43,015
1934.....	206,029	575,816	215,472	559,554	987	64	35,874	6,929	41,292
1933.....	256,652	830,115	542,400	1,350,452	522	38	116,822	15,514	54,367
1932.....	263,776	895,298	842,133	2,057,712	746	123	133,337	20,759	55,967
1931.....	243,038	829,040	821,569	1,933,698	877	65	109,682	18,544	48,651
1930.....	223,018	786,599	325,112	950,252	968	245	93,448	15,319	42,156
1929.....	233,491	795,725	303,635	890,020	1,679	323	82,792	18,572	42,305
1928.....	260,590	827,122	322,302	871,756	2,364	423	73,472	19,666	38,633
1927.....	262,420	873,577	338,761	922,364	2,600	1,081	71,340	28,800	34,972
1926.....	346,968	1,044,124	331,947	936,744	4,289	2,177	67,871	49,259	35,063
1925.....	568,097	1,257,967	-----	1,144,330	5,863	3,085	59,916	81,680	38,091
1924.....	763,789	1,703,317	-----	1,363,295	15,312	3,758	47,965	95,992	45,152

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TABLE 3.—Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-40

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1940	1,066,729	\$955,685	\$111,044	10.4	102,955	\$96,660	\$6,295	6.1
1939	979,332	866,003	113,329	11.6	100,331	94,511	5,820	5.8
1938	899,400	783,547	115,853	12.9	95,568	88,759	6,809	7.1
1937	816,702	689,053	127,649	15.6	78,506	72,071	6,435	8.2
1936	1,081,252	931,665	149,587	13.8	84,843	78,907	7,946	9.2
1935	744,035	561,38	182,997	24.6	60,371	53,543	6,828	11.3
1934	540,384	345,973	194,411	36.0	35,432	29,465	5,967	16.8
1933	752,213	566,156	186,057	24.7	77,902	55,539	22,363	28.7
1932	803,782	594,333	209,449	26.1	91,516	64,664	26,852	29.3
1931	742,060	568,666	173,394	23.4	86,980	65,477	21,503	24.4
1930	705,802	567,139	138,663	19.6	80,797	64,036	16,761	20.8
1929	721,732	602,809	118,923	16.5	73,993	62,226	11,767	15.9
1928	747,019	649,598	97,421	13.0	80,103	68,366	11,737	14.7
1927	793,389	718,298	75,091	9.5	80,188	72,998	7,190	9.0
1926	950,397	904,475	45,922	4.8	93,727	87,446	6,281	6.7
1925	1,141,152	1,099,089	42,063	3.7	116,815	111,103	5,712	4.9
1924	1,515,433	1,456,585	58,848	3.9	187,884	179,933	7,951	4.2

TABLE 4.—Number of out-patient examinations divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-40

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1940	1,104,501	\$1,096,917	\$7,584	1.0	19,873	\$18,122	\$1,751	8.9
1939	1,108,758	1,098,033	10,725	1.0	18,404	16,692	1,712	9.3
1938	1,110,812	1,097,723	13,089	1.2	17,775	15,944	1,831	10.3
1937	1,063,001	1,047,230	15,771	1.5	16,387	14,601	1,786	10.9
1936	1,075,263	1,054,267	20,996	2.0	18,846	16,648	2,198	11.7
1935	867,624	831,608	36,016	4.2	17,725	15,505	2,220	12.5
1934	548,320	501,850	46,470	8.5	11,234	9,517	1,717	15.3
1933	1,322,161	1,240,265	81,896	6.2	28,291	22,827	5,464	19.3
1932	2,018,787	1,771,911	246,876	12.2	38,925	31,118	7,807	20.1
1931	1,895,918	1,593,994	301,924	15.9	37,780	32,217	5,563	14.7
1930	920,537	892,290	28,247	3.1	29,715	25,623	4,092	13.8
1929	867,201	843,287	23,914	2.8	22,819	20,286	2,533	11.1
1928	850,023	830,962	19,061	2.2	21,733	19,191	2,542	11.7
1927	903,127	880,956	22,171	2.5	19,237	17,478	1,759	9.1
1926	915,433	886,972	28,461	3.1	21,311	19,830	1,481	6.9
1925	1,120,256	1,084,097	36,159	3.2	24,674	22,014	2,660	8.6
1924	1,327,591	1,273,547	54,044	4.1	35,704	33,111	2,593	7.3

TABLE 5.—Admissions of United States veterans for hospital treatment and domiciliary care, fiscal years 1920-40

Fiscal year	Hospital treatment			Domi- ciliary care	Fiscal year	Hospital treatment			Domi- ciliary care
	Total	Government facilities and hospitals	State and civil			Total	Government facilities and hospitals	State and civil	
Total	2,208,362	2,006,635	201,727	-----	1930	92,115	88,481	3,634	-----
1940	179,497	176,649	2,848	29,111	1929	83,188	80,262	2,926	-----
1939	165,576	163,250	2,326	29,337	1928	73,270	70,854	2,416	-----
1938	152,966	150,893	2,073	28,585	1927	71,967	69,145	2,822	-----
1937	141,537	139,455	2,082	24,820	1926	69,441	64,279	5,162	-----
1936	120,365	117,915	2,450	13,009	1925	76,812	68,474	8,338	-----
1935	106,897	104,771	2,126	8,656	1924	64,053	51,652	12,401	-----
1934	63,900	63,151	749	8,305	1923	82,814	59,451	23,363	-----
1933	136,626	132,791	3,835	13,492	1922	134,354	86,392	47,962	-----
1932	148,662	142,555	6,107	19,593	1921	91,440	48,070	43,370	-----
1931	109,649	104,522	5,127	-----	1920	43,233	23,623	19,610	-----

1 Includes 21 admissions to civil institutions in United States possessions.

TABLE 6.—Patients admitted for hospital treatment or domiciliary care during fiscal year 1940, by class of beneficiary, groups of hospitals, and type of patient

Class of beneficiary	Grand total	Dom- iciliary care	Hospital treatment															
			All facilities and hospitals				Veterans' Administration fac- ilities				Other Government				State and Civil			
			Total	Pul- mo- nary tuber- culosis	Neuro- psy- chiatric	Gen- eral	Total	Pul- mo- nary tuber- culosis	Neuro- psy- chiatric	Gen- eral	Total	Pul- mo- nary tuber- culosis	Neuro- psy- chiatric	Gen- eral	Total	Pul- mo- nary tuber- culosis	Neuro- psy- chiatric	Gen- eral
Grand total	211, 247	29, 111	182, 136	11, 405	24, 315	146, 416	152, 490	9, 041	22, 442	121, 007	26, 796	2, 100	1, 620	23, 076	2, 850	264	253	2, 333
United States veterans	208, 608	29, 111	179, 497	11, 322	24, 208	143, 967	149, 893	8, 965	22, 339	118, 589	26, 756	2, 093	1, 617	23, 046	2, 848	264	252	2, 332
World War	186, 160	26, 410	159, 750	9, 039	21, 966	128, 745	135, 318	8, 036	20, 294	106, 988	21, 764	760	1, 447	19, 557	2, 668	243	225	2, 200
Service-connected	12, 074	1, 946	10, 128	1, 664	2, 302	6, 162	8, 846	1, 491	2, 149	5, 206	1, 115	144	120	851	167	29	33	105
Non-service-connected	161, 005	24, 464	136, 541	6, 471	19, 105	110, 965	115, 960	5, 901	17, 665	92, 394	18, 226	380	1, 263	16, 583	2, 355	190	177	1, 988
Emergency	4, 371		4, 371	403	462	3, 506	3, 015	306	385	2, 324	1, 232	73	62	1, 097	124	24	15	85
Observation or exam- ination for insurance, pension, or compen- sation	5, 913		5, 913	15	69	5, 829	5, 332	15	67	5, 250	559		2	557	22			22
Observation or exam- ination for diagnosis	441		441	18	13	410	412	18	13	381	29			29				
Observation or exam- ination for temporary hospitalization	2, 356		2, 356	468	15	1, 873	1, 753	305	15	1, 433	603	163		440				
Spanish American War	13, 787	1, 664	12, 123	282	1, 259	10, 582	9, 811	234	1, 136	8, 441	2, 150	27	109	2, 014	162	21	14	127
Service-connected	134	25	109	5	13	91	93	4	12	77	16	1	1	14				
Non-service-connected	13, 653	1, 639	12, 014	277	1, 246	10, 491	9, 718	230	1, 124	8, 364	2, 134	26	108	2, 000	162	21	14	127
Civil War	132	3	129		17	112	108		17	91	21			21				
Service-connected																		
Non-service-connected	132	3	129		17	112	108		17	91	21			21				
All other wars, expedi- tions, and occupations	238	21	217	3	29	185	160	2	24	134	56	1	5	50	1			1
Service-connected	3		3			3				1	2			2				
Non-service-connected	235	21	214	3	29	182	159	2	24	133	54	1	5	48	1			1
Regular Establishment	8, 291	1, 013	7, 278	1, 998	937	4, 343	4, 496	693	868	2, 935	2, 765	1, 305	56	1, 404	17		13	4
Service-connected	3, 287	357	2, 930	962	540	1, 428	2, 176	533	508	1, 135	746	429	26	291	8		6	2
Non-service-connected	5, 004	656	4, 348	1, 036	397	2, 915	2, 320	160	360	1, 800	2, 019	876	30	1, 113	9		7	2
Allied veterans	151		151	19	4	128	120	12	2	106	30	7	1	22	1			1
C. C. C. and W. P. A.	1, 451		1, 451	11	61	1, 379	1, 451	11	61	1, 379								
Miscellaneous	1, 037		1, 037	53	42	942	1, 026	53	40	933	10		2	8	1			1

TABLE 7.—Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex, and color, fiscal year 1940

Branch of service	Total admissions				Domiciliary care				Hospital treatment																
									All types				Pulmonary tuberculosis			Psychotic			Other neuro-psychiatric			General			
	Grand total	Male		Female	Total	Male		Female	Total	Male		Female	Male		Female	Male		Female	Male		Female				
		White	Colored			White	Colored			White	Colored		White	Colored		White	Colored		White	Colored					
Total.....	208,608	188,356	18,814	1,438	29,111	26,425	2,474	212	179,497	161,931	16,340	1,226	10,216	1,063	43	9,082	716	64	13,216	1,014	116	129,417	13,547	1,003	
Veterans' Administration.....	179,004	161,432	16,428	1,144	29,111	26,425	2,474	212	149,893	135,007	13,954	932	7,983	941	41	8,856	696	19	11,783	891	94	106,385	11,426	778	
U. S. Public Health Service.....	7,043	5,903	1,099	41	-----	-----	-----	-----	7,043	5,903	1,099	41	196	50	1	16	2	-----	342	50	6	5,349	997	34	
U. S. Army.....	9,045	8,592	427	26	-----	-----	-----	-----	9,045	8,592	427	26	1,402	23	-----	76	6	-----	348	22	1	6,766	376	25	
U. S. Navy.....	10,668	10,129	534	5	-----	-----	-----	-----	10,668	10,129	534	5	403	18	-----	53	5	-----	653	37	-----	9,020	474	5	
State.....	34	26	2	6	-----	-----	-----	-----	34	26	2	6	-----	-----	-----	22	2	-----	1	-----	-----	3	-----	1	
Civil.....	2,814	2,274	324	216	-----	-----	-----	-----	2,814	2,274	324	216	232	31	1	59	5	40	-----	89	14	15	1,894	274	160

TABLE 8.—Beneficiaries remaining under hospital treatment or domiciliary care, June 30, 1940, by class of beneficiary, groups of hospitals, and type of patient

Class of beneficiary	Grand total	Domiciliary care	Hospital treatment															
			All facilities and hospitals				Veterans' Administration facilities				Other Government				State and civil			
			Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General
Grand total.....	73,359	16,518	56,841	4,703	33,041	19,097	53,076	4,333	32,258	16,465	2,737	203	277	2,257	1,028	167	506	355
United States veterans.....	73,114	16,518	56,596	4,644	33,016	18,936	52,844	4,276	32,240	16,328	2,731	202	276	2,253	1,021	166	500	355
World War.....	66,154	15,242	50,912	4,190	29,827	16,895	47,609	3,927	29,114	14,568	2,350	105	248	1,997	953	158	465	330
Service-connected.....	11,501	949	10,552	553	9,305	694	10,090	507	8,984	599	196	31	87	78	266	15	234	17
Non-service-connected.....	53,548	14,293	39,255	3,496	20,356	15,403	36,639	3,298	19,985	13,356	1,963	64	150	1,749	653	134	221	298
Emergency.....	694	-----	694	138	142	414	495	119	121	255	166	10	11	145	33	9	10	14
Observation or examination for insurance pensions or compensation.....	357	-----	357	2	3	352	332	2	3	327	24	-----	-----	24	1	-----	-----	1
Observation or examination for diagnosis.....	54	-----	54	1	21	32	53	1	21	31	1	-----	-----	1	-----	-----	-----	-----
Spanish American War.....	3,652	752	2,900	112	1,257	1,531	2,662	103	1,230	1,329	196	1	16	179	42	8	11	23
Service-connected.....	40	11	29	1	18	10	23	1	14	8	2	-----	-----	2	4	-----	4	-----
Non-service-connected.....	3,612	741	2,871	111	1,239	1,521	2,639	102	1,216	1,321	194	1	16	177	38	8	7	23
Civil War.....	37	-----	37	-----	13	24	36	-----	13	23	1	-----	-----	1	-----	-----	-----	-----
Service-connected.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Non-service-connected.....	37	-----	37	-----	13	24	36	-----	13	23	1	-----	-----	1	-----	-----	-----	-----
All other wars, expeditions, and occupations.....	87	19	68	-----	39	29	63	-----	38	25	5	-----	1	4	-----	-----	-----	-----
Service-connected.....	2	-----	2	-----	1	1	-----	-----	1	1	-----	-----	-----	1	-----	-----	-----	-----
Non-service-connected.....	85	19	66	-----	38	28	62	-----	37	25	4	-----	1	3	-----	-----	-----	-----
Regular Establishment.....	3,184	505	2,679	342	1,880	457	2,474	246	1,845	383	179	96	11	72	26	-----	24	-----
Service-connected.....	1,931	186	1,745	264	1,321	160	1,599	172	1,306	121	133	92	4	37	13	-----	11	-----
Non-service-connected.....	1,253	319	934	78	559	297	875	74	539	262	46	4	7	35	13	-----	13	-----
Allied veterans.....	28	-----	28	6	12	10	18	4	6	8	3	-----	-----	2	7	1	6	-----
C. C. C. and W. P. A.....	91	-----	91	9	4	78	91	9	4	78	-----	-----	-----	-----	-----	-----	-----	-----
Miscellaneous.....	126	-----	126	44	9	73	123	44	8	71	3	-----	1	2	-----	-----	-----	-----

NOTE.—Includes beneficiaries on less than 30 days' leave.









TABLE 10.—United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year, 1919-40

Fiscal year	Total				Hospital treatment				Domiciliary care			
	Grand total	Male		Fe-male	Total	Male		Fe-male	Total	Male		Fe-male
		White	Colored			White	Colored			White	Colored	
1940.....	73, 114	65, 412	7, 175	527	56, 596	50, 829	5, 378	389	16, 518	14, 583	1, 797	138
1939.....	69, 287	61, 949	6, 896	442	53, 861	48, 241	5, 244	376	15, 426	13, 708	1, 652	66
1938.....	64, 924	58, 054	6, 483	387	50, 670	45, 389	4, 948	333	14, 254	12, 665	1, 535	54
1937.....	57, 180	51, 419	5, 442	319	46, 142	41, 594	4, 267	281	11, 038	9, 825	1, 175	38
1936.....	51, 128	46, 239	4, 610	279	41, 542	37, 833	3, 465	244	9, 586	8, 406	1, 145	35
1935.....	51, 922	46, 790	4, 858	274	42, 599	38, 540	3, 822	237	<sup>1</sup> 9, 323	8, 250	1, 036	37
1934.....	48, 849	44, 415	4, 150	284	<sup>2</sup> 39, 445	36, 007	3, 188	250	<sup>2</sup> 9, 404	8, 408	962	34
1933.....	44, 644	40, 906	3, 471	267	33, 457	30, 844	2, 378	235	11, 187	10, 062	1, 093	32
1932.....	62, 255	56, 684	5, 200	371	43, 567	39, 845	3, 384	338	18, 688	16, 839	1, 816	33
1931.....	51, 980	47, 298	4, 346	336	34, 948	32, 223	2, 431	294	<sup>3</sup> 17, 032	15, 075	1, 915	42
1930.....	30, 311	27, 981	2, 086	244	30, 311	27, 981	2, 086	244	.....	.....	.....	.....
1929.....	27, 487	25, 475	1, 812	200	27, 487	25, 475	1, 812	200	.....	.....	.....	.....
1928.....	25, 899	23, 927	1, 780	192	25, 899	23, 927	1, 780	192	.....	.....	.....	.....
1927.....	25, 310	23, 464	1, 652	194	25, 310	23, 464	1, 652	194	.....	.....	.....	.....
1926.....	24, 915	23, 075	1, 663	177	24, 915	23, 075	1, 663	177	.....	.....	.....	.....
1925.....	26, 610	24, 578	1, 791	241	26, 610	24, 578	1, 791	241	.....	.....	.....	.....
1924.....	21, 730	20, 328	1, 162	240	21, 730	20, 328	1, 162	240	.....	.....	.....	.....
1923.....	23, 611	22, 085	1, 306	220	23, 611	22, 085	1, 306	220	.....	.....	.....	.....
1922.....	26, 869	.....	.....	.....	26, 869	.....	.....	.....	.....	.....	.....	.....
1921.....	26, 237	.....	.....	.....	26, 237	.....	.....	.....	.....	.....	.....	.....
1920.....	17, 471	.....	.....	.....	17, 471	.....	.....	.....	.....	.....	.....	.....
1919.....	3, 279	.....	.....	.....	3, 279	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> Status on original admission.

<sup>2</sup> Permanent status of veteran.

<sup>3</sup> Includes domiciliary members receiving hospital treatment.

NOTE.—Veterans in United States possessions not included prior to 1927.

TABLE 11.—United States veterans remaining under hospital treatment at the end of each fiscal year, by type of disease, showing those hospitalized for service-connected and non-service-connected disabilities, 1919–40

Fiscal year ended June 30	Total					Pulmonary tuberculosis					Neuropsychiatric					General						
	Grand total	Service-connected		Non-service-connected <sup>1</sup>		Total	Service-connected		Non-service-connected <sup>1</sup>		Total	Service-connected		Non-service-connected <sup>1</sup>		Total	Service-connected		Non-service-connected <sup>1</sup>			
		Number	Per cent	Number	Per cent		Number	Per cent	Number	Per cent		Number	Per cent	Number	Per cent		Number	Per cent	Number	Per cent	Number	Per cent
1940.....	56,596	12,328	21.78	44,268	78.22	4,644	818	17.61	3,826	82.39	33,016	10,645	32.24	22,371	67.76	18,936	865	4.57	18,071	95.43		
1939.....	53,861	12,097	22.46	41,764	77.54	4,913	966	19.66	3,947	80.34	31,190	10,269	32.92	20,921	67.08	17,758	862	4.85	16,896	95.15		
1938.....	50,670	11,998	23.68	38,672	76.32	4,857	1,004	20.67	3,853	79.33	29,267	10,078	34.43	19,189	65.57	16,546	916	5.54	15,630	94.46		
1937.....	46,142	11,824	25.63	34,318	74.37	4,789	1,064	22.22	3,725	77.78	26,394	9,828	37.24	16,566	62.76	14,959	932	6.23	14,027	93.77		
1936.....	41,542	11,668	28.09	29,874	71.91	4,539	1,076	23.71	3,463	76.29	24,447	9,683	39.61	14,764	60.39	12,556	909	7.24	11,847	92.76		
1935.....	42,599	12,046	28.28	30,553	71.72	5,134	1,269	24.72	3,865	75.28	23,358	9,574	40.99	13,784	59.01	14,107	1,203	8.53	12,904	91.47		
1934.....	39,445	12,390	31.41	27,055	68.59	5,032	1,241	24.66	3,791	75.34	22,226	9,988	44.94	12,238	55.06	12,187	1,161	9.53	11,026	90.47		
1933.....	33,457	14,080	42.08	19,377	57.92	5,425	1,587	29.25	3,838	70.75	20,109	11,181	55.60	8,928	44.40	7,923	1,312	16.56	6,611	83.44		
1932.....	43,567	15,460	35.49	28,107	64.51	6,499	2,026	31.17	4,473	68.83	20,160	11,605	57.56	8,555	42.44	16,908	1,829	10.82	15,079	89.18		
1931.....	34,948	15,701	44.93	19,247	55.07	6,193	2,470	39.88	3,723	60.12	17,001	11,386	66.97	5,615	33.03	11,754	1,845	15.70	9,909	84.30		
1930.....	30,311	16,219	53.51	14,092	46.49	6,274	3,055	48.69	3,219	51.31	14,941	11,099	74.29	3,842	25.71	9,096	2,065	22.70	7,031	77.30		
1929.....	27,487	15,664	56.99	11,823	43.01	6,121	3,178	51.92	2,943	48.08	13,461	10,527	78.20	2,934	21.80	7,905	1,959	24.78	5,946	75.22		
1928.....	25,899	16,271	62.82	9,628	37.18	6,045	3,513	58.11	2,532	41.89	12,839	10,628	82.78	2,211	17.22	7,015	2,130	30.36	4,885	69.64		
1927.....	25,310	17,902	70.73	7,408	29.27	6,658	4,612	69.27	2,046	30.73	12,538	10,806	86.19	1,732	13.81	6,114	2,484	40.63	3,630	59.37		
1926.....	24,915	19,903	79.88	5,012	20.12	7,308	6,112	83.63	1,196	16.37	12,220	10,833	88.65	1,387	11.35	5,387	2,638	54.91	2,749	51.03		
1925.....	26,610	22,771	85.57	3,839	14.43	9,314	8,416	90.36	898	9.64	11,905	10,750	90.30	1,155	9.70	5,391	3,605	66.87	1,786	33.13		
1924.....	21,730	21,730	100.00	.....	.....	8,082	8,082	100.00	.....	.....	9,461	9,461	100.00	.....	.....	4,187	4,187	100.00	.....	.....		
1923.....	23,611	23,611	100.00	.....	.....	9,577	9,577	100.00	.....	.....	9,194	9,194	100.00	.....	.....	4,840	4,840	100.00	.....	.....		
1922.....	26,869	26,869	100.00	.....	.....	10,849	10,849	100.00	.....	.....	9,231	9,231	100.00	.....	.....	6,789	6,789	100.00	.....	.....		
1921.....	26,237	26,237	100.00	.....	.....	10,337	10,337	100.00	.....	.....	7,499	7,499	100.00	.....	.....	8,401	8,401	100.00	.....	.....		
1920.....	17,471	17,471	100.00	.....	.....	6,018	6,018	100.00	.....	.....	5,042	5,042	100.00	.....	.....	6,411	6,411	100.00	.....	.....		
1919.....	3,279	3,279	100.00	.....	.....	1,362	1,362	100.00	.....	.....	1,053	1,053	100.00	.....	.....	864	864	100.00	.....	.....		

<sup>1</sup> From 1925 through 1930—veterans remaining who were admitted under authority of sec. 202-10, World War Veterans' Act 1924. From 1931 through 1933—veterans remaining who were admitted under authority of sec. 202-10; under laws governing admissions to national homes; and examinations or observations for insurance, compensation, and disability allowance. From 1934—veterans remaining for treatment of disabilities classified as non-service-connected according to act of Mar. 20, 1933; also included with non-service are veterans remaining for emergency, observation or examination for insurance, pension or compensation, and observation or examination for diagnosis.

NOTE.—Veterans in United States possessions not included prior to 1927.

TABLE 12.—Domiciliary and hospital discharges of United States veterans showing results of hospital treatment and type of patient, fiscal year, 1940

	Type of patient											
	Total			Pulmonary tuberculosis			Neuropsychiatric			General medical and surgical		
	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent
Domiciliary care.....	1 27,954	172.0										
Hospital treatment.....	1 178,668	77.0	100.00	11,767	150.8	100.00	25,384	217.4	100.00	141,517	45.7	100.00
Hospitalization complete.....	145,315	63.8	81.33	6,290	126.7	53.45	18,896	164.4	74.44	120,129	44.6	84.89
Result of treatment:												
Recovered or cured.....	22,364	40.3	12.52				1,082	69.2	4.26	21,282	38.9	15.04
Arrested.....	118	660.1	.06	118	660.1	1.00						
Apparently arrested.....	33	290.9	.02	33	290.9	.28						
Quiescent.....	51	383.5	.03	51	383.5	.43						
Improved.....	83,742	60.7	46.87	602	265.3	5.12	11,360	127.6	44.75	71,780	48.4	50.72
Unimproved.....	8,168	73.6	4.57	273	146.8	2.32	2,074	125.4	8.17	5,811	51.7	4.11
Died.....	12,028	193.8	6.73	1,990	230.1	16.91	1,650	763.8	6.50	8,388	73.0	5.93
Condition not stated.....	18,821	12.9	10.53	3,223	9.8	27.39	2,730	22.5	10.76	12,868	11.7	9.09
Hospitalization incomplete.....	33,353	134.9	18.67	5,477	178.6	46.55	6,488	372.0	25.56	21,388	51.8	16.11
Result of treatment:												
Apparently recovered or cured.....	2,084	49.4	1.17				151	104.2	.59	1,933	45.1	1.37
Improved.....	16,406	127.2	9.18	2,654	241.9	22.55	2,357	290.4	9.29	11,395	66.8	8.05
Unimproved.....	8,986	248.3	5.03	2,307	141.7	19.61	3,160	536.4	12.45	3,519	69.5	2.49
Condition not stated.....	5,877	13.0	3.29	516	17.6	4.39	820	22.0	3.23	4,541	10.9	3.20

1 Includes 6,921 intrafacility transfers.

2 Includes 8,046 intrafacility transfers.

3 Includes 17 terminal cases discharged with unfavorable prognosis.

PENSION AND COMPENSATION TABLES

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency officers' retirement pay; also the number of deceased veterans whose dependents were receiving compensation or pension benefits at the end of each fiscal year, the amounts disbursed for these benefits during the fiscal years 1910-40, and the total amounts disbursed to June 30, 1909 and 1940, for each war and regular establishment

Fiscal year	Total				War of 1812			War with Mexico			
	Living veterans		Deceased veterans		Living veterans	Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1940.....	\$14, 131, 682, 264. 77				\$14, 019, 736. 48	\$32, 197, 294. 09		\$28, 748, 117. 32		\$32, 646, 161. 41	
1940.....	610, 122	\$314, 434, 413. 91	239, 176	\$114, 704, 050. 65							
1939.....	602, 757	307, 512, 130. 34	239, 674	109, 191, 738. 02	1	\$240. 00				130	\$84, 613. 33
1938.....	600, 848	301, 276, 717. 25	235, 195	101, 491, 978. 72	1	190. 00				168	102, 844. 28
1937.....	598, 510	299, 659, 837. 31	243, 427	96, 370, 214. 81	1	840. 00				195	116, 687. 99
1936.....	600, 562	299, 000, 808. 47	251, 470	99, 991, 669. 31	2	840. 00				221	132, 776. 34
1935.....	585, 955	278, 006, 898. 15	252, 982	96, 400, 271. 42	2	1, 390. 00				247	154, 135. 42
1934.....	581, 225	227, 797, 923. 21	257, 630	93, 578, 863. 67	4	2, 681. 00				294	180, 316. 20
1933.....	997, 918	428, 456, 151. 69	272, 749	122, 103, 190. 54	7	3, 222. 50				351	198, 558. 20
1932.....	994, 351	421, 367, 015. 55	283, 695	124, 409, 746. 13	7	3, 906. 67				415	285, 133. 68
1931.....	790, 782	364, 652, 558. 50	289, 205	123, 736, 384. 42	7	4, 000. 00		\$ 885. 00		478	325, 080. 46
1930.....	542, 610	290, 474, 801. 10	298, 223	127, 958, 007. 81	8	5, 391. 00		1 10. 00		547	344, 975. 00
1929.....	525, 961	287, 065, 745. 65	305, 003	131, 754, 896. 41	10	5, 703. 34		504. 00		630	394, 394. 21
1928.....	516, 566	286, 640, 666. 14	317, 798	124, 124, 672. 17	11	7, 201. 67		2, 239. 26		730	470, 454. 35
1927.....	489, 805	277, 854, 011. 13	326, 575	125, 775, 666. 43	14	8, 803. 34		5, 886. 00		845	538, 520. 46
1926.....	472, 623	247, 259, 215. 27	334, 465	125, 022, 272. 44	17	9, 805. 66		7, 732. 39		970	561, 233. 84
1925.....	456, 530	223, 164, 174. 32	333, 609	123, 583, 895. 22	20	7, 400. 00		12, 045. 66		1, 080	422, 747. 03
1924.....	427, 153	223, 395, 622. 00	333, 394	122, 094, 147. 01	21	9, 392. 00		15, 818. 54		1, 257	491, 078. 92
1923.....	436, 776	255, 724, 424. 72	341, 404	132, 882, 345. 08	33	13, 383. 00		31	29, 347. 47	1, 437	551, 253. 55
1922.....	430, 942	253, 423, 940. 08	341, 437	123, 734, 185. 74	40	18, 010. 00		49	47, 981. 33	1, 636	669, 866. 44
1921.....	422, 691	253, 258, 718. 55	345, 881	126, 767, 155. 55	49	19, 957. 00		73	59, 814. 62	1, 878	716, 098. 63
1920.....	419, 627	201, 186, 125. 16	349, 916	115, 231, 904. 41	64	24, 160. 21		109	74, 546. 06	2, 135	813, 478. 58
1919.....	338, 216	132, 926, 906. 52	335, 616	100, 533, 728. 83	71	21, 145. 03		148	82, 665. 46	2, 423	614, 017. 12
1918.....	341, 632	99, 451, 229. 30	307, 865	80, 725, 464. 72	81	17, 704. 33		215	88, 499. 09	2, 741	669, 657. 10
1917.....	370, 147	105, 714, 609. 65	302, 964	55, 180, 444. 29	99	21, 118. 12		289	116, 383. 00	3, 064	767, 471. 25
1916.....	403, 372	112, 861, 836. 71	306, 200	46, 293, 253. 21	106	18, 701. 94		384	158, 134. 59	3, 422	683, 920. 80
1915.....	437, 723	118, 785, 570. 50	310, 424	46, 732, 695. 64	115	18, 848. 00		513	213, 118. 76	3, 785	590, 161. 78
1914.....	470, 623	125, 083, 254. 33	314, 616	47, 334, 291. 93	134	22, 348. 90		680	277, 029. 20	4, 253	648, 817. 40
1913.....	503, 633	126, 921, 705. 15	316, 567	47, 249, 955. 65	170	27, 632. 40		893	354, 799. 79	4, 699	705, 729. 95
1912.....	538, 362	105, 131, 824. 09	321, 932	47, 854, 809. 63	199	32, 171. 07		1, 142	411, 416. 35	5, 123	773, 283. 55
1911.....	570, 456	109, 468, 260. 63	321, 642	47, 856, 809. 72	238	37, 819. 20		1, 313	341, 756. 88	5, 533	826, 428. 73
1910.....	602, 622	112, 366, 059. 23	318, 461	47, 607, 996. 85	279	44, 347. 45		1, 639	428, 221. 22	5, 982	894, 696. 89
1909 and prior years.....		\$3, 913, 082, 513. 73			338	51, 279. 90		2, 042	521, 385. 79	6, 359	942, 598. 86
					\$14, 019, 736. 48	\$31, 737, 660. 36		\$25, 517, 653. 00		\$16, 975, 131. 07	

<sup>1</sup> Accrued disability payments.

<sup>2</sup> Includes unclassified amounts.

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency officers' retirement pay; also the number of deceased veterans whose dependents were receiving compensation or pension benefits at the end of each fiscal year, the amounts disbursed for these benefits during the fiscal years 1910-40, and the total amounts disbursed to June 30, 1909 and 1940, for each war and regular establishment—Continued

Fiscal year	Indian wars				Civil War				Spanish-American War			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1940.	\$47,921,395.31		\$35,307,865.10		\$8,034,373,314.07				\$1,296,105,818.93		\$243,497,284.42	
1940	2,216	\$1,694,482.65	4,055	\$1,483,472.19	2,381	\$3,158,998.10	50,141	\$24,631,254.83	159,230	\$106,203,201.30	57,720	\$21,224,174.53
1939	2,525	1,854,131.99	4,251	1,564,663.34	3,516	4,622,304.21	57,915	28,536,447.43	165,710	105,065,718.76	55,882	20,232,011.22
1938	2,814	1,889,161.99	4,426	1,628,059.30	5,048	6,443,539.46	66,873	32,784,881.19	170,755	98,850,424.84	53,345	19,332,593.49
1937	3,119	1,811,536.67	4,590	1,681,906.66	7,031	8,967,519.20	76,131	37,628,438.76	175,361	96,618,456.10	50,292	18,305,668.73
1936	3,513	2,019,230.01	4,648	1,730,297.99	9,684	12,298,487.29	87,543	43,338,321.98	179,169	91,872,486.05	48,872	16,711,619.06
1935	3,899	2,138,494.97	4,745	1,714,071.03	13,273	16,144,255.36	100,290	47,385,327.36	164,502	66,252,826.14	39,045	11,500,469.06
1934	4,370	2,178,191.07	4,606	1,537,856.10	18,455	20,051,397.35	112,577	49,763,325.78	165,231	47,933,272.10	35,022	7,680,839.78
1933	4,774	2,908,111.40	4,446	1,807,596.17	23,877	31,300,417.78	125,638	66,972,158.65	194,473	109,016,660.00	38,797	16,288,992.48
1932	5,102	2,867,166.98	4,453	1,708,423.07	31,090	37,958,493.14	139,924	69,907,207.74	197,073	99,118,249.74	36,802	14,640,207.69
1931	5,360	2,884,716.78	4,302	1,650,201.69	39,449	45,952,130.16	153,437	76,041,620.30	193,792	88,997,801.76	33,437	13,268,678.20
1930	5,454	2,942,208.17	4,191	1,612,907.05	49,018	46,086,774.40	167,674	79,688,159.03	186,811	71,369,072.55	30,919	12,381,648.69
1929	5,574	2,929,346.20	4,000	1,522,188.52	59,984	57,119,891.76	181,235	86,474,399.92	179,218	65,461,824.31	28,643	11,383,879.97
1928	5,267	2,618,189.84	3,604	1,338,753.96	74,972	69,710,306.28	197,934	79,938,069.91	165,075	60,058,722.71	26,195	10,615,696.56
1927	3,915	1,356,291.82	3,100	657,474.60	90,049	81,665,502.37	212,642	84,827,706.21	139,091	47,716,422.69	23,547	9,616,405.61
1926	3,821	1,309,510.41	3,081	590,675.53	106,844	85,735,558.99	226,650	85,870,024.28	122,388	24,233,115.04	20,811	5,990,103.63
1925	3,924	1,351,707.92	3,034	607,402.11	126,626	95,455,326.21	241,193	90,753,068.15	101,871	19,728,876.36	18,363	5,369,624.53
1924	3,893	1,350,004.25	2,937	569,219.40	146,815	107,377,753.96	253,136	95,622,156.20	85,038	16,118,296.53	16,104	5,021,566.92
1923	3,923	1,340,124.86	2,828	567,252.69	168,623	130,616,234.36	264,580	108,308,697.58	68,393	14,083,567.00	13,167	3,803,254.28
1922	3,867	1,276,274.80	2,748	520,034.94	193,881	133,105,620.62	272,194	103,045,623.70	45,955	9,698,181.14	9,198	1,941,159.59
1921	3,784	1,094,925.24	2,569	470,937.17	218,877	141,413,236.45	281,225	105,171,403.19	31,066	4,424,397.09	8,216	1,747,172.73
1920	3,745	1,209,715.83	2,483	538,593.14	243,629	112,335,359.85	290,100	90,250,946.19	23,144	3,023,119.18	7,289	1,600,979.50
1919	3,436	1,191,146.37	2,027	370,391.12	271,520	119,463,230.53	296,823	92,747,970.23	23,382	3,008,785.41	4,868	869,403.72
1918	2,421	644,756.07	1,817	295,160.34	298,971	92,729,510.46	292,822	77,673,508.68	23,538	3,044,661.86	3,275	760,467.23
1917	564	143,099.07	1,743	270,898.31	329,437	99,531,750.81	288,889	52,588,827.76	24,060	3,087,058.10	4,915	696,621.84
1916	676	173,415.46	1,902	301,656.48	362,529	106,686,622.52	291,478	43,745,130.97	24,101	3,076,733.88	4,341	723,491.83
1915	786	199,772.96	2,046	313,933.22	396,645	112,571,005.38	294,961	44,097,766.05	24,370	3,105,807.74	4,572	745,891.83
1914	915	225,664.88	2,182	334,582.52	429,646	118,780,119.65	298,483	44,597,352.88	24,260	3,132,372.53	4,660	775,137.00
1913	1,066	176,292.72	2,330	351,371.38	462,704	120,521,820.00	299,063	44,376,043.48	24,160	3,240,844.86	4,855	830,323.56
1912	1,210	148,853.04	2,439	372,550.95	497,625	99,071,820.25	304,373	44,902,414.81	23,841	3,130,991.22	5,009	840,094.83
1911	1,387	168,688.24	2,629	406,398.28	530,250	103,399,661.88	303,466	44,832,003.63	23,383	3,110,900.63	5,107	840,350.62
1910	1,560	184,294.60	2,822	437,214.93	563,057	106,500,468.97	299,795	44,525,802.10	22,783	2,970,601.92	5,106	837,317.99
1909 and prior years	\$3,641,888.55		\$6,353,720.92		\$3,686,461,840.35				\$19,352,369.39		\$7,031,435.82	



TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency officers' retirement pay; also the number of deceased veterans whose dependents were receiving compensation or pension benefits at the end of each fiscal year, the amounts disbursed for these benefits during the fiscal years 1910–40, and the total amounts disbursed to June 30, 1909 and 1940, for each war and regular establishment—Continued

Fiscal year	World War—Continued										Unclassified <sup>1</sup>
	Living veterans—Con.		Deceased veterans						Total	Amount	
	Total		Pensions		Compensation service connection		Compensation, non-service connection				
	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
Total to June 30, 1940....	\$3,407,417,120.56		\$668,107,140.28				\$18,153,445.36		\$686,260,585.64		\$86,513,425.54
1940	410,244	\$190,648,859.39			99,479	\$56,799,064.01	17,524	\$7,398,337.98	117,003	\$64,197,401.99	
1939	396,821	187,040,507.12			99,822	51,436,165.79	12,220	4,389,240.92	112,042	55,825,406.71	
1938	389,169	185,220,091.13			95,118	42,359,416.32	7,422	2,623,608.90	102,540	44,983,085.22	
1937	379,963	183,315,298.17			99,032	34,301,524.70	5,050	1,851,982.87	104,082	36,153,507.57	
1936	377,024	185,375,770.67			99,659	34,542,723.57	2,994	1,237,550.63	102,653	35,780,274.20	
1935	372,157	186,129,825.82			99,394	33,068,638.75	1,970	652,664.06	101,364	33,721,302.81	
1934	363,685	151,411,651.61			99,226	32,785,871.92			99,229	32,785,871.92	
1933	755,235	279,989,426.13	11	\$3,555.60	98,028	35,582,820.61			98,639	35,586,376.21	
1932	742,695	276,561,186.24	12	3,548.00	97,448	36,715,575.33			97,460	36,719,123.33	
1931	535,261	222,538,236.76	12	4,055.60	93,334	31,441,567.26			93,346	31,445,622.86	
1930	285,666	166,274,152.22	15	4,829.00	90,954	32,065,924.87			90,969	32,070,453.87	
1929	286,426	157,897,356.50	17	4,776.00	87,668	31,044,407.08			87,685	31,049,183.08	
1928	257,583	150,991,994.81	17	4,894.67	85,634	30,819,036.54			85,651	30,823,931.21	
1927	243,659	144,149,490.08	17	5,123.00	82,827	29,338,419.07			82,844	29,343,542.07	
1926	226,533	133,255,139.81	19	6,076.00	78,881	31,193,252.01			78,900	31,199,328.01	
1925	211,693	104,141,375.72	21	6,972.00	65,958	25,467,242.42			65,979	25,474,214.42	
1924	179,093	96,103,147.27	22	6,982.47	57,971	19,405,433.77			57,993	19,412,416.24	
1923	183,147	107,067,474.56	29	8,007.13	55,334	18,543,704.36			55,363	18,551,711.49	
1922	174,085	106,798,612.10	29	8,694.53	51,339	16,566,881.68			51,368	16,575,576.21	
1921	155,023	103,744,827.57	32	8,875.40	47,559	17,576,744.83			47,591	17,585,620.23	4,978.13
1920	134,484	82,032,480.76	52	17,021.15	42,945	21,109,937.76			42,997	21,126,958.91	
1919	25,008	6,554,822.72	54	14,323.82	24,458	4,762,226.08			24,512	4,776,551.90	
1918	1,180	175,483.40	32	4,661.41	1,446	168,563.77			1,478	173,125.18	
1917											
1916											
1915											9,027.97
1914											10,942.95
1913											328.50
1912											2,057.32
1911											2,040.90
1910											
1909 and prior years											\$86,484,049.77

<sup>1</sup> Includes \$70,000,000 disbursed for War of the Revolution.

<sup>4</sup> Adjusted.

TABLE 14.—Statement showing the average annual value of monetary benefits exclusive of insurance and adjusted compensation, by wars, at the end of each fiscal year, 1910-40

Year	Average for all wars, veterans			War of 1812, veterans	War with Mexico, veterans			Indian wars, veterans		
	Living	Deceased	Total	Deceased	Living	Deceased	Total	Living	Deceased	Total
1940	\$510.27	\$466.84	\$498.04	\$240.00		\$579.88	\$579.88	\$736.38	\$358.01	\$491.72
1939	503.35	454.28	489.39	240.00		578.71	578.71	726.36	357.94	495.29
1938	496.20	426.94	476.66	240.00		577.48	577.48	683.83	357.98	484.63
1937	489.79	387.88	460.33	420.00		578.50	578.50	526.94	357.93	427.53
1936	483.61	392.62	456.76	420.00		576.39	576.39	526.94	357.95	430.65
1935	448.10	382.52	428.32	510.00		579.35	579.35	528.81	357.88	434.98
1934	452.41	384.66	431.60	514.29		581.40	581.40	534.07	357.48	443.45
1933	400.15	401.69	400.48	514.29		582.07	582.07	533.45	357.76	448.73
1932	408.54	403.90	407.51	514.29		583.68	583.68	529.70	358.95	450.12
1931	451.27	411.45	440.61	525.00		580.69	580.69	519.35	378.62	447.79
1930	513.94	404.37	475.08	540.00		580.32	586.32	513.16	359.10	446.22
1929	512.94	407.00	473.97	567.27	\$864.00	587.11	587.49	505.76	359.32	444.58
1928	516.92	382.00	465.53	574.29	972.00	588.21	590.02	496.20	357.74	439.95
1927	531.77	369.04	466.67	578.82	1,008.00	588.02	590.61	479.37	355.70	424.72
1926	489.58	350.93	432.12	360.00		805.33	358.87	362.56	242.89	148.73
1925	454.07	343.79	407.51	360.00		708.71	358.60	363.27	245.23	149.32
1924	464.01	344.01	411.23	353.45		719.23	357.62	365.26	241.70	148.89
1923	479.01	343.24	419.45	354.60		729.31	357.66	368.37	242.12	149.59
1922	499.21	345.71	431.35	355.59		712.44	357.30	370.50	241.06	148.79
1921	509.49	347.11	436.41	356.63		692.26	357.09	373.37	240.99	148.80
1920	421.93	280.36	357.56	232.73		414.36	229.66	240.29	239.72	148.84
1919	395.10	265.80	345.64	210.52		368.04	230.56	240.56	240.27	150.02
1918	279.14	294.22	286.29	207.52		359.46	212.71	225.36	229.57	148.22
1917	274.42	195.56	238.92	202.57		359.34	204.39	220.02	220.45	145.65
1916	268.85	147.83	216.62	148.59		355.63	145.59	170.64	229.38	144.58
1915	263.02	148.33	215.43	149.01		356.28	146.12	175.09	229.89	144.63
1914	254.83	147.87	211.97	148.52		352.85	144.74	177.97	231.82	144.10
1913	247.33	148.24	209.08	151.48		348.76	144.81	181.99	230.16	144.10
1912	192.94	148.13	176.17	151.26		248.95	144.48	164.52	115.52	144.10
1911	187.89	148.15	173.56	152.43		239.44	144.51	164.02	114.92	106.05
1910	184.19	148.64	171.90	150.75		238.34	144.45	167.27	109.68	131.84

Year	Civil War veterans			Spanish-American War veterans			Regular Establishment veterans		
	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total
1940	\$1,161.65	\$456.87	\$488.82	\$659.52	\$366.59	\$581.59	\$377.76	\$303.72	\$361.53
1939	1,163.58	458.06	498.44	632.11	367.96	565.42	262.94	305.23	272.07
1938	1,136.42	459.01	506.56	584.52	368.48	533.09	264.86	298.76	271.93
1937	1,129.64	460.63	517.18	549.37	369.96	509.39	265.99	299.06	272.50
1936	1,046.73	462.00	520.13	523.24	370.52	490.51	227.53	295.58	240.73
1935	1,060.37	462.75	532.60	387.52	369.06	223.51	279.58	233.82	233.82
1934	1,078.10	464.68	551.07	389.51	284.69	371.18	219.76	260.11	226.43
1933	1,086.64	467.73	566.57	523.02	381.03	499.41	235.84	206.25	230.00
1932	1,087.05	469.09	581.43	516.28	362.94	492.15	241.41	216.32	236.42
1931	1,076.24	469.63	593.69	473.33	385.98	460.48	235.09	218.98	251.92
1930	851.90	451.91	542.39	388.61	388.50	358.59	235.09	223.11	219.42
1929	850.25	451.10	550.35	373.27	390.86	375.69	218.49	223.65	222.23
1928	847.48	406.38	527.56	356.86	393.67	361.90	223.64	216.85	186.03
1927	846.63	385.60	522.75	343.72	395.40	351.20	200.34	131.86	186.03
1926	745.47	360.76	484.01	333.57	398.71	343.04	198.07	221.16	203.42
1925	698.75	360.36	476.85	192.78	278.11	205.81	191.55	218.51	167.82
1924	675.89	360.61	476.35	187.24	280.76	202.13	186.68	216.65	193.70
1923	660.99	359.38	476.78	181.00	245.28	191.38	177.58	212.71	216.46
1922	647.94	360.48	480.06	177.26	187.22	178.93	179.49	221.08	198.24
1921	627.97	360.81	477.74	158.89	184.96	164.34	175.11	211.93	183.50
1920	451.77	280.67	358.77	131.63	174.98	142.01	173.18	203.99	180.55
1919	433.65	298.74	363.19	128.54	197.15	140.37	171.15	195.95	177.04
1918	297.01	298.36	297.68	123.82	200.26	134.87	169.19	218.28	180.59
1917	290.17	196.30	246.31	127.13	158.52	131.81	169.04	195.21	174.95
1916	282.55	147.01	222.14	125.79	159.68	130.99	170.02	191.78	174.95
1915	274.77	147.42	220.46	129.13	159.60	133.91	168.87	199.99	175.95
1914	264.16	147.09	216.17	134.87	158.80	138.73	176.52	193.70	180.45
1913	256.57	147.48	213.69	123.90	158.57	129.70	151.73	194.67	161.69
1912	197.06	147.41	178.21	122.57	158.56	128.82	168.46	193.76	174.33
1911	191.38	147.75	175.50	121.86	158.80	128.48	166.84	196.03	173.64
1910	187.19	147.96	173.56	120.62	158.55	127.57	166.14	196.51	173.27

TABLE 14.—Statement showing the average annual value of monetary benefits exclusive of insurance and adjusted compensation, by wars, at the end of each fiscal year, 1910-40—Continued

Year	World War										
	Living veterans					Deceased veterans					Total
	Pensions	Compensation (service-connected)	Disability allowance or non-service	Emergency officers' retirement pay	Total	Pensions	Compensation		Total		
						Service-connected	Non-service-connected				
1940		\$477.23	\$318.88	\$1,632.14	\$458.98		\$557.91	\$427.17	\$538.33	\$476.59	
1939		479.18	318.55	1,632.58	463.02		531.22	350.56	511.52	473.70	
1938		481.39	319.95	1,637.19	467.44		457.42	355.48	450.04	463.81	
1937		481.64	320.21	1,640.91	469.58		351.08	352.99	351.17	444.12	
1936		481.69	319.44	1,638.41	471.13		352.06	356.55	352.19	445.69	
1935		481.43	315.16	1,627.64	471.58		347.99	359.20	348.20	445.17	
1934		476.08	307.32	1,617.42	467.12		337.04		337.04	439.24	
1933	\$240.67	524.42	189.05	1,653.60	350.22	\$283.64	336.46		336.45	348.63	
1932	234.95	529.43	193.19	1,683.31	354.86	300.00	335.75		335.75	352.64	
1931	249.95	532.60	199.29	1,686.91	403.32	284.09	334.83		334.83	393.15	
1930	254.45	528.69		1,682.13	553.21	278.40	330.77		330.76	499.48	
1929	253.33	528.98		1,688.42	547.40	275.29	329.55		329.54	493.45	
1928	247.15	539.31			539.26	280.94	327.91		327.90	486.52	
1927	241.00	541.44			541.38	283.76	320.83		320.82	486.94	
1926	221.88	474.14			474.08	285.47	324.34		324.33	435.40	
1925	215.02	452.78			452.72	294.86	317.31		317.30	420.55	
1924	226.29	445.60			445.53	288.00	306.93		306.93	411.63	
1923	235.59	445.87			445.81	250.34	307.87		307.84	413.78	
1922	226.24	448.30			448.22	265.24	315.68		315.65	418.02	
1921	232.01	448.81			448.72	251.63	315.99		315.94	417.53	
1920	224.84	449.32			449.19	231.69	316.44		316.33	417.00	
1919	236.07	378.92			378.57	230.67	318.30		318.10	348.64	
1918	219.50	332.27			329.98	225.75	319.19		317.16	322.85	

TABLE 15.—Statement showing by wars and by public and special acts the number of living veterans who were receiving monetary benefits, the number of deceased veterans whose dependents were receiving monetary benefits, and the aggregate annual value of these benefits on June 30, 1940 (exclusive of insurance and adjusted compensation).

	Total		Public acts		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
Grand total	849,298	\$422,983,520	843,498	\$420,894,704	5,800	\$2,088,816
Living veterans	610,122	311,326,872	609,262	311,134,764	860	192,108
Deceased veterans	239,176	111,656,648	234,236	109,759,940	4,940	1,896,708
War of 1812: deceased veterans	1	240			1	240
Mexican War: Deceased veterans	130	75,384			108	3,384
Indian wars	6,271	3,083,568	6,163	3,060,828	108	22,740
Living veterans	2,216	1,631,820	2,172	1,624,260	44	7,560
Deceased veterans	4,055	1,451,748	3,991	1,435,568	64	15,180
Civil War	52,522	25,673,924	48,181	23,970,488	4,361	1,703,436
Living veterans	2,381	2,765,880	2,355	2,750,520	26	15,360
Deceased veterans	50,141	22,908,044	45,806	21,219,968	4,335	1,688,076
Spanish American War	216,950	128,175,176	216,805	126,133,908	145	41,268
Living veterans	159,230	105,015,396	159,143	104,992,332	87	23,064
Service-connected and special-act cases	1,671	1,475,736	1,584	1,452,672	87	23,064
Non-service-connected	157,559	103,539,680	157,559	103,539,660		
Deceased veterans	57,720	21,159,780	57,662	21,141,676	58	18,204
Service-connected and special-act cases	56,395	20,634,168	56,337	20,615,964	58	18,204
Non-service-connected	1,325	525,612	1,325	525,612		
World War	527,247	251,280,924	527,245	251,279,364	2	1,560
Living veterans	410,244	188,294,976	410,242	188,293,416	2	1,560
Service-connected and special-act cases	348,164	166,155,780	348,162	166,154,220	2	1,560
Non-service-connected	60,296	19,227,456	60,296	19,227,456		
Emergency officers' retirement pay	1,784	2,911,740	1,784	2,911,740		
Deceased veterans	117,003	62,985,948	117,003	62,985,948		
Service-connected	99,479	55,500,144	99,479	55,500,144		
Non-service-connected	17,524	7,485,804	17,524	7,485,804		
Regular Establishment	46,177	16,694,304	45,004	16,378,116	1,173	316,188
Living veterans	36,051	13,618,800	35,350	13,474,244	701	144,664
Deceased veterans	10,126	3,075,504	9,654	2,903,880	472	171,624

1 Includes 7 air-mail cases having an annual value of \$2,040 paid under Public, No. 140, 73d Cong.

TABLE 16.—World War compensation—Service-connected active disability awards; comparative analysis of type of major disability, by extent of disability at the end of each fiscal year, 1923-40

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total <sup>1</sup>			
	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value
GRAND TOTAL																				
1940	348,164	100.00	\$13,846,315	\$39.77	38,595	11.09	\$1,264,019	\$32.75	1,696	0.49	\$152,900	\$90.15	274,988	78.98	\$9,152,628	\$33.28	32,885	9.44	\$3,276,788	\$99.64
1939	342,072	100.00	13,659,562	39.93	44,213	12.92	1,452,220	32.85	1,813	.53	163,677	90.28	263,955	77.17	8,843,541	33.50	32,091	9.38	3,200,124	99.72
1938	340,590	100.00	13,663,096	40.12	51,142	15.02	1,675,890	32.77	1,874	.55	169,637	90.52	255,148	74.91	8,581,781	33.63	32,426	9.52	3,235,788	99.76
1937	336,528	100.00	13,507,032	40.14	65,403	19.43	2,111,389	32.28	2,109	.63	190,343	90.25	237,113	70.46	8,028,588	33.86	31,903	9.48	3,176,712	99.57
1936	337,767	100.00	13,558,242	40.14	74,770	22.13	2,399,084	32.09	2,261	.68	204,144	90.29	228,286	67.59	7,734,586	33.88	32,450	9.60	3,220,428	99.24
1935	336,876	100.00	13,515,117	40.12	84,436	25.06	2,665,945	31.57	2,723	.81	247,366	90.84	217,322	64.51	7,406,120	34.08	32,395	9.62	3,195,986	98.66
1934	332,216	100.00	13,180,139	43.70	109,930	32.65	3,389,806	31.97	3,122	.94	295,364	94.61	223,682	67.33	7,438,854	33.26	30,670	9.23	3,056,115	99.65
1933	336,710	100.00	14,714,893	39.67	74,742	22.50	3,704,865	33.70	11,481	3.41	1,072,173	93.39	179,242	53.23	6,298,261	35.14	36,057	10.71	3,639,594	100.94
1932	328,658	100.00	14,500,192	44.38	91,392	30.53	3,649,544	34.17	12,318	3.74	1,145,300	92.98	173,645	52.84	6,104,967	35.16	35,884	10.92	3,600,381	100.33
1931	299,288	100.00	13,283,319	44.06	81,295	29.08	2,850,988	35.07	11,651	4.17	1,053,294	90.40	152,001	54.37	5,207,747	34.26	34,592	12.38	3,401,273	98.50
1930	279,539	100.00	12,315,797	44.03	72,609	27.70	2,538,006	34.95	11,859	4.52	1,052,927	88.79	144,548	55.14	4,926,285	34.08	33,122	12.64	3,038,340	91.73
1929	262,138	100.00	11,555,558	45.12	64,304	26.40	2,147,180	33.39	17,932	7.36	1,247,004	88.67	143,721	55.81	4,994,335	34.75	33,307	12.93	3,042,113	91.34
1928	257,536	100.00	11,574,308	39.51	72,876	32.18	1,999,585	27.44	21,939	9.68	1,897,505	86.49	103,518	45.71	2,498,700	24.14	28,151	12.43	2,552,950	90.69
1927	243,611	100.00	10,991,795	37.73	83,339	46.55	1,827,835	22.39	26,595	12.56	2,304,685	86.66	81,538	38.53	1,761,175	21.60	21,879	10.34	2,091,975	95.62
1926	226,484	100.00	8,948,740	37.16	119,682	65.37	1,783,725	21.40	21,980	12.28	1,905,075	86.67	56,976	31.82	1,268,345	22.26	16,742	9.35	1,691,125	101.01
1925	211,644	100.00	7,985,670	37.16	119,682	65.37	2,355,125	19.68	29,062	15.87	2,496,200	85.89	20,558	11.23	567,075	27.58	13,788	7.53	1,384,490	100.41
1924	179,037	100.00	6,648,270																	
1923	183,090	100.00	6,802,890																	

<sup>1</sup> Includes double permanent total cases.

TABLE 16.—World War compensation—Service-connected active disability awards; comparative analysis of type of major disability, by extent of disability at the end of each fiscal year, 1923-40—Continued

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total <sup>1</sup>			
	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value
NEUROPSYCHIATRIC DISEASES																				
1940	68,727	19.74	\$3,490,790	\$50.79	12,107	3.48	\$432,359	\$35.71	617	0.18	\$49,311	\$79.92	39,807	11.43	\$1,514,255	\$39.04	16,196	4.65	\$1,494,855	\$92.30
1939	67,366	19.69	3,412,200	50.65	13,916	4.06	498,130	35.80	647	.19	51,968	80.32	37,165	10.87	1,412,343	38.00	15,638	4.57	1,449,759	92.71
1938	66,998	19.64	3,404,867	50.90	16,190	4.75	576,650	35.62	659	.19	53,623	81.37	34,311	10.07	1,311,188	38.21	15,738	4.63	1,463,406	92.99
1937	65,741	19.54	3,326,862	50.61	21,159	6.29	740,244	34.98	701	.21	56,352	80.39	28,515	8.47	1,108,473	38.87	15,366	4.57	1,421,793	92.53
1936	64,441	19.08	3,294,960	51.13	23,099	6.84	807,853	34.97	762	.23	61,277	80.42	25,041	7.41	900,904	39.57	15,539	4.60	1,434,956	92.35
1935	64,047	19.01	3,280,565	50.91	24,553	7.29	848,515	34.56	872	.26	70,556	80.91	23,167	6.87	928,017	40.06	15,455	4.59	1,413,477	91.46
1934	59,795	18.00	3,021,451	50.53	20,133	6.06	714,722	35.50	759	.23	66,094	87.08	24,743	7.45	947,162	38.28	14,160	4.26	1,293,473	91.35
1933	69,390	20.60	3,904,982	56.28	31,425	9.33	1,208,171	38.45	3,581	1.06	314,407	87.80	15,649	4.65	646,270	41.30	18,725	5.56	1,736,114	92.72
1932	67,116	20.67	3,819,103	56.23	30,431	9.26	1,170,698	38.47	3,749	1.14	327,100	87.25	15,146	4.61	622,927	41.13	18,590	5.66	1,698,378	91.36
1931	62,430	20.86	3,457,388	55.86	26,755	8.94	1,031,049	38.54	3,528	1.19	302,680	85.79	14,248	4.76	573,017	40.22	17,899	5.98	1,580,642	88.31
1930	59,847	21.41	3,243,142	54.19	24,097	8.62	930,569	38.62	3,475	1.25	288,719	83.08	13,548	4.84	529,541	39.09	18,727	6.70	1,494,283	79.79
1929	56,205	21.44	2,996,577	53.32	22,359	8.53	851,084	38.07	3,376	1.29	272,406	80.69	12,730	4.86	483,116	37.95	17,743	6.76	1,389,971	78.34
1928	54,958	21.34	2,900,601	52.78	21,639	8.40	810,542	37.46	3,370	1.39	290,525	81.38	12,669	4.92	482,363	38.07	17,060	6.63	1,317,171	77.12
1927	52,665	21.62	2,714,985	51.55	20,789	8.53	735,110	35.36	4,466	1.84	350,990	78.59	11,606	4.72	433,320	37.66	15,904	6.53	1,195,565	75.17
1926	49,773	21.96	2,320,345	46.62	20,807	9.19	563,485	27.08	5,921	2.61	459,450	77.60	9,831	4.34	322,085	32.76	13,214	5.84	975,325	73.81
1925	44,845	21.19	2,017,705	44.99	21,052	9.95	431,605	20.50	7,230	3.42	594,450	82.22	7,157	3.38	206,575	28.86	9,406	4.44	785,075	83.47
1924	32,103	17.93	1,581,455	49.28	15,371	8.69	315,375	20.52	5,288	2.95	443,200	83.81	4,545	2.54	133,075	29.28	6,899	3.85	689,805	99.99
1923	28,266	15.43	1,392,530	49.28	15,801	8.63	319,630	20.23	6,247	3.41	521,340	83.45	1,055	.58	36,790	34.87	5,153	2.81	514,750	99.89

TUBERCULOSIS

1940	54,855	15.76	\$2,918,235	\$55.20	1,826	0.53	\$106,636	\$58.40	320	0.09	\$28,807	\$87.56	45,954	13.20	\$2,127,089	\$46.29	6,746	1.94	\$655,703	\$97.20
1939	55,634	16.27	2,968,637	53.36	2,125	.62	125,184	58.91	373	.11	32,760	87.83	46,303	13.54	2,146,849	46.37	6,833	2.00	663,844	97.15
1938	56,389	16.56	3,026,205	53.67	2,541	.75	151,608	59.66	408	.12	35,583	87.21	46,339	13.61	2,148,970	46.37	7,101	2.08	690,044	97.18
1937	56,953	16.92	3,070,957	53.92	3,276	.97	193,845	59.17	496	.15	43,240	87.18	45,879	13.63	2,125,549	46.33	7,302	2.17	708,323	97.00
1936	58,062	17.20	3,139,085	54.04	3,864	1.14	227,391	58.85	557	.17	48,573	87.20	45,962	13.61	2,117,029	46.06	7,709	2.28	746,092	96.78
1935	59,141	17.56	3,202,192	54.15	4,263	1.26	246,332	57.78	747	.22	65,459	87.63	46,064	13.66	2,111,181	45.83	8,067	2.40	779,220	96.59
1934	57,270	17.24	3,139,232	54.81	3,150	.95	185,346	58.84	922	.28	55,184	92.39	45,444	13.68	2,094,060	46.08	7,754	2.33	774,642	99.90
1933	63,932	18.99	3,830,368	59.91	6,063	1.90	377,159	62.21	3,287	.98	312,442	95.05	45,160	13.11	2,152,207	47.66	9,422	2.80	938,560	104.92
1932	63,371	19.28	3,856,432	60.90	6,449	1.96	401,737	62.29	3,727	1.13	353,094	94.74	43,477	13.23	2,050,723	47.86	9,718	2.96	1,023,878	105.36
1931	59,379	19.96	3,711,091	62.12	6,447	1.95	398,821	61.86	3,923	1.31	369,414	94.79	39,591	13.23	1,917,463	48.43	9,778	3.27	1,025,393	104.87
1930	55,598	19.89	3,551,652	63.86	6,695	2.40	408,424	61.00	4,226	1.51	393,910	93.21	34,892	12.48	1,734,307	49.71	9,785	3.50	1,015,011	103.73
1929	56,535	21.57	3,600,916	63.69	6,545	2.50	396,504	60.58	4,806	1.83	441,353	91.83	35,371	13.49	1,749,507	49.46	9,813	3.75	1,013,552	103.29
1928	60,690	23.57	3,905,822	64.36	4,516	1.75	283,192	62.71	6,642	2.58	604,809	91.06	38,701	15.03	1,904,379	49.21	10,831	4.21	1,113,442	102.80
1927	57,748	23.70	3,830,365	66.33	6,036	2.48	336,400	55.73	9,418	3.86	855,845	90.87	31,040	12.74	1,477,120	47.59	11,254	4.62	1,161,000	103.16
1926	48,150	21.26	2,858,435	59.37	13,702	6.05	504,545	36.82	11,853	5.23	1,066,280	89.96	12,019	5.31	201,960	16.80	10,576	4.67	1,085,650	102.65
1925	45,839	21.66	2,873,565	62.69	16,339	7.72	545,375	33.38	14,824	7.00	1,312,175	88.52	5,515	2.61	81,990	14.87	10,161	4.33	934,025	101.96
1924	39,099	21.84	2,428,400	62.10	16,774	7.37	569,780	33.97	12,278	6.86	1,079,140	87.89	2,685	1.50	39,425	14.68	7,362	4.11	739,695	100.47
1923	41,551	22.70	2,721,530	65.50	18,221	9.95	630,400	34.60	16,544	9.04	1,437,070	86.86	814	.17	6,000	19.11	6,472	3.54	648,060	100.13

GENERAL MEDICAL AND SURGICAL CONDITIONS

1940	224,582	64.50	\$7,437,300	\$33.12	24,662	7.08	\$725,024	\$29.40	750	0.22	\$74,782	\$99.71	189,227	54.35	\$5,511,284	\$29.13	9,943	2.85	\$1,126,210	\$113.27
1939	219,072	64.04	7,278,725	33.23	28,172	8.24	828,906	29.42	793	.23	78,949	99.56	180,487	52.76	5,284,349	29.28	9,620	2.81	1,086,521	112.84
1938	217,303	63.80	7,232,024	33.28	32,411	9.52	947,632	29.24	807	.24	80,431	99.67	174,498	51.23	5,121,623	29.35	9,587	2.81	1,082,338	112.90
1937	213,834	63.54	7,109,213	33.25	40,968	12.17	1,177,300	28.74	912	.27	90,751	99.51	162,719	48.36	4,794,546	29.47	9,255	2.74	1,046,595	113.33
1936	215,294	63.72	7,124,167	33.10	47,807	14.15	1,363,840	28.53	942	.28	94,294	100.10	157,283	46.57	4,626,653	29.42	9,202	2.72	1,039,580	112.65
1935	213,688	63.43	7,052,360	33.00	55,620	16.51	1,570,798	28.24	1,104	.33	111,351	100.86	148,001	43.96	4,366,922	29.49	8,873	2.63	1,003,289	113.07
1934	215,151	64.76	7,019,456	32.63	51,459	15.49	1,480,738	28.95	1,441	.43	144,086	99.99	153,485	46.20	4,397,632	28.65	8,756	2.64	988,000	112.84
1933	203,398	60.41	6,979,563	34.31	72,442	21.82	2,119,535	29.26	4,613	1.37	445,324	96.54	115,022	35.07	4,499,784	29.55	7,910	2.65	914,920	115.67
1932	197,371	60.05	6,821,657	34.56	69,931	21.28	2,077,109	29.70	4,842	1.47	465,106	96.06	115,022	35.06	4,401,317	29.57	7,576	2.30	878,125	115.61
1931	177,119	59.18	6,084,840	34.35	58,190	19.44	1,742,783	29.95	4,126	1.38	392,822	95.21	107,949	36.07	4,153,987	29.22	6,854	2.29	795,238	116.03
1930	164,094	58.70	5,521,003	33.65	50,503	18.06	1,511,965	29.94	3,950	1.41	370,665	93.84	103,563	37.05	2,943,899	28.43	6,080	2.18	694,474	114.22
1929	149,398	56.99	4,958,065	33.19	43,708	16.67	1,290,418	29.52	3,677	1.40	339,188	92.24	96,447	36.79	2,693,662	27.93	5,566	2.13	634,817	114.05
1928	141,888	55.09	4,767,885	33.60	40,290	15.85	1,197,122	29.71	3,851	1.49	351,670	91.32	92,451	35.86	2,407,593	28.24	5,396	2.03	611,500	113.32
1927	133,198	54.68	4,446,445	33.38	37,479	15.39	1,075,670	28.70	4,045	1.66	367,820	90.86	86,641	35.57	2,433,590	28.09	5,030	2.06	569,365	113.19
1926	128,561	56.76	3,769,960	29.32	38,367	16.94	931,555	24.28	4,165	1.84	371,775	89.26	81,668	36.06	1,974,655	24.18	4,361	1.92	491,975	112.81
1925	120,960	57.15	3,094,400	25.58	44,241	20.90	850,855	19.23	4,541	2.47	398,060	88.66	68,868	32.54	1,472,610	21.38	3,312	1.57	372,875	112.58
1924	107,835	60.23	2,638,775	24.47	51,194	28.59	898,570	17.55	4,414	2.47	382,735	86.71	49,746	27.78	1,095,845	22.03	2,481	1.39	261,625	105.45
1923	113,283	61.87	2,688,830	23.74	85,660	46.79	1,405,075	16.40	6,271	3.42	537,790	85.76	19,189	10.48	524,285	27.32	2,163	1.18	221,680	102.49

1 Includes double permanent total cases.

TABLE 17.—World War compensation—Service connected active disability awards; extent of disability and degree of impairment correlated with classification of major disability, showing number of disabled veterans and monthly value of awards as of June 30, 1940

Extent of disability and degree of impairment	Grand total				Neuropsychiatric diseases										
					Endocrines		Nervous system		Psychiatric diseases		Total				
	Number	Percent of grand total	Monthly value	Average monthly value	Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of total neuropsychiatric	Percent of degree of impairment	Monthly value	Average monthly value
Grand total	348,164	100.00	\$13,846,315	\$39.77	3,480	\$140,959	50,884	\$2,251,035	14,363	\$1,098,786	68,727	100.00	19.74	\$3,490,780	\$50.79
Total, partial ratings	313,583	90.07	10,416,647	33.22	3,055	99,042	45,155	1,670,323	3,704	177,249	51,914	75.54	16.55	1,946,614	37.50
No disability	1,974	.57	49,244	24.95											
10 to 19 percent	86,654	24.89	1,121,254	12.94	725	9,528	5,186	70,486	443	4,561	6,354	9.25	7.33	84,575	13.31
20 to 29 percent	102,663	29.49	3,212,065	31.29	967	22,158	14,035	328,196	109	2,531	15,111	21.99	14.72	352,885	23.35
30 to 39 percent	43,879	12.60	1,501,298	34.21	494	15,816	7,733	249,003	86	2,594	8,313	12.10	18.95	267,413	32.17
40 to 49 percent	24,951	7.16	1,093,920	43.84	209	8,555	4,940	205,421	513	19,429	5,662	8.24	22.69	233,405	41.22
50 to 59 percent	22,764	6.54	1,180,942	51.88	202	10,125	6,088	310,566	1,058	50,880	7,348	10.69	32.28	371,571	50.57
60 to 69 percent	13,000	3.73	835,910	64.30	115	7,033	3,016	187,048	417	23,259	3,548	5.16	27.29	217,340	61.26
70 to 79 percent	10,396	2.99	770,933	74.16	186	13,064	2,344	168,398	947	63,958	3,477	5.06	33.45	245,420	70.58
80 to 89 percent	5,888	1.69	509,665	86.56	142	11,378	1,697	139,446	123	9,349	1,962	2.85	33.32	160,173	81.64
90 to 99 percent	1,414	.41	141,416	100.01	15	1,385	116	11,759	8	688	139	.20	9.83	13,832	99.51
Temporary partial	38,595	11.09	1,264,019	32.75	722	22,617	10,517	368,155	868	41,587	12,107	17.62	31.37	432,359	35.71
10 to 19 percent	9,591	2.76	125,966	13.13	170	2,184	1,042	14,598	6	74	1,218	1.78	12.70	16,856	13.84
20 to 29 percent	10,534	3.03	238,664	22.66	267	5,591	3,851	87,454	35	773	4,143	6.03	39.33	93,818	22.64
30 to 39 percent	5,125	1.47	169,334	33.04	75	2,374	1,431	45,665	13	359	1,519	2.21	29.94	48,398	31.86
40 to 49 percent	3,908	1.12	160,180	40.99	52	2,099	1,213	48,184	107	5,883	1,432	2.08	36.94	56,166	39.22
50 to 59 percent	3,819	1.10	183,563	49.37	56	2,731	1,396	68,647	254	11,191	1,706	2.48	44.67	82,569	48.40
60 to 69 percent	2,028	.58	119,980	59.16	33	1,848	711	41,783	141	7,226	885	1.29	43.64	50,857	57.47
70 to 79 percent	2,360	.68	162,775	68.97	51	3,595	650	44,462	203	12,497	904	1.32	38.30	60,554	66.98
80 to 89 percent	846	.24	65,965	77.97	25	1,953	206	15,927	45	3,256	276	.40	32.62	21,136	76.58
90 to 99 percent	384	.11	32,592	84.88	3	242	17	1,435	4	328	24	.03	6.25	2,005	83.54
Permanent partial	274,988	78.98	9,152,628	33.28	2,333	76,425	34,638	1,302,168	2,836	135,662	39,807	57.92	14.48	1,514,255	38.04
No disability	1,974	.57	49,244	24.95											
10 to 19 percent	77,063	22.13	995,288	12.92	555	7,344	4,144	55,888	437	4,487	5,136	7.47	6.67	67,719	13.19
20 to 29 percent	92,129	26.46	2,973,401	32.27	710	16,567	10,184	240,742	74	1,758	10,968	15.96	11.91	269,067	23.62

30 to 39 percent	38,754	11.13	1,331,964	34.37	419	13,442	6,302	203,338	73	2,235	6,794	9.89	17.53	219,015	32.24
40 to 49 percent	21,043	6.04	933,740	44.37	157	6,456	3,727	157,237	346	13,546	4,230	6.16	20.10	177,239	41.90
50 to 59 percent	18,945	5.44	992,379	52.38	146	7,394	4,692	241,919	804	39,689	5,642	8.21	29.78	289,002	51.22
60 to 69 percent	10,972	3.15	715,930	65.25	82	5,185	2,305	145,265	276	16,033	2,663	3.87	24.27	166,483	62.52
70 to 79 percent	8,036	2.31	608,158	75.68	135	9,469	1,694	123,936	744	51,461	2,573	3.74	32.02	184,866	71.85
80 to 89 percent	5,042	1.45	443,700	88.00	117	9,425	1,491	123,519	78	6,093	1,686	2.45	33.44	139,037	82.47
90 to 99 percent	1,030	.30	108,824	105.65	12	1,143	99	10,324	4	360	115	.17	11.16	11,827	102.84
Temporary total	1,696	.49	152,900	90.15	24	2,283	195	17,217	398	29,811	617	.90	36.38	49,311	79.92
Permanent total	32,809	9.42	3,258,070	99.30	401	39,634	5,522	560,544	10,260	891,526	16,183	23.54	49.32	1,491,704	92.18
Double permanent total	76	.02	18,698	246.03			12	2,951	1	200	13	.02	17.10	3,151	242.38

Extent of disability and degree of impairment	Tuberculosis					General medical and surgical conditions				
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value	Average monthly value
Grand total	54,855	100.00	15.76	\$2,918,235	\$53.20	224,582	100.00	64.50	\$7,437,300	\$33.12
Total, partial ratings	47,780	87.10	15.24	2,233,725	46.75	213,889	95.24	68.21	6,236,308	29.16
Non-disability										
10 to 19 percent	109	.20	.13	1,300	11.93	1,974	.88	100.00	49,244	24.95
20 to 29 percent	37,438	68.25	36.47	1,697,639	45.35	80,191	35.71	92.54	1,035,379	12.91
30 to 39 percent	3,573	6.51	8.14	165,398	46.29	50,114	22.31	48.81	1,161,541	23.18
40 to 49 percent	2,013	3.67	8.07	95,017	47.20	31,993	14.25	72.91	1,068,487	33.40
50 to 59 percent	2,436	4.44	10.70	122,227	50.18	17,276	7.69	69.24	765,498	44.31
60 to 69 percent	494	.90	3.80	28,188	57.06	12,980	5.78	57.02	687,144	52.94
70 to 79 percent	1,041	1.90	10.01	70,352	67.58	8,958	3.99	68.91	590,382	65.91
80 to 89 percent	366	.67	6.22	28,014	76.54	5,878	2.62	56.54	455,161	77.43
90 to 99 percent	310	.56	21.92	25,590	82.55	3,560	1.58	60.46	321,478	90.30
Temporary partial	1,826	3.33	4.73	106,636	58.40	965	.43	68.25	101,994	105.69
10 to 19 percent	7	.01	.07	68	9.71					
20 to 29 percent	11	.02	.10	322	29.27	8,366	3.73	87.23	109,042	13.03
30 to 39 percent	356	.65	6.95	16,060	45.11	6,380	2.84	60.57	144,524	22.65
40 to 49 percent	398	.73	10.19	18,237	45.82	3,250	1.45	63.41	104,876	32.27
50 to 59 percent	67	.12	1.75	3,392	50.63	2,078	.92	53.17	85,777	41.28
60 to 69 percent	122	.22	6.02	5,966	49.15	2,046	.91	53.58	102,602	50.15
70 to 79 percent	387	.71	18.40	24,884	64.30	1,021	.45	50.34	63,127	61.83
80 to 89 percent	207	.38	24.47	15,349	74.15	1,069	.48	45.30	77,337	72.35
90 to 99 percent	271	.49	70.57	22,328	82.39	363	.16	42.91	29,480	81.21
						89	.04	23.18	8,259	92.80

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TABLE 17.—*World War compensation—Service-connected active disability awards; extent of disability and degree of impairment correlated with classification of major disability, showing number of disabled veterans and monthly value of awards as of June 30, 1940*

Extent of disability and degree of impairment	Tuberculosis					General medical and surgical conditions				
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value	Average monthly value
Permanent partial.....	45,954	83.77	16.71	\$2,127,089	\$46.29	189,227	84.26	68.81	\$5,511,284	\$29.13
No disability.....						1,974	.88	100.00	49,244	24.95
10 to 19 percent.....	102	.19	.13	1,232	12.08	71,825	31.98	93.20	926,337	12.90
20 to 29 percent.....	37,427	68.23	40.62	1,697,317	45.35	43,734	19.47	47.47	1,017,017	23.25
30 to 39 percent.....	3,217	5.86	8.30	149,338	46.42	28,743	12.80	74.17	963,611	33.53
40 to 49 percent.....	1,615	2.94	7.68	76,780	47.54	15,198	6.77	72.22	679,721	44.72
50 to 59 percent.....	2,369	4.32	12.51	118,835	50.16	10,934	4.87	57.71	584,542	53.46
60 to 69 percent.....	372	.68	3.39	22,192	69.66	7,937	3.54	72.34	527,255	66.43
70 to 79 percent.....	654	1.19	8.14	45,468	69.52	4,809	2.14	59.64	377,824	78.57
80 to 89 percent.....	159	.29	3.15	12,665	79.65	3,197	1.42	63.41	291,998	91.34
90 to 99 percent.....	39	.07	3.79	3,262	83.64	876	.39	85.05	93,735	107.00
Temporary total.....	329	.60	19.40	28,907	87.56	750	.33	44.22	74,782	99.71
Permanent total.....	6,745	12.30	20.56	655,453	97.18	9,881	4.40	30.12	1,110,913	112.43
Double permanent total.....	1		1.32	250	250.00	62	.03	81.58	15,297	246.73

TABLE 18.—World War compensation—Service-connected active disability awards; number disabled veterans rated on a temporary basis showing those receiving additional compensation for dependents, and number of dependents, as of June 30, 1940

	Total			Temporary partial			Temporary total		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total veterans on a temporary basis.....	40, 291	\$1, 416, 919	\$35. 17	38, 595	\$1, 264, 019	\$32. 75	1, 696	\$152, 900	\$90. 15
Without dependents.....	7, 717	206, 809	26. 80	7, 489	194, 381	25. 96	228	12, 428	54. 51
With dependents.....	32, 574	1, 210, 110	37. 15	31, 106	1, 069, 638	34. 39	1, 468	140, 472	95. 69
Total dependents.....	95, 906	241, 228	1 7. 41	91, 270	211, 704	1 6. 81	4, 636	29, 524	1 20. 11
Wives.....	30, 513	112, 865	3. 70	29, 163	100, 067	3. 43	1, 350	12, 798	9. 48
Children.....	63, 682	120, 643	1. 89	60, 550	105, 316	1. 74	3, 132	15, 327	4. 89
Parents.....	1, 711	7, 720	4. 51	1, 557	6, 321	4. 06	154	1, 399	9. 08
Veterans.....	32, 574	1 968, 882	29. 74	31, 106	857, 934	27. 58	1, 468	110, 948	75. 58

<sup>1</sup> Average monthly value of additional allowance paid for dependents.

<sup>2</sup> Includes nurse allowance.

TABLE 19.—World War veterans receiving pensions for non-service-connected disabilities classified by type of major disability as of June 30, 1940

Type of major disability	Number	Percent	Monthly value	Average monthly value
Total.....	60, 296	100. 00	\$1, 602, 288	\$26. 57
Neuropsychiatric diseases.....	23, 801	39. 47	584, 574	24. 56
Tuberculosis.....	9, 621	15. 96	258, 006	26. 82
General medical and surgical conditions.....	26, 874	44. 57	759, 708	28. 27

TABLE 20.—World War and Regular Establishment veterans and dependents of deceased veterans receiving compensation or pension benefits, showing number of cases on which insurance payments are also being made as of June 30, 1940.

Kind of claim	Disability			Death		
	World War		Regular establishment service-connected <sup>1</sup>	World War		Regular establishment service-connected <sup>1</sup>
	Service-connected	Non-service-connected		Service-connected	Non-service-connected	
Total.....	348, 164	60, 296	35, 350	99, 479	17, 524	9, 647
Compensation or pension only.....	338, 350	58, 415	35, 004	86, 620	16, 810	9, 577
Compensation or pension and term insurance.....	5, 647	125	145	11, 697	248	62
Compensation or pension and automatic insurance.....	103	1	2	191	1	-----
Compensation or pension and U. S. Government life insurance.....	3, 888	1, 755	197	931	465	7
Compensation or pension, term insurance, and U. S. Government life insurance.....	176	-----	2	40	-----	1

<sup>1</sup> 701 special act cases not included.

<sup>2</sup> 472 special act cases and 7 air mail (Public, No. 140, 73d Cong.) cases not included.

TABLE 21.—Spanish-American War veterans receiving pensions for service-connected disabilities, showing type of major disability and degree of impairment, as of June 30, 1940

Degree of impairment	Grand total				Neuropsychiatric			
	Number	Percent of total	Monthly value	Average monthly value	Number	Percent of total neuropsychiatric diseases	Percent of degree of impairment	Monthly value
Grand total .....	1,584	100.00	\$121,056	\$76.42	170	100.00	10.73	\$14,123
General law (specific disease or injury) .....	51	3.22	3,151	61.78	9	5.29	17.65	288
Public, No. 2 .....	1,533	96.78	117,905	76.91	161	94.71	10.50	13,835
Degree of impairment:								
10 percent .....	41	2.59	410	10.00	1	.59	2.44	10
20 percent .....	15	.95	260	17.33				
30 percent .....	92	5.81	4,150	45.11	2	1.18	2.17	45
40 percent .....	79	4.99	4,085	51.71				
50 percent .....	167	10.54	8,945	53.56	12	7.06	7.19	565
60 percent .....	310	19.57	19,630	63.32	17	10.00	5.49	1,160
70 percent .....	165	10.42	12,250	74.24	14	8.23	8.49	1,085
80 percent .....	168	10.60	13,890	82.68	13	7.65	7.74	1,040
90 percent .....	16	1.01	1,885	105.31	2	1.18	12.50	215
100 percent .....	398	25.12	40,300	101.26	84	49.41	21.11	7,315
100 percent with nurse .....	82	5.18	12,300	150.00	16	9.41	19.51	2,400

  

Degree of impairment	Tuberculosis				General medical and surgical conditions			
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Number	Percent of general medical and surgical conditions	Percent of degree of impairment	Monthly value
Grand total .....	69	100.00	4.36	\$5,835	1,345	100.00	84.91	\$101,098
General law (specific disease or injury) .....					42	3.12	82.35	2,863
Public, No. 2 .....	60	100.00	4.50	5,835	1,303	96.88	85.00	98,235
Degree of impairment:								
10 percent .....					40	2.97	97.56	400
20 percent .....					15	1.12	100.00	260
30 percent .....					90	6.69	87.83	4,105
40 percent .....					79	5.87	100.00	4,085
50 percent .....	5	7.24	2.99	250	150	11.15	89.82	8,130
60 percent .....	13	18.84	4.19	780	280	20.82	90.32	17,690
70 percent .....	15	21.74	9.09	1,050	136	10.11	82.42	10,115
80 percent .....	4	5.80	2.38	355	151	11.23	89.88	12,495
90 percent .....					14	1.04	87.50	1,470
100 percent .....	28	40.58	7.03	2,800	286	21.27	71.86	30,185
100 percent with nurse .....	4	5.80	4.88	600	62	4.61	75.61	9,300

NOTE.—Does not include 87 veterans receiving pensions having a monthly value of \$1,922 under special acts.

TABLE 22.—Spanish-American War veterans receiving pensions for non-service-connected disabilities as of June 30, 1940

Status of pensions	Number	Percent	Monthly value	Average monthly value
Grand total.....	157,559	100.00	\$8,628,305	\$54.76
Paid under Public No. 2.....	496	.32	9,453	19.06
For age.....	170	.11	2,169	12.76
For disability.....	326	.21	7,284	22.34
Paid under service pension laws.....	157,063	99.68	8,618,852	54.88
For age.....	29,036	18.43	1,643,016	56.59
For disability.....	128,027	81.25	6,975,836	54.49
Degree of impairment:				
No.....	2,304	1.46	45,598	19.79
1/4.....	3,630	2.30	89,600	24.69
1/2.....	14,412	9.15	498,219	34.57
3/4.....	39,526	25.09	1,961,498	49.63
Totally disabled.....	58,854	37.35	3,461,930	58.82
Totally disabled with nurse.....	9,301	5.90	918,982	98.80

TABLE 23.—Regular Establishment service-connected active disability pension awards; degree of impairment correlated with classification of major disability showing number of disabled veterans and monthly value of awards, as of June 30, 1940

Degree of impairment	Grand total				Type of disability															
					Tuberculosis				Neuropsychiatric diseases								General medical and surgical conditions			
	Total								Psychotic		Other neuro-psychiatric									
					Number	Percent of group total	Monthly value	Average monthly value					Number	Percent of group total	Percent of degree of impairment	Monthly value	Number	Monthly value	Number	Monthly value
Grand total.....	35,330		\$1,122,853	\$31.76	4,086		11.56	\$221,690	7,439		21.04	\$290,958	3,241	\$142,865	4,198	\$148,093	23,825		67.40	\$610,205

## REGULAR ESTABLISHMENT (PRIOR TO 1898)

Total.....	847	100.00	\$18,716	\$22.10	4	100.00	0.47	\$94	40	100.00	4.72	\$1,254	7	\$308	33	\$976	803	100.00	94.81	\$17,338
10 to 19 percent.....	186	19.60	1,078	6.48					3	7.50	1.81	20			3	20	163	20.30	98.19	1,056
20 to 29 percent.....	141	16.65	1,572	11.15					5	12.50	3.55	54			5	54	136	16.94	96.45	1,518
30 to 39 percent.....	24	2.83	336	14.00													24	2.99	100.00	336
50 to 59 percent.....	123	14.52	2,071	16.84	2	50.00	1.63	34	6	15.00	4.88	102			6	102	115	14.32	93.49	1,935
70 to 79 percent.....	84	9.82	1,971	23.46					6	15.00	7.14	144	1	24	5	120	78	9.71	92.86	1,827
100 percent.....	142	16.76	4,140	29.15	2	50.00	1.41	60	10	25.00	7.04	270	3	90	7	180	130	16.19	91.55	3,810
100 percent with nurse.....	42	4.96	3,024	72.00					7	17.50	16.67	504	2	144	5	360	35	4.36	83.33	2,520
100 percent with periodic aid.....	18	2.12	900	50.00					2	5.00	11.11	100	1	50	1	50	16	1.99	88.89	800
Specific injury.....	100	11.81	3,514	35.14					1	2.50	1.00	90			1	90	99	12.33	99.00	3,424
Degree not shown (rate depending on rank).....	1	.12	15	15.00													1	.12	100.00	15
Sec. 206 cases.....	6	.71	97	16.17													6	.75	100.00	97

REGULAR ESTABLISHMENT (SUBSEQUENT TO 1898)

Total.....	34,503	100.00	\$1,104,137	\$32.00	4,082	100.00	11.83	\$221,596	7,399	100.00	21.44	\$289,674	3,234	\$142,557	4,165	\$147,117	23,022	100.00	66.73	\$592,867
10 to 19 percent.....	8,160	23.65	64,984	7.96	63	1.54	.77	500	1,275	17.23	15.63	10,154	308	2,454	967	7,700	6,822	29.63	83.60	54,330
20 to 29 percent.....	3,887	11.27	55,098	14.17	55	1.35	1.42	881	241	3.26	6.20	3,484	17	241	224	3,243	3,591	15.60	92.38	50,733
30 to 39 percent.....	7,273	21.08	173,532	23.86	588	14.41	8.09	12,210	1,161	15.69	15.96	26,077	265	5,797	896	20,280	5,524	24.00	75.95	135,245
40 to 49 percent.....	2,301	6.67	75,929	33.00	41	1.00	1.78	1,200	273	3.69	11.87	8,037	17	439	256	7,598	1,987	8.63	86.35	66,692
50 to 59 percent.....	2,531	7.33	95,328	37.66	514	12.59	20.31	19,134	704	9.51	27.81	25,940	183	6,584	521	19,356	1,313	5.70	51.88	50,254
60 to 69 percent.....	1,438	4.17	66,071	45.95	161	3.95	11.20	7,113	125	1.69	8.69	5,584	12	522	113	5,062	1,152	5.01	80.11	53,374
70 to 79 percent.....	1,085	3.14	56,988	52.52	532	13.03	49.03	27,188	178	2.41	16.41	9,193	110	5,421	68	3,682	375	1.63	34.56	20,697
80 to 89 percent.....	808	2.34	49,320	61.04	96	2.35	11.88	5,573	221	2.99	27.35	12,986	5	264	216	12,722	491	2.13	60.77	30,761
90 to 99 percent.....	71	.21	5,788	81.52	4	.10	5.63	279	4	.05	5.63	326			4	326	63	.27	38.74	5,183
100 percent.....	6,544	18.97	419,762	64.14	1,948	47.72	29.77	138,630	3,078	41.60	47.03	172,777	2,312	120,270	766	52,507	1,518	6.59	23.20	108,355
100 percent with nurse.....	329	.95	36,683	111.50	80	1.96	24.31	8,888	136	1.84	41.34	15,026	5	565	131	14,461	113	.49	34.35	12,769
Specific injury.....	76	.22	4,654	61.24					3	.04	3.95	180			3	180	73	.32	96.05	4,474

NOTE.—Does not include 701 veterans receiving pensions having a monthly value of \$12,047 under special acts.

TABLE 24.—Age groups of World War, Spanish-American War, and Regular Establishment veterans in receipt of compensation and pension benefits as of June 30, 1940

	World War <sup>1</sup>	Spanish-American War	Regular Establishment
Average age <sup>2</sup> .....	47.38	64.67	41.11
Total number veterans.....	410,244	159,230	36,051
Age not stated.....	5,743	<sup>3</sup> 220	<sup>4</sup> 921
Under 20.....			24
20 to 24.....			1,693
25 to 29.....			3,289
30 to 34.....			4,932
35 to 39.....	1,163		7,650
40 to 44.....	107,135		6,518
45 to 49.....	189,587		3,211
50 to 54.....	85,487	227	3,199
55 to 59.....	12,489	11,277	2,637
60 to 64.....	5,259	78,926	831
65 to 69.....	2,035	47,828	416
70 to 74.....	972	15,336	339
75 to 79.....	319	4,140	232
80 to 84.....	45	1,047	114
85 to 89.....	10	201	34
90 to 94.....		26	10
95 and over.....		2	1

<sup>1</sup> Includes veterans receiving emergency officers' retirement pay, compensation and pension benefits.  
<sup>2</sup> Average based on 1-year age group of veterans.  
<sup>3</sup> Includes 87 special act cases.  
<sup>4</sup> Includes 701 special act cases.

TABLE 25.—Terminations of compensation or pension disability awards, showing reasons for terminations, during fiscal year 1940

Reasons for terminations	World War		Spanish-American War	Regular Establishment
	Service-connected	Non-service-connected		
Total.....	6,962	7,563	6,961	905
Address unknown—cannot locate claimant.....	168	108	5	34
Claim withdrawn or payment not desired.....	37	12	7	6
Claimant reenlisted.....	10		1	9
Death of veteran.....	4,125	5,230	6,789	613
Disability less than 10 percent.....	590			60
Disability less than permanent total.....		683		
Disability not result of service.....	70			3
Dishonorable discharge.....		1	2	
Estate over \$1,500.....	325	34	8	25
Failure to cooperate.....	208	252	2	5
Forfeiture.....	2	2		
Guardianship.....	993	603	46	67
Income provision.....		129		
Less than 90 days' service.....		1		
Misconduct.....	1	6		
Pending investigation, examination, legal decision, etc.....	297	161	10	16
Veteran in receipt of other benefit.....	58	27	89	55
Miscellaneous.....	78	314	2	12

TABLE 26.—World War Compensation, service- and non-service-connected active death awards; number of deceased veterans whose dependents are receiving compensation, showing class of beneficiary and number of dependents, as of June 30, 1940

Class of beneficiary	Service-connected			Non-service-connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which compensation is being paid	99,479	\$4,625,012	\$46.49	17,524	\$623,817	\$35.60
Widow alone	15,457	614,639	39.76	5,630	168,580	29.94
Widow and children	10,821	670,677	61.98	9,319	401,254	43.06
Widow and mother	1,587	130,117	81.99			
Widow, children, and mother	878	89,567	102.01			
Widow and father	411	33,775	82.18			
Widow, children, and father	191	19,537	102.29			
Widow, mother, and father	352	30,714	87.26			
Widow, children, mother, and father	250	27,274	109.10			
Children alone	5,170	135,283	26.17	2,575	53,983	20.96
Children and mother	737	49,382	67.00			
Children and father	175	11,836	67.63			
Children, mother, and father	189	13,957	73.85			
Mother alone	39,484	1,701,565	43.10			
Father alone	11,520	497,370	43.17			
Mother and father	12,257	599,319	48.90			
Number of dependents	143,602	4,625,012	32.21	41,181	623,817	15.15
Widows	29,947	1,190,831	39.76	14,949	447,619	29.94
Children	32,576	431,054	13.23	26,232	176,198	6.72
Mothers	55,734	2,154,331	38.65			
Fathers	25,345	848,796	33.49			

TABLE 27.—World War compensation, service- and non-service-connected active death awards; number of deceased veterans whose dependents were receiving compensation, showing number of dependents as of the end of each fiscal year, 1923-40

Fiscal year	Deceased veterans		Dependents							Average monthly value per case	
			Total		Widows		Children		Parents		
	Service-connected	Non-service-connected									
1940	99,479	17,524	143,602	41,181	29,947	14,949	32,576	26,232	81,079	\$46.49	\$35.60
1939	99,822	12,220	146,989	29,856	29,070	10,356	35,521	19,500	82,398	44.27	29.21
1938	95,118	7,422	142,292	18,443	28,135	6,024	37,378	12,419	76,779	38.12	29.62
1937	99,032	5,050	148,228	12,754	28,244	4,149	38,863	8,605	81,121	29.26	29.42
1936	99,659	2,994	150,837	7,625	27,512	2,531	39,948	5,094	83,377	29.34	29.71
1935	99,394	1,970	151,588	4,989	26,456	1,741	39,157	3,248	85,975	29.00	29.93
1934	99,229		150,881		26,090		39,314		85,477	28.09	
1933	98,628		149,975		24,757		37,771		87,447	28.04	
1932	97,448		148,016		23,961		36,565		87,490	27.98	
1931	93,334		141,250		22,843		34,700		83,707	27.90	
1930	90,954		136,163		21,754		32,765		81,644	27.56	
1929	87,668		130,138		20,643		30,168		79,327	27.46	
1928	85,634		125,395		19,260		27,314		78,821	27.33	
1927	82,827		120,487		18,565		25,172		76,750	27.24	
1926	78,881		113,542		17,556		22,976		73,010	27.03	
1925	65,958		94,102		16,346		20,472		57,284	26.44	
1924	57,971		82,041		14,447		17,396		50,198	25.58	
1923	55,334		78,234		14,809		15,854		47,571	25.66	

<sup>1</sup> Adjusted.

TABLE 28.—*Spanish-American War pensions—Service- and non-service-connected active death awards; number of deceased veterans whose dependents are receiving pensions, showing class of beneficiary and number of dependents as of June 30, 1940*

Class of beneficiary	Service-connected			Non-service-connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which pensions are being paid.....	1,325	\$43,801	\$33.06	56,337	\$1,717,997	\$30.50
Widow alone.....	924	33,800	36.58	51,479	1,542,765	29.97
Widow and children.....	58	3,126	53.90	2,827	109,590	38.77
Children alone.....	6	120	20.00	2,031	65,642	32.32
Mother alone.....	287	5,740	20.00			
Father alone.....	49	980	20.00			
Mother and father.....	1	35	35.00			
Number of dependents.....	1,429	43,801	30.65	61,767	1,717,997	27.81
Widows.....	982	35,922	36.58	54,306	1,627,488	29.97
Children.....	109	1,124	10.31	7,461	90,509	12.13
Mothers.....	288	5,758	19.99			
Fathers.....	50	997	19.94			

NOTE.—Does not include 58 special act cases having a monthly value of \$1,517.

TABLE 29.—Regular Establishment pensions; active death awards, number of deceased veterans whose dependents are receiving pensions, showing class of beneficiary and number of dependents, as of June 30, 1940

Class of beneficiary	Regular Establishment								
	Total Regular Establishment			Prior to 1898			Subsequent to 1898		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which pensions are being paid.....	9,647	\$241,820	\$25.07	291	\$8,215	\$28.23	9,356	\$233,605	\$24.97
Widow alone.....	2,805	70,258	25.05	274	7,893	28.81	2,531	62,365	24.64
Widow and children.....	2,088	80,649	38.63	3	115	38.33	2,085	80,534	38.63
Widow and mother.....	87	3,298	37.91				87	3,298	37.91
Widow, children, and mother.....	93	4,724	50.80				93	4,724	50.80
Widow and father.....	19	735	38.68				19	735	38.68
Widow, children and father.....	29	1,486	51.24				29	1,486	51.24
Widow, mother, and father.....	30	1,328	44.27				30	1,328	44.27
Widow, children, mother, and father.....	23	1,258	54.70				23	1,258	54.70
Children alone.....	860	16,799	19.53	5	84	16.80	855	16,715	19.55
Children and mother.....	55	1,903	34.60				55	1,903	34.60
Children and father.....	11	429	39.00				11	429	39.00
Children, mother, and father.....	21	879	41.86				21	879	41.86
Mother alone.....	2,242	33,892	15.12	7	96	13.71	2,235	33,796	15.12
Father alone.....	602	9,094	15.11	2	27	13.50	600	9,067	15.11
Mother and father.....	682	15,088	22.12				682	15,088	22.12
Number of dependents.....	15,472	241,820	15.63	295	8,215	27.85	15,177	233,605	15.39
Widows.....	5,174	128,645	24.86	277	7,979	28.81	4,897	120,666	24.64
Children.....	5,648	49,763	8.81	9	113	12.56	5,639	49,650	8.80
Mothers.....	3,233	45,271	14.00	7	96	13.71	3,226	45,175	14.00
Fathers.....	1,417	18,141	12.80	2	27	13.50	1,415	18,114	12.80

NOTE.—Does not include 472 special act cases having a monthly value of \$14,302 and 7 air mail cases (Public, No. 140) having a monthly value of \$170.

Cases w/o children 6,167  
 Cases w/ children 3,180

TABLE 30.—Terminations of compensation or pension-death awards, showing reasons for terminations, during fiscal year 1940

Reasons for terminations	World War		Spanish-American War	Regular establishment
	Service-connected	Non-service-connected		
Total .....	5,772	1,093	1,792	408
Child becomes of age.....	868	164	1,308	168
Child marries.....	70	33		
Child's schooling completed.....	661	106		
Claimant in receipt of other benefit.....	4	41	13	25
Death of payee.....	3,776	50	1,307	183
Dependency of mother or father not shown.....	47			1
Failure to cooperate.....			9	1
Forfeiture.....	1	8		
Income provision.....		430	4	
Payee remarried.....	317	210	146	127
Pending investigation, examination, legal decision, etc.....	5	45		
Miscellaneous.....	23	6	5	3

<sup>1</sup> Includes child's schooling completed.

### RETIREMENT OF EMERGENCY OFFICERS' TABLE

TABLE 31.—*Emergency officers entitled to retirement with pay as of June 30, 1940, classified by organization and rank*

Organization and rank at time of discharge from commissioned service	On the roll for retirement pay														
	Total number entitled to retirement pay	Retirement pay forfeited	Receiving retirement pay											Disability Compensation paid at time of passage of act of May 24, 1928, to those now receiving retirement pay <sup>1</sup>	
			Total			Full retirement pay			Partial retirement pay						
			Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value		
<b>Grand total</b> .....	1,801	17	1,784	\$242,645	\$136.01	1,772	\$241,930	\$136.53	12	\$715	\$59.58	1,639	\$79,562	\$48.54	
<b>Total, Army</b> .....	1,764	17	1,747	237,446	135.92	1,735	236,731	136.44	12	715	59.58	1,605	78,283	48.77	
Colonel.....	4		4	1,226	306.50	4	1,226	306.50				3	194	64.67	
Lieutenant colonel.....	21		21	5,399	257.10	21	5,399	257.10				16	761	47.56	
Major.....	97	1	96	19,892	207.21	95	19,781	208.22	1	111	111.00	79	3,998	50.61	
Captain.....	391	6	385	61,216	159.00	379	60,885	160.65	6	331	55.17	342	17,977	52.56	
First lieutenant.....	709	4	705	91,647	130.00	703	91,540	130.21	2	107	53.50	655	31,630	48.29	
Second lieutenant.....	542	6	536	58,066	108.33	533	57,900	108.63	3	166	55.33	510	23,723	46.52	
<b>Total, Navy</b> .....	24		24	3,471	144.63	24	3,471	144.63				24	1,023	42.63	
Commander.....	2		2	504	252.00	2	504	252.00				2	106	53.00	
Lieutenant.....	9		9	1,445	160.56	9	1,445	160.56				9	486	54.00	
Lieutenant (junior grade).....	7		7	875	125.00	7	875	125.00				7	216	30.86	
Ensign.....	5		5	530	106.00	5	530	106.00				5	159	31.80	
Warrant officer.....	1		1	117	117.00	1	117	117.00				1	56	56.00	
<b>Total, Marine Corps</b> .....	13		13	1,728	132.92	13	1,728	132.92				10	266	25.60	
Captain.....	4		4	615	153.75	4	615	153.75				4	90	22.50	
First lieutenant.....	7		7	901	128.71	7	901	128.71				4	118	29.50	
Second lieutenant.....	2		2	212	106.00	2	212	106.00				2	48	24.00	

<sup>1</sup> Includes only those veterans who were previously paid disability compensation. Does not include complete forfeiture cases even though they were previously paid disability compensation.

ADJUSTED COMPENSATION TABLES

TABLE 32.—Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1940

Fiscal year	Applications received	Fiscal year	Applications received
Total .....	4,161,222	1933 .....	42,505
1940 .....	5,368	1932 .....	161,641
1939 .....	4,311	1931 .....	108,938
1938 .....	5,147	1930 .....	30,840
1937 .....	46,515	1929 .....	138,689
1936 .....	36,335	1928 .....	124,175
1935 .....	18,686	1927 .....	183,316
1934 .....	12,538	1926 .....	397,008
		1925 .....	2,845,180

NOTE.—The law fixed Jan. 2, 1940, as the last day for filing with the War Department or the Navy Department an application for benefits under the World War Adjusted Compensation Act. (Public, No. 312, 74th Cong., approved Aug. 23, 1935.)

TABLE 33.—Action taken on applications for adjusted compensation to June 30, 1940

Branch of service and type of claims	Number	Amount
Grand total .....	4,118,219	\$3,765,916,334.21
Cash:		
(a) Veterans (\$50 or less) .....	178,035	5,841,627.21
(b) Dependents (less than \$50) .....	12,039	325,161.00
Dependents (\$50 or over) .....	135,713	46,034,952.00
Certificates .....	3,792,432	3,709,945,334.00
\$60 lump-sum payments .....		3,769,260.00
Total Army .....	3,532,887	3,186,481,558.35
Cash:		
(a) Veterans (\$50 or less) .....	161,725	5,429,290.35
(b) Dependents (less than \$50) .....	10,939	296,561.00
Dependents (\$50 or over) .....	119,861	39,901,270.00
Certificates .....	3,240,362	3,137,463,697.00
\$60 lump-sum payments .....		3,390,720.00
Total Navy .....	512,505	505,415,296.19
Cash:		
(a) Veterans (\$50 or less) .....	15,615	390,238.19
(b) Dependents (less than \$50) .....	989	24,338.00
Dependents (\$50 or over) .....	12,613	4,892,050.00
Certificates .....	483,288	499,849,830.00
\$60 lump-sum payments .....		258,840.00
Total Marine Corps .....	72,827	74,019,479.67
Cash:		
(a) Veterans (\$50 or less) .....	695	22,098.67
(b) Dependents (less than \$50) .....	111	4,242.00
Dependents (\$50 or over) .....	3,239	1,241,632.00
Certificates .....	68,782	72,631,807.00
\$60 lump-sum payments .....		119,700.00

TABLE 34.—Dependency death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1940

Beneficiary	Total		Payments to dependents (less than \$50)		Payments to dependents (\$50 or over)		\$60 bonus (lump-sum payments)
	Number	Amount	Number	Amount	Number	Amount	
Total .....	147,752	\$50,129,373	12,039	\$325,161	135,713	\$46,034,952	\$3,769,260
Widow or widower .....	35,966	11,711,582	3,237	90,315	32,729	11,346,767	274,500
Child or children .....	12,147	3,782,989	1,322	33,292	10,825	3,502,437	247,260
Mother .....	82,669	28,671,692	6,286	168,945	76,283	25,788,007	2,714,640
Father .....	16,660	5,804,930	1,175	32,105	15,485	5,244,045	528,780
Other relatives .....	410	158,280	19	504	391	153,696	4,080

INSURANCE TABLES

TABLE 35.—Number of U. S. Government term and converted-insurance claims awarded by fiscal years from October 1917 to June 30, 1940

Fiscal year	Term and automatic insurance awards				Converted-insurance awards			
	Total	Original death	Original disability	Disability changed to death	Total	Original death	Original disability	Disability changed to death
Total.....	195,727	155,316	40,411	23,077	56,550	37,460	19,090	6,457
1940.....	465	98	367	271	3,663	2,647	1,016	655
1939.....	420	70	350	325	3,938	2,745	1,193	567
1938.....	395	67	328	375	3,772	2,701	1,071	514
1937.....	349	71	278	371	3,661	2,714	947	515
1936.....	513	93	420	380	3,486	2,523	963	538
1935.....	606	128	478	437	3,572	2,427	1,145	451
1934.....	365	25	340	451	3,702	2,231	1,471	457
1933.....	1,481	130	1,351	948	3,721	2,356	1,365	435
1932.....	2,251	204	2,047	1,050	3,825	2,285	1,540	370
1931.....	1,407	312	1,095	654	3,510	2,147	1,363	353
1930.....	947	349	598	810	3,507	2,237	1,270	344
1929.....	978	372	606	938	3,406	2,205	1,201	264
1928.....	1,039	532	507	680	2,914	1,822	1,092	218
1927.....	2,055	752	1,303	852	1,957	1,199	758	190
1926.....	4,462	1,370	3,092	1,538	1,850	1,014	836	173
1925.....	4,104	1,274	2,830	1,578	1,464	970	494	149
1924.....	3,781	1,090	2,671	1,808	1,346	842	504	126
1923.....	5,425	1,351	3,594	2,456	1,819	883	436	100
1922.....	8,855	3,132	5,723	2,633	1,247	902	345	35
1921.....	12,734	5,424	7,310	2,655	585	506	79	3
1920.....	28,832	23,935	4,897	1,867	105	104	1	
1919.....	108,033	107,807	226					
1918.....	6,250	6,250						

TABLE 36.—Term and automatic insurance—Active disability and death awards, as of June 30, 1940

	Number	Amount of Insurance
Term and automatic:		
Total.....	23,570	\$184,636,511
Disability.....	11,231	83,111,222
Death.....	12,339	91,525,289
Total, term.....	23,202	183,037,919
Disability.....	10,944	91,864,494
Death.....	12,258	91,173,425
Total, automatic.....	368	1,598,592
Disability.....	287	1,246,728
Death.....	81	351,864

TABLE 37.—Term and automatic insurance, terminated disability and death awards as of June 30, 1940

	Number	Amount of Insurance
Disability awards terminated.....	29,407	\$245,985,985
Term.....	29,040	244,442,889
Automatic.....	367	1,543,096
Death awards terminated.....	163,982	1,333,408,756
Term.....	155,548	1,296,773,135
Automatic.....	8,434	36,635,621

NOTE.—Disability and death awards cannot be added since they represent gross terminations.

TABLE 38.—Converted insurance claims awarded and terminated during the calendar year 1939, by plan of insurance

Plan of insurance	Converted insurance claims awarded during calendar year 1939											
	Total permanent disability						Death					
	Policies		Lives		Amount of insurance		Policies		Lives		Amount of insurance	
	Number	Percent	Number	Percent	Amount	Percent	Number	Percent	Number	Percent	Amount	Percent
Ordinary life	494	32.76	411	32.67	\$2,876,430	36.18	860	27.75	734	27.84	\$4,605,310	30.43
20-payment life	313	20.76	290	20.67	1,505,232	18.93	737	23.78	631	23.94	3,256,506	21.52
30-payment life	58	3.85	37	2.94	267,206	3.36	115	3.71	89	3.38	612,168	4.05
2-year endowment	208	13.79	182	14.47	756,829	9.62	462	15.55	424	16.09	1,655,320	10.94
30-year endowment	41	2.72	34	2.70	195,977	2.47	126	4.07	95	3.60	549,924	3.63
Endowment at 62	51	3.38	44	3.50	261,694	3.29	139	4.48	100	3.79	709,742	4.69
5-year convertible term:												
Duration less than 5 years	13	.86	11	.87	86,756	1.09					1,137	.01
Duration more than 5 years	117	7.76	100	7.95	739,674	9.30	180	5.81	153	5.80	1,105,213	7.30
Renewed, second period	33	2.19	21	1.67	198,756	2.50	51	1.65	44	1.67	403,000	2.66
Renewed, third period	88	5.83	77	6.12	657,919	8.28	133	4.29	123	4.67	982,393	6.49
5-year level premium term:												
Duration less than 5 years	25	1.66	21	1.67	90,000	1.25	88	2.84	82	3.11	685,500	4.40
Renewed, second period	3	.20	3	.24	27,500	.35	11	.36	9	.34	59,000	.39
Extended insurance	61	4.04	55	4.37	267,836	3.37	153	4.94	133	5.05	489,275	3.23
Paid-up life	2	.13	2	.16	6,801	.09	15	.48	14	.53	30,871	.20
Paid-up endowment	1	.07	0		1,798	.02	9	.29	5	.19	8,552	.06
Total	1,508	100.00	1,258	100.00	\$7,949,403	100.00	3,099	100.00	2,636	100.00	\$15,133,911	100.00

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Plan of insurance	Converted insurance disability claims terminated during calendar year 1939											
	By recovery						By death					
	Policies		Lives		Amount of insurance		Policies		Lives		Amount of insurance	
	Number	Percent	Number	Percent	Amount	Percent	Number	Percent	Number	Percent	Amount	Percent
Ordinary life.....	53	15.54	46	15.28	\$320,943	20.40	219	30.98	191	31.47	\$1,344,697	34.16
20-payment life.....	48	14.08	44	14.62	241,391	15.34	120	16.97	103	16.97	572,179	14.53
30-payment life.....	11	3.23	6	1.99	73,500	4.67	18	2.55	12	1.98	86,500	2.20
20-year endowment.....	132	38.71	124	41.20	332,147	21.11	107	15.14	96	15.81	379,408	9.64
30-year endowment.....	6	1.76	5	1.66	25,500	1.62	17	2.40	15	2.47	93,500	2.38
Endowment at 62.....	17	4.98	13	4.32	72,500	4.61	23	3.25	16	2.64	103,000	2.62
5-year convertible term:												
Duration less than 5 years.....	42	12.32	33	10.97	330,000	20.97	70	9.90	56	9.23	523,256	13.29
Duration more than 5 years.....	11	3.23	10	3.32	62,677	3.98	48	6.79	43	7.08	319,194	8.11
Renewed, second period.....	10	2.93	10	3.32	68,889	4.38	36	5.09	30	4.94	263,756	6.70
Renewed, third period.....	1	.29	1	.33	10,000	.64	14	1.98	12	1.98	110,000	2.79
5-year level premium term:												
Duration less than 5 years.....	1	.29	1	.33	2,000	.13	3	.42	3	.49	25,000	.64
Renewed, second period.....												
Extended insurance.....	8	2.35	7	2.33	31,532	2.00	31	4.39	30	4.94	115,437	2.93
Paid-up life.....												
Paid-up endowment.....	1	.29	1	.33	2,297	.15	1	.14	0		406	.01
<b>Total.....</b>	<b>341</b>	<b>100.00</b>	<b>301</b>	<b>100.00</b>	<b>\$1,573,376</b>	<b>100.00</b>	<b>707</b>	<b>100.00</b>	<b>607</b>	<b>100.00</b>	<b>\$3,936,333</b>	<b>100.00</b>

1 Includes matured endowments—102 policies, 96 lives for \$226,147.  
 2 Includes matured endowments—8 policies, 7 lives for \$32,000.  
 3 Matured endowment—1 policy, 1 life for \$2,297.

In addition to terminations of disability claims tabulated above, 2 claims representing 2 lives for \$4,000 were terminated by compromise.

TABLE 39.—Report of United States Government life insurance in force Dec. 31, 1939, total, all plans

	Number	Amount
Insurance in force Dec. 31, 1938.....	604,666	\$2,567,173,628
Issued during 1939.....	28,780	85,587,057
<b>Total.....</b>	<b>633,446</b>	<b>2,652,760,685</b>
<b>Terminations:</b>		
Death claims awarded.....	3,110	15,181,058
Disability claims awarded.....	1,457	7,699,885
Matured endowments.....	15,867	33,972,928
Surrendered for cash.....	9,420	25,816,942
Surrendered for paid-up insurance.....	264	1,400,851
Lapsed.....	7,639	27,749,417
Reduced.....		2,612,016
Canceled.....	147	443,589
Extended insurance expired.....	3,896	13,427,168
5-year term expired.....	201	736,500
Canceled rerated disability claims.....	31	164,157
<b>Total terminations.....</b>	<b>42,032</b>	<b>129,194,511</b>
<b>Additions:</b>		
Rerated disability claims.....	233	947,890
Paid-up insurance issued.....	264	525,491
Revived.....	751	3,452,095
Continued under extended insurance.....	3,693	10,401,591
<b>Total additions.....</b>	<b>4,941</b>	<b>15,327,067</b>
<b>Net terminations.....</b>	<b>37,091</b>	<b>113,867,444</b>
<b>Insurance in force Dec. 31, 1939.....</b>	<b>596,355</b>	<b>2,538,893,241</b>

TABLE 40.—Report of United States Government life insurance in force by plan, as of December 31, 1939

	Number	Amount
Ordinary life.....	133,064	\$694,974,326
20-payment life.....	192,295	729,039,127
30-payment life.....	28,299	143,928,499
20-year endowment.....	88,643	246,829,664
30-year endowment.....	28,919	123,308,858
Endowment at age 62.....	30,304	143,670,871
5-year convertible term:		
Duration less than 5 years.....	4	28,000
Duration more than 5 years.....	22,989	134,099,829
Renewed, second period.....	6,410	42,368,877
Renewed, third period.....	15,504	103,296,378
5-year level premium term:		
Duration less than 5 years.....	18,294	99,641,668
Renewed, second period.....	3,005	15,877,596
Extended insurance.....	20,087	56,932,637
Paid-up life.....	2,434	3,784,661
Paid-up endowment.....	1,104	1,112,250
<b>Total.....</b>	<b>596,355</b>	<b>2,538,893,241</b>

FINANCE TABLES

TABLE 41.—Analysis of reported obligations from all appropriations by purpose, fiscal year 1940

<b>Personal services:</b>	
Salaries.....	\$57,925,500
Special and miscellaneous payments.....	1,699,235
<b>Supplies and materials:</b>	
Stationery and office supplies.....	247,424
Cleaning and toilet supplies.....	476,596
Drugs and medicines.....	923,627
Hospital and surgical supplies.....	382,935
X-ray supplies and films.....	234,323
Dental supplies.....	93,634

TABLE 41.—Analysis of reported obligations from all appropriations by purpose, fiscal year 1940—Continued

Supplies and materials—Continued.	
Orthopedic and prosthetic supplies.....	\$378, 378
Occupational therapy supplies.....	77, 786
Fuel.....	1, 224, 652
Purchase of clothing for veterans (veterans' regulation 6 (c))..	817, 991
Purchase of clothing for employees.....	115, 236
Other wearing apparel and sewing supplies.....	183, 270
Forage and other supplies for animals.....	88, 256
Provisions.....	9, 955, 350
Sundry supplies.....	495, 162
Motor vehicle supplies.....	74, 956
Communication service:	
Telegraph service.....	35, 883
Telephone service.....	201, 895
Other communication service.....	64, 085
Travel expenses:	
Transportation.....	1, 152, 161
Subsistence and lodging.....	277, 969
Transportation of things.....	846, 187
Printing and binding, engraving, lithographing, photographing, and typewriting (service) (job work) printing and binding.....	
	119, 808
Furnishing of heat, light, power, etc.....	1, 928, 398
Rents.....	266, 495
Repairs and alterations.....	2, 746, 818
Special and miscellaneous current expenses.....	368, 515
Pensions, retirement salaries, annuities, World War allowances and insurance losses:	
Military and naval compensation for death and disability (World War total).....	255, 017, 507
Other World War allowances (adjusted compensation).....	9, 915, 876
Army and Navy pensions (other wars and peacetime).....	174, 422, 688
Military and naval insurance.....	19, 601, 577
Grants, subsidies, and contributions:	
Burials.....	3, 905, 332
Reimbursement to States for veterans in State homes.....	1, 368, 010
Equipment:	
Furniture, furnishings, and fixtures.....	1, 448, 318
Educational, scientific, and recreational equipment.....	508, 808
Other equipment.....	233, 625
Structures and parts and nonstructural improvements to land (including fixed equipment) <sup>1</sup> .....	
	3, 497, 631
Trust funds:	
Insurance losses (converted insurance).....	68, 295, 230
Personal funds of patients.....	2, 354, 606
General Post Fund.....	37, 774
Investments (including working capital funds)—Investment trust funds: Government life-insurance trust funds.....	
	24, 013, 861
Additional amounts transferred to other departments and estab- lishments:	
War Department.....	1, 578, 845
Navy Department.....	1, 565, 789
St. Elizabeths Hospital (Federal Security Agency).....	55, 193
Food and Drug Administration (Federal Security Agency).....	4, 500
Agriculture Department.....	65, 446
Public Health Service (Federal Security Agency).....	830, 405
Commerce Department.....	6, 539
Additional amounts received from other departments and estab- lishments:	
Civilian Conservation Corps (Federal Security Agency).....	(139, 244)
Railroad Retirement Board.....	(17, 885)
Employees Compensation Commission.....	(35, 581)
Total.....	651, 937, 375

<sup>1</sup> Includes \$894,288 from the appropriation "Emergency Relief, Veterans' Administration."

TABLE 42.—Appropriations and other receipts versus disbursements to June 30, 1940

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Balance
				Fiscal year	To date		
Grand total.....	\$14,932,632,291.75	\$2,513,181,936.26	\$17,445,814,228.01	\$639,125,696.89	\$15,391,098,401.69	\$449,599,002.35	\$1,605,116,823.97
Total.....	11,306,474,335.35	609,356,832.16	11,815,831,167.51	557,690,076.80	10,880,256,468.86	430,098,918.83	505,475,779.82
Salaries and expenses, 1940.....	97,000,000.00	-----	97,000,000.00	88,161,759.28	88,161,759.28	-----	8,838,240.72
Salaries and expenses, 1939.....	93,000,000.00	-----	93,000,000.00	6,164,321.75	87,917,265.73	-----	5,082,734.27
Salaries and expenses, 1938.....	94,000,000.00	-----	94,000,000.00	21,573.71	85,058,713.62	-----	8,941,286.38
Salaries and expenses, 1918-37.....	1,008,446,901.65	9,592.32	1,008,456,493.97	1 8,882.49	914,918,382.53	93,522,621.81	15,489.63
Increase of compensation, 1920-24.....	12,584,784.00	-----	12,584,784.00	1 5.50	8,697,328.13	3,887,455.87	-----
Printing and binding, 1940.....	120,000.00	-----	120,000.00	82,894.88	82,894.88	-----	37,105.12
Printing and binding, 1939.....	112,500.00	-----	112,500.00	33,666.22	110,838.62	-----	1,661.38
Printing and binding, 1938.....	125,000.00	-----	125,000.00	804.60	115,485.47	-----	9,514.53
Printing and binding, 1924-37.....	2,289,037.72	-----	2,289,037.72	-----	1,914,171.36	373,868.24	998.12
Administrative expenses, adjusted compensation 1924-25.....	1,188,500.00	-----	1,188,500.00	-----	835,061.82	353,438.18	-----
Administrative expenses, Adjusted Compensation Payment Act, Veterans' Administration, 1936-37.....	5,500,000.00	-----	5,500,000.00	-----	3,695,743.02	1,804,256.98	-----
Adjusted-service and dependent pay.....	55,086,398.00	-----	55,086,398.00	681,304.19	54,667,708.63	-----	418,689.37
Loans to veterans for transportation, 1933.....	100,000.00	-----	100,000.00	-----	76,103.36	23,896.64	-----
Medical and hospital services, 1921-31 and prior years.....	488,184,592.00	897,496.12	489,082,088.12	1 2,535.57	426,593,018.42	62,489,069.70	-----
Hospital and domiciliary facilities and services.....	64,917,000.00	-----	64,917,000.00	5,980,905.31	59,159,856.99	58,946.89	5,698,196.12
Hospital facilities and services, 1928-29.....	7,000,000.00	-----	7,000,000.00	-----	6,962,398.82	37,601.18	-----
Hospital facilities and services, 1926-27.....	8,000,000.00	-----	8,000,000.00	-----	7,650,000.00	350,000.00	-----
Hospital facilities and services, 1924-26.....	3,850,000.00	-----	3,850,000.00	-----	3,846,117.20	3,882.80	-----
Hospital facilities and services.....	38,000,000.00	-----	38,000,000.00	1 2,359.71	37,987,832.24	-----	12,167.76
National Industrial Recovery, Veterans' Administration, 1933-39.....	3,041,650.00	-----	3,041,650.00	-----	3,018,704.79	22,945.21	-----
Public Works Administration, act of 1938 (allotment to Veterans' Administration), 1938 and 1940.....	13,268,200.00	-----	13,268,200.00	7,659,254.93	12,014,254.28	-----	1,253,945.72
Vocational rehabilitation, 1920-July 2, 1928.....	699,380,370.80	845,266.32	700,225,637.12	1 3,502.11	636,806,171.42	63,399,465.70	-----
Vocational rehabilitation, no year.....	8,000,000.00	28.30	8,000,028.30	585.85	7,995,940.82	15.30	4,072.18
Vocational rehabilitation revolving fund.....	500,000.00	-----	500,000.00	-----	537.06	492,138.21	7,324.73
Military and naval compensation, no year—1933 and prior years.....	2,545,634,895.55	-----	2,545,634,895.55	1 20,245.02	2,523,350,022.13	22,284,873.42	-----
Army and Navy pensions, 1941 and prior years.....	456,492,304.00	-----	456,492,304.00	6,216,208.10	6,216,208.10	-----	450,276,095.90
Army and Navy pensions, 1940 and prior years.....	432,063,000.00	-----	432,063,000.00	423,223,986.82	431,769,090.37	-----	293,909.63
Army and Navy pensions, 1939 and prior years.....	410,000,000.00	-----	410,000,000.00	1 205,418.64	409,767,598.21	-----	232,401.79
Army and Navy pensions, 1935-38.....	1,933,806,997.00	-----	1,933,806,997.00	1 53,853.70	1,889,476,810.96	43,675,287.93	654,898.11
Army and Navy pensions, 1931-33.....	702,225,000.00	-----	702,225,000.00	1 7,213.00	701,464,236.87	760,763.13	-----
Military and naval insurance, 1940 and prior years.....	28,791,000.00	-----	28,791,000.00	19,866,380.66	19,866,380.66	-----	6,924,619.34
Military and naval insurance, 1939 and prior years.....	40,035,000.00	-----	40,035,000.00	80,197.55	36,664,702.15	-----	3,390,297.85
Military and naval insurance, 1936 and prior years.....	88,752,000.00	-----	88,752,000.00	1 1,581.68	80,784,392.93	-----	7,967,607.07

<b>Military and naval insurance, 1923-37 and prior years</b> .....	1,589,327,104.45		1,589,327,104.45	1 17,707.44	1,537,019,395.23	52,307,367.05	342.17
Military and naval insurance, no year	23,000,000.00	‡ 454,456,129.16	477,456,129.16	1 325,712.27	472,666,608.70		4,789,520.46
Military and naval family allowance	298,615,000.00		298,615,000.00	1 463.95	282,095,578.54	15,900,000.00	619,421.46
Marine and seamen's insurance	50,000,000.00	§ 53,148,319.94	103,148,319.94		35,078,013.20	68,070,306.74	
Salaries, Bureau of Pensions, 1931	1,358,825.59		1,358,825.59		1,336,920.95	21,904.64	
Printing and binding, Bureau of Pensions, 1931	‡ 11,685.00		11,685.00		10,762.92	922.08	
Investigation of pension cases, Bureau of Pensions, 1931	150,000.00		150,000.00		125,964.33	24,035.67	
Fees of examining surgeons, 1930-31	298,000.00		298,000.00		292,896.99	5,103.01	
Contingent expenses, Bureau of Pensions, 1931	‡ 20,731.00		20,731.00		15,090.51	5,640.49	
Salaries and expenses, employees' retirement, Bureau of Pensions, 1931	110,000.00		110,000.00		109,343.30	656.70	
National Home for Disabled Volunteer Soldiers, 1931	‡ 1,096,029.06		1,096,029.06		942,128.76	153,900.30	
National Home for Disabled Volunteer Soldiers, hospital construction, 1931	‡ 147,752.74		147,752.74		147,752.74		
National Home for Disabled Volunteer Soldiers, clothing, 1931	‡ 9,602.96		9,602.96		1,308.23	8,294.73	
National Home for Disabled Volunteer Soldiers, salaries and incidental expenses, 1931	‡ 15,796.47		15,796.47		7,719.96	8,076.51	
State and Territorial homes for disabled soldiers and sailors, 1931-33	1,728,317.03		1,728,317.03		1,683,618.53	34,698.50	
Miscellaneous	1,090,360.33		1,090,360.33	165,714.03	1,067,635.10	17,485.22	5,240.01
<b>Trust funds, total</b> .....	<b>3,626,157,956.40</b>	<b>2,003,825,104.10</b>	<b>5,629,983,060.50</b>	<b>81,436,620.09</b>	<b>4,510,841,932.83</b>	<b>19,500,083.52</b>	<b>1,099,641,044.15</b>
<b>United States Government life insurance</b>		<b>1,531,728,299.92</b>	<b>1,531,728,299.92</b>	<b>69,812,755.14</b>	<b>‡ 448,191,523.77</b>		<b>1,083,538,776.15</b>
Adjusted-service certificate fund	3,626,157,956.40	134,740,518.12	3,760,898,474.52	9,234,571.86	‡ 3,749,112,741.40		11,785,733.12
Army, Navy, Marine Corps, and Coast Guard allotments		320,526,000.00	320,526,000.00	1 40.96	300,845,502.62	19,500,000.00	180,497.38
Vocational rehabilitation, special fund		78,144.50	78,144.50		78,060.98	83.52	
General post fund		2,906,985.30	2,906,985.30	34,727.42	1 7,716,100.52		1,190,884.78
Horatio Ward fund		21,742.33	21,742.33		21,742.33		
Funds due incompetent beneficiaries		2,167,926.80	2,167,926.80	128,332.07	‡ 693,814.32		1,474,112.48
Personal funds of patients, Veterans' Administration		11,655,487.13	11,655,487.13	2,226,274.56	‡ 10,182,446.89		1,473,040.24

**Purpose:**

Civil service retirement and disability fund, annuities and refunds to Aug. 31, 1934						<i>Disbursements</i>	\$249,620,791.07
Canal Zone retirement and disability fund, annuities and refunds to Aug. 31, 1934							1,153,146.76
<b>Disbursements by Bureau of Pensions:</b>							
Army and Navy pensions, 1790 to June 30, 1931							8,169,801,911.88
Maintenance and expenses							151,212,728.16
<b>Total</b> .....							<b>8,321,014,640.04</b>
Disbursements by National Home for Disabled Volunteer Soldiers, 1867 to June 30, 1931							287,169,044.24

1 Credit.

2 Premiums refunded in amount of \$154,290.89 paid from fiscal year appropriations have not been deducted from this figure.

3 Available balance transferred from Interior Department.

4 Available balance June 30, 1931.

5 Includes encumbrances, but not investments and loans.

6 This amount represents payments made on adjusted-service certificates and amounts reimbursed to the United States Government life insurance fund on account of loans made from that fund on certificates, under the provisions of the World War Adjusted Compensation Act, as amended, and the Adjusted Compensation Payment Act, 1936.

7 Net expenditures; investments not included.

8 Disbursed from July 1, 1935, to date.

**TABLE 43.—Disbursements made by Veterans' Administration, former Veterans' Bureau, National Home for Disabled Volunteer Soldiers, and Pension Bureau, for all wars and Regular Establishment, and annuities and refunds to civil employees under civil service and Canal Zone Retirement Acts**

Fiscal year	Grand total (including civil-service and Canal Zone retirement)	Total disbursements for relief of veterans	Salaries and expenses <sup>1</sup>	Medical and hospital services	Maintenance and expenses for pensions	Veterans' Administration homes		
						Veterans' Administration homes	General post fund	Horatio Ward fund
Total to June 30, 1940.....	\$24,250,060,983.80	\$23,999,282,045.97	\$1,191,507,644.46	\$426,593,018.42	\$153,103,707.16	\$251,411,793.53	\$1,716,100.52	\$21,742.33
1940.....	639,126,606.89	639,126,606.89	94,456,132.45	2,535.57				34,727.42
1939.....	600,221,534.14	600,221,534.14	87,913,433.68	13,013.69				134,132.38
1938.....	629,829,721.73	629,829,721.73	85,880,662.85	98.47				192,438.01
1937.....	893,994,175.08	893,994,175.08	84,745,276.77	3,008.47				459,424.97
1936.....	3,839,120,426.07	3,839,120,426.07	83,132,732.96	2,414.18				170,525.63
1935.....	618,522,341.50	609,916,432.81	77,809,130.79	4,030.20	1,750.00			324,142.95
1934.....	594,022,058.08	515,838,321.57	66,338,527.82	6,064.05	4.40			134,432.51
1933.....	868,685,479.42	833,499,000.44	89,956,627.40	84,361.84	1,008.97			52,637.62
1932.....	869,099,937.38	841,436,894.77	95,866,758.66	6,528,115.96	143,483.33			213,639.03
1931.....	783,359,332.16	759,367,014.75	46,142,002.20	36,749,579.04	1,374,344.45			
1930.....	702,149,359.82	694,022,860.91	41,739,295.59	32,185,206.37	1,272,203.23			
1929.....	699,351,143.11	673,288,573.04	40,059,884.49	29,808,711.18	1,276,511.65			
1928.....	674,623,245.22	659,870,785.32	37,949,154.33	30,166,865.68	1,214,565.95			
1927.....	658,357,071.76	644,962,428.25	36,481,501.50	31,554,979.19	1,327,252.47			
1926.....	663,675,796.96	653,493,578.72	42,322,943.48	31,197,947.20	1,436,001.05			
1925.....	629,850,682.89	620,322,799.63	45,974,519.36	33,033,371.64	1,489,087.39			
1924.....	663,334,597.48	654,786,399.74	45,109,755.10	29,618,747.28	1,497,698.53			
1923.....	751,375,688.44	743,634,695.96	35,754,671.52	51,447,864.63	1,902,062.97			
1922.....	751,287,807.09	744,896,350.16	8,010,652.77	68,970,568.42	1,394,079.47			
1921.....	667,451,947.41	664,538,414.82	10,137,269.75	45,277,864.62	1,389,921.55			
1920.....	514,979,421.29	514,979,421.29	16,827,824.12		1,395,014.09			
1919.....	701,064,116.29	701,064,116.29	16,270,257.38		1,433,191.67			
1918 and prior years.....	5,846,570,866.53	5,846,570,866.53	2,528,929.49		134,465,525.99			

Fiscal year	State and Territorial homes	Hospital and domiciliary facilities and services (construction)	National Industrial Recovery Veterans' Administration 1933-39	Public Works Administration Act of 1938 (allotment to Veterans' Administration 1938-40)	Army and Navy pensions and military and naval compensation				
					Total pensions and compensation	Total			War of the Revolution
						Participants in yellow-fever experiments	Living veterans	Deceased veterans	
<b>Total to June 30, 1940.....</b>	<b>\$38,549,738.93</b>	<b>\$115,606,205.25</b>	<b>\$3,018,704.79</b>	<b>\$12,014,254.28</b>	<b>\$14,131,845,878.52</b>	<b>\$163,613.75</b>			<b>\$70,000,000</b>
1940.....		5,978,545.60		7,639,254.93	429,153,464.56	15,000.00	\$314,434,413.91	\$114,704,050.65	
1939.....	\$ *30.00	6,602,668.51	5.00	4,354,999.35	416,718,868.36	15,000.00	307,512,130.34	109,191,738.02	
1938.....	\$ *45.66	9,311,252.65	35,607.12		402,793,695.97	15,000.00	301,276,717.25	101,491,978.72	
1937.....	\$ *1,071.00	8,872,848.73	90,876.63		396,045,927.12	15,875.00	299,659,837.31	96,370,214.81	
1936.....	\$ *907.32	1,933,263.04	1,004,575.71		399,009,852.78	17,375.00	299,000,808.47	99,991,669.31	
1935.....	\$ *84.34	1,416,735.22	1,486,256.15		374,425,539.57	18,370.00	278,006,898.15	96,400,271.42	
1934.....	\$ 151,844.76	2,769,263.77	401,384.18		321,394,530.63	17,743.75	227,797,923.21	93,578,863.67	
1933.....	757,965.18	13,517,369.43			550,585,092.23	25,750.00	428,456,151.69	122,103,190.54	
1932.....	785,946.91	12,875,744.03			545,800,261.68	23,500.00	421,367,015.55	124,409,746.13	
1931.....	589,999.80	9,040,319.81			488,388,942.92		364,652,558.50	123,736,384.42	
1930.....	584,728.00	8,241,384.73			418,432,808.91		290,474,801.10	127,958,007.81	
1929.....	584,049.33	4,044,328.83			418,820,642.06		287,065,745.65	131,754,896.41	
1928.....	574,930.32	5,221,569.72			410,765,338.31		286,640,666.14	124,124,672.17	
1927.....	573,373.69	4,599,257.84			403,629,677.56		277,854,011.13	125,775,666.43	
1926.....	612,100.35	4,511,172.04			372,281,487.71		247,259,215.27	125,022,272.44	
1925.....	644,077.33	3,894,675.86			346,748,069.54		223,164,174.32	123,583,895.22	
1924.....	685,182.67	9,214,924.97			345,489,709.01		223,395,622.00	122,094,147.01	
1923.....	727,438.96	2,644,380.47			358,606,769.80		255,724,424.72	132,882,345.08	
1922.....	813,351.84	916,500.00			377,158,125.82		253,423,040.08	123,734,185.74	
1921.....	863,226.07				390,025,874.10		253,258,718.55	126,767,155.55	
1920.....	865,449.57				316,418,029.57		201,186,125.16	115,231,904.41	
1919.....	839,284.44				233,460,635.35		132,926,906.52	100,533,728.83	
1918 and prior years.....	27,898,928.03				5,395,702,474.96				70,000,000

See footnotes at end of table.

TABLE 43.—Disbursements made by Veterans' Administration, former Veterans' Bureau, National Home for Disabled Volunteer Soldiers, and Pension Bureau, for all wars and Regular Establishment, and annuities and refunds to civil employees under civil service and Canal Zone Retirement Acts—Continued

Fiscal year	Army and Navy pensions and military and naval compensation—Continued								
	War of 1812			Indian wars			War with Mexico		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
Total to June 30, 1940 . . .	\$46,217,030.57	\$14,019,736.48	\$32,197,294.09	\$83,229,260.41	\$47,921,395.31	\$35,307,865.10	\$61,394,278.73	\$28,748,117.32	\$32,646,161.41
1940 . . . . .	240.00		240.00	3,177,954.84	1,694,482.65	1,483,472.19	84,613.33		84,613.33
1939 . . . . .	190.00		190.00	3,418,795.33	1,854,131.99	1,564,663.34	102,844.28		102,844.28
1938 . . . . .	840.00		840.00	3,517,221.29	1,889,161.99	1,628,059.30	116,687.99		116,687.99
1937 . . . . .	840.00		840.00	3,493,443.33	1,811,536.67	1,681,906.66	132,776.34		132,776.34
1936 . . . . .	1,390.00		1,390.00	3,749,528.00	2,019,230.01	1,730,297.99	154,135.42		154,135.42
1935 . . . . .	2,681.00		2,681.00	3,852,566.00	2,138,494.97	1,714,071.08	180,316.20		180,316.20
1934 . . . . .	3,222.50		3,222.50	3,716,047.17	2,178,191.07	1,537,856.10	198,558.20		198,558.20
1933 . . . . .	3,906.67		3,906.67	4,715,707.57	2,908,111.40	1,807,596.17	285,218.68	85.00	285,133.68
1932 . . . . .	4,000.00		4,000.00	4,575,590.05	2,887,166.98	1,708,423.07	326,124.32	1,043.86	325,080.46
1931 . . . . .	5,391.00		5,391.00	4,534,918.47	2,884,716.78	1,650,201.69	344,985.00	10.00	344,975.00
1930 . . . . .	5,703.34		5,703.34	4,555,115.22	2,942,208.17	1,612,907.05	394,898.21	504.00	394,394.21
1929 . . . . .	7,201.67		7,201.67	4,451,634.72	2,929,346.20	1,522,188.52	472,693.61	2,239.26	470,454.35
1928 . . . . .	8,903.34		8,903.34	3,956,943.80	2,618,189.84	1,338,753.96	544,406.46	5,896.00	538,520.46
1927 . . . . .	9,805.66		9,805.66	2,013,766.42	1,356,291.82	657,474.60	568,966.23	7,732.39	561,233.84
1926 . . . . .	7,400.00		7,400.00	1,900,185.94	1,309,510.41	590,675.53	434,792.69	12,045.66	422,747.03
1925 . . . . .	9,392.00		9,392.00	1,959,110.03	1,351,707.92	607,402.11	506,897.46	15,818.54	491,078.92
1924 . . . . .	13,383.00		13,383.00	1,919,223.65	1,350,004.25	569,219.40	580,601.02	29,347.47	551,253.55
1923 . . . . .	18,010.00		18,010.00	1,907,377.05	1,340,124.36	567,252.69	717,847.77	47,981.33	669,866.44
1922 . . . . .	19,957.00		19,957.00	1,796,309.74	1,276,274.80	520,034.94	775,913.25	59,814.62	716,098.63
1921 . . . . .	24,160.21		24,160.21	1,565,862.41	1,094,925.24	470,937.17	888,024.64	74,546.06	813,478.58
1920 . . . . .	21,145.03		21,145.03	1,746,308.97	1,209,715.83	536,593.14	676,682.58	62,665.46	614,017.12
1919 . . . . .	17,704.33		17,704.33	1,561,637.49	1,191,146.37	370,391.12	758,156.19	88,499.09	669,657.10
1918 and prior years . . . . .	46,031,563.82	14,019,736.48	32,011,827.34	15,144,212.92	5,706,725.59	9,437,487.33	52,148,138.86	28,339,898.58	23,808,240.28

## Army and Navy pensions and military and naval compensation—Continued

Fiscal year	Army and Navy pensions and military and naval compensation—Continued					
	Civil War			War with Spain		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
Total to June 30, 1940.....	\$8,034,373,314.07			\$1,539,603,103.35	\$1,296,105,818.93	\$243,497,284.42
1940.....	27,790,252.93	\$3,158,998.10	\$24,631,254.83	127,427,375.83	106,203,201.30	21,224,174.53
1939.....	33,178,751.64	4,622,304.21	28,556,447.43	125,297,729.98	105,065,718.76	20,232,011.22
1938.....	39,233,134.65	6,448,253.46	32,784,881.19	118,183,018.33	98,830,424.84	19,352,593.49
1937.....	46,595,957.96	8,967,519.20	37,628,438.76	114,924,124.83	96,618,456.10	18,305,668.73
1936.....	55,836,809.27	12,298,487.29	43,538,321.98	108,584,105.11	91,872,486.05	16,711,619.06
1935.....	63,529,582.72	16,144,255.36	47,385,327.36	77,753,295.20	66,252,826.14	11,500,469.06
1934.....	69,814,723.13	20,051,397.35	49,763,325.78	55,614,111.88	47,933,272.10	7,680,839.78
1933.....	98,272,576.43	31,300,417.78	66,972,158.65	125,305,652.48	109,016,660.00	16,288,992.48
1932.....	107,365,760.88	37,958,493.14	69,407,267.74	113,758,457.43	99,118,249.74	14,640,207.69
1931.....	121,993,750.46	45,952,130.16	76,041,620.30	102,256,479.96	88,997,801.76	13,258,678.20
1930.....	125,784,933.43	46,086,774.40	79,698,159.03	83,750,721.24	71,369,072.55	12,381,648.69
1929.....	143,394,291.68	57,119,891.76	86,474,399.92	76,845,704.28	65,461,824.31	11,383,879.97
1928.....	149,668,976.19	69,710,306.28	79,958,669.91	70,674,419.27	60,058,722.71	10,615,696.56
1927.....	166,493,208.58	81,665,502.37	84,827,706.21	57,232,528.30	47,716,422.69	9,516,405.61
1926.....	171,805,623.27	85,735,598.99	85,870,024.28	30,223,218.67	24,253,115.04	5,990,103.63
1925.....	186,208,304.36	95,455,326.21	90,753,068.15	25,098,500.89	19,728,876.36	5,369,624.53
1924.....	202,999,955.16	107,377,798.96	95,622,156.20	21,139,863.45	16,118,296.53	5,021,566.92
1923.....	238,924,931.94	130,616,234.36	108,308,697.58	17,886,821.28	14,083,567.00	3,803,254.28
1922.....	236,151,244.32	133,105,620.62	103,045,623.70	11,639,340.73	9,698,181.14	1,941,159.59
1921.....	246,384,639.64	141,413,236.45	105,171,403.19	6,171,569.82	4,424,397.09	1,747,172.73
1920.....	202,386,306.04	112,335,359.85	90,250,946.19	4,624,098.68	3,023,119.18	1,600,979.50
1919.....	212,211,890.76	119,463,920.53	92,747,970.23	3,878,189.13	3,008,785.41	869,403.72
1918 and prior years.....	5,087,647,618.63			61,333,476.88	47,252,342.13	14,081,134.45

See footnotes at end of table.

TABLE 43.—Disbursements made by Veterans' Administration, former Veterans' Bureau, National Home for Disabled Volunteer Soldiers, and Pension Bureau, for all wars and Regular Establishment, and annuities and refunds to civil employees under civil service and Canal Zone Retirement Acts—Continued

Fiscal year	Army and Navy pensions and military and naval compensation—Continued								
	Regular Establishment			Unclassified	World War				
	Total	Living veterans	Deceased veterans		Total World War	Living veterans			
						Total	Service-connected disability compensation <sup>1</sup>	Emergency officers' retirement pay	Disability allowance or non-service pension
Total to June 30, 1940..	\$186,674,145.90	\$142,941,769.65	\$43,732,376.25	\$16,513,425.54	\$4,093,677,706.20	\$3,407,417,120.56	\$3,048,790,948.96	\$68,842,146.86	\$289,784,024.74
1940.....	15,811,766.25	12,728,872.47	3,082,893.78	.....	254,846,261.38	190,648,859.39	168,387,884.83	2,936,259.11	19,324,715.45
1939.....	11,839,643.30	8,929,468.26	2,910,175.04	.....	242,865,913.83	187,040,507.12	166,948,863.01	2,991,326.30	17,100,817.81
1938.....	11,514,617.36	8,868,785.83	2,645,831.53	.....	230,203,176.35	185,220,091.13	166,875,363.36	3,117,229.96	15,227,497.81
1937.....	11,414,103.92	8,947,027.17	2,467,076.75	.....	219,468,805.74	183,315,298.17	166,417,519.36	3,138,955.75	13,758,823.06
1936.....	9,710,465.11	7,434,834.45	2,275,630.66	.....	221,156,044.87	185,375,770.67	169,382,036.92	3,283,359.64	12,710,374.11
1935.....	9,237,599.82	7,341,495.86	1,896,103.96	.....	199,851,128.63	186,129,825.82	171,877,328.10	2,709,127.88	11,543,369.84
1934.....	7,832,600.47	6,223,411.08	1,609,189.39	.....	184,197,523.53	151,411,651.61	139,445,822.97	2,181,249.52	9,784,579.12
1933.....	6,400,478.06	5,241,451.38	1,159,023.68	.....	315,575,802.34	279,969,426.13	184,833,898.69	9,968,980.32	85,186,547.12
1932.....	5,966,519.43	4,860,375.59	1,105,643.84	.....	313,280,309.57	276,561,186.24	189,549,809.30	11,553,143.57	75,458,233.37
1931.....	5,269,558.41	4,279,563.04	989,895.37	.....	253,963,859.82	222,538,236.76	181,911,075.67	10,937,594.04	29,689,567.05
1930.....	4,696,831.38	3,802,089.76	894,741.62	.....	199,244,606.09	166,274,152.22	155,044,890.21	11,229,262.01	.....
1929.....	4,502,676.52	3,655,087.62	847,589.90	.....	188,946,539.58	157,897,356.50	153,101,697.74	4,795,658.76	.....
1928.....	4,095,763.23	3,255,566.50	840,193.73	.....	181,815,926.02	150,991,994.81	150,991,994.81	.....	.....
1927.....	3,818,070.22	2,958,571.78	859,498.44	.....	173,493,032.15	144,149,490.08	144,149,490.08	.....	.....
1926.....	3,655,799.32	2,713,805.36	941,993.96	.....	164,454,467.32	133,255,139.81	133,255,139.81	.....	.....
1925.....	3,350,284.66	2,471,169.57	879,115.09	.....	129,615,490.14	104,141,275.72	104,141,275.72	.....	.....
1924.....	3,321,179.22	2,417,027.52	904,151.70	.....	115,515,563.51	96,103,147.27	96,103,147.27	.....	.....
1923.....	3,532,595.71	2,569,043.11	963,552.60	.....	125,619,186.05	107,067,474.56	107,067,474.56	.....	.....
1922.....	3,401,172.47	2,485,436.80	915,735.67	.....	123,374,188.31	106,798,612.10	106,798,612.10	.....	.....
1921.....	3,456,191.45	2,501,808.01	954,383.44	4,978.13	121,330,447.80	103,744,827.57	103,744,827.57	.....	.....
1920.....	3,604,038.60	2,522,774.08	1,081,264.52	.....	103,159,449.67	82,032,490.76	82,032,490.76	.....	.....
1919.....	3,701,782.83	2,619,732.40	1,082,050.43	.....	11,331,374.82	6,554,822.72	6,554,822.72	.....	.....
1918 and prior years.....	46,540,408.16	34,113,772.01	12,426,638.15	16,508,447.41	348,608.58	175,483.40	175,483.40	.....	.....

Fiscal year	Army and Navy pensions and military and naval compensation—Continued			Military and naval insurance	United States Government life insurance	Adjusted compensation		
	World War—Continued					Adjusted-service certificate fund	Adjusted-service and dependent pay	Loans to veterans for transportation
	Deceased veterans							
	Total	Service-connected	Non-service-connected					
Total to June 30, 1940.....	\$686,260,585.64	\$668,107,140.28	\$18,153,445.36	\$2,147,001,479.67	<sup>9</sup> \$448,191,523.77	<sup>10</sup> \$3,749,112,741.40	\$54,667,708.63	\$76,103.36
1940.....	64,197,401.99	56,799,064.01	7,398,337.98	19,601,576.82	69,812,755.14	9,234,571.86	681,304.19	.....
1939.....	55,825,406.71	51,436,165.79	4,389,240.92	38,393,936.70	35,331,225.52	7,413,848.79	1,185,414.37	.....
1938.....	44,983,085.22	42,359,416.32	2,623,668.90	82,521,520.30	31,635,613.35	13,837,588.33	1,352,099.16	.....
1937.....	36,153,507.57	34,301,524.70	1,851,982.87	88,051,778.37	29,396,384.23	282,656,226.02	1,546,168.24	.....
1936.....	35,780,274.20	34,542,723.57	1,237,550.63	94,024,981.15	28,296,446.29	3,228,421,888.82	1,089,821.20	.....
1935.....	33,721,302.81	33,068,638.75	652,664.06	100,355,245.92	27,172,039.14	25,562,460.85	1,361,408.31	.....
1934.....	32,785,871.92	32,785,871.92	.....	103,268,273.83	26,073,360.78	23,413,326.01	1,895,111.07	4,214.55
1933.....	35,586,376.21	35,586,376.21	.....	123,038,781.65	28,061,672.89	24,621,384.22	2,252,360.76	71,888.81
1932.....	36,719,123.33	36,719,123.33	.....	123,740,592.58	28,736,667.22	23,215,621.33	2,480,264.29	.....
1931.....	31,445,622.86	31,445,622.86	.....	117,924,352.03	25,951,804.23	19,391,652.05	2,463,148.16	.....
1930.....	32,970,453.87	32,970,453.87	.....	122,768,894.22	24,677,347.60	20,131,368.75	3,130,214.35	.....
1929.....	31,049,183.06	31,049,183.06	.....	121,349,027.79	22,301,640.58	19,744,738.58	6,453,346.34	.....
1928.....	30,823,931.21	30,823,931.21	.....	120,770,802.24	17,664,329.21	17,098,354.86	10,152,767.74	.....
1927.....	29,343,542.07	29,343,542.07	.....	120,903,996.81	11,864,371.29	14,407,783.32	9,959,630.34	.....
1926.....	31,199,328.01	31,199,328.01	.....	136,975,113.97	9,882,287.93	15,354,526.61	5,626,193.46	.....
1925.....	25,474,214.42	25,474,214.42	.....	104,136,493.50	8,962,316.34	4,607,401.00	3,038,456.65	.....
1924.....	19,412,416.24	19,412,416.24	.....	101,239,643.19	7,481,512.37	.....	.....	.....
1923.....	18,551,711.49	18,551,711.49	.....	99,418,389.29	6,700,194.79	.....	.....	.....
1922.....	16,575,576.21	16,575,576.21	.....	102,988,870.13	6,084,931.08	.....	.....	.....
1921.....	17,585,620.23	17,585,620.23	.....	94,904,353.58	2,056,695.47	.....	.....	.....
1920.....	21,126,958.91	21,126,958.91	.....	85,926,099.99	47,868.32	.....	.....	.....
1919.....	4,776,551.90	4,776,551.90	.....	43,798,357.93	.....	.....	.....	.....
1918 and prior years.....	173,125.18	173,125.18	.....	840,388.88	.....	.....	.....	.....

See footnotes at end of table.

TABLE 43.—Disbursements made by Veterans' Administration, former Veterans' Bureau, National Home for Disabled Volunteer Soldiers, and Pension Bureau, for all wars and Regular Establishment, and annuities and refunds to civil employees under civil service and Canal Zone Retirement Acts—Continued

Fiscal year	Vocational training	Allotments and allowances	Marine and seamen's insurance	Funds due incompetent beneficiaries	Personal funds of patients, Veterans' Administration	Miscellaneous	Civil-service retirement and disability fund to Aug. 31, 1934	Canal Zone retirement and disability fund to Aug. 31, 1934
Total to June 30, 1940	\$644,880,710.28	\$582,941,081.16	\$35,078,013.20	\$693,814.32	\$10,182,446.89	\$1,067,635.10	\$249,620,791.07	\$1,158,146.76
1940	*2,916.26	*504.91		128,332.07	2,226,274.56	165,714.03		
1939	*1,657.18	*535.50		135,758.00	2,031,166.42	21,111.43		
1938	*1,084.69	*1,509.11		117,846.38	2,123,823.93	40,111.61		
1937	*9,022.38	*1,226.34		143,409.79	1,987,069.51	13,112.89		
1936	*6,267.25	*633.58		168,468.08	1,814,112.47	12,712.22		
1935	*9,192.36	*685.44				15,507.22	8,519,553.38	86,355.31
1934	*7,247.29	2,998.70	94.51			2,690.45	47,656,899.54	527,036.97
1933	*16,825.80	7,798.77				492,644.71	34,837,692.05	351,786.93
1932	*17,109.11	8,732.62				4,818.00	27,470,075.06	192,967.56
1931	*21,747.50	5,070.03	1,600.00			101,716.55	23,992,317.41	
1930	*20,224.67	2,366.34				65,500.80	18,128,496.91	
1929	*2,923.87	*8,707.41	1,500.00			60,969.35	16,062,570.07	
1928	233,724.49	*60,952.21				4,477.81	14,752,459.90	
1927	2,206,256.01	*187,637.52				21,341.53	13,394,643.51	
1926	25,840,481.60	*21,300.66	*33,583.69			12,153.00	10,182,218.24	
1925	60,486,084.93	10,045.26	1,500.00			13,535.10	9,027,883.26	
1924	106,961,887.06	13,082.95	4,100.00			251.16	8,552,197.74	
1923	149,499,849.53	*273,682.36	9,525.50			19,769.56	7,740,992.48	
1922	166,051,141.22	4,982,113.22	249,075.78				6,391,456.93	
1921	99,064,993.21	23,774,032.06	56,911.56				2,913,532.59	
1920	34,651,973.53	53,568,637.08	514,881.79					
1919		392,882,494.33	7,766,896.37					
1918 and prior years		108,240,494.84	26,565,511.38					

<sup>1</sup> Includes revolving fund loans outstanding June 30, 1940—\$537.06.

<sup>2</sup> Salaries and expenses include increase of compensation, printing and binding, administrative expenses, adjusted compensation and administrative expenses, Adjusted Compensation Payment Act, 1936. Medical, hospital, and domiciliary services are included from June 30, 1931, to date and State and Territorial homes for the fiscal years 1934-1940.

<sup>3</sup> Disbursed from appropriations for previous years.

<sup>4</sup> Includes construction.

<sup>5</sup> Disbursements from general post fund from June 30, 1931, to date.

<sup>6</sup> Gross disbursements for Army and Navy pensions.

<sup>7</sup> Includes unclassified \$4,978.13.

<sup>8</sup> In the early fiscal years, disbursements were made from military and naval compensation appropriations for accrued awards, transportation, travel, burial awards, hospital services, etc. Disbursements for disability compensation include approximately \$10,360,600 for these items.

<sup>9</sup> Includes encumbrances.

<sup>10</sup> This amount represents payments made on adjusted-service certificates and amounts reimbursed to the United States Government life insurance fund on account of loans made from that fund on certificates under the provisions of the World War Adjusted Compensation Act as amended, and the Adjusted Compensation Payment Act, 1936.

\*Credit.

NOTE.—The total amount disbursed from insurance premiums, allotments deducted from pay of World War veterans while in service, etc., \$1,251,263,333.79.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1940, showing the number of beneficiaries as of June 30, 1940

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940							
	World War							
	Living veterans							
	Service-connected		Non-service-connected		Emergency officers' retirement pay		Total living veterans	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Alabama.....	7,255	\$3,012,674	1,314	\$423,142	33	\$55,851	8,602	\$3,491,667
Arizona.....	2,772	2,033,994	519	174,551	14	23,527	3,305	2,232,072
Arkansas.....	6,739	3,156,696	1,459	497,609	22	36,713	8,220	3,701,018
California.....	26,924	15,009,012	4,877	1,540,882	227	372,220	32,028	16,922,114
Colorado.....	4,750	3,024,452	835	258,861	35	60,949	5,620	3,344,262
Connecticut.....	4,924	2,505,491	488	168,621	20	33,615	5,432	2,707,727
Delaware.....	333	156,012	51	17,633	1	1,273	385	184,918
District of Columbia.....	3,687	1,865,495	599	181,701	51	86,037	4,337	2,133,233
Florida.....	5,316	2,896,198	1,189	402,466	77	130,088	6,582	3,428,752
Georgia.....	7,154	3,571,064	1,450	499,275	52	79,702	8,656	4,150,041
Idaho.....	1,199	551,643	176	58,384	3	7,086	1,378	617,113
Illinois.....	16,601	7,214,769	3,225	936,000	100	157,860	19,926	8,308,629
Indiana.....	9,496	4,327,175	1,190	383,883	28	44,285	10,714	4,755,343
Iowa.....	5,410	2,389,903	1,105	342,242	9	15,823	6,524	2,747,968
Kansas.....	4,151	1,863,453	843	263,957	18	31,940	5,012	2,159,350
Kentucky.....	10,669	4,837,236	1,371	467,613	19	30,156	12,059	5,335,005
Louisiana.....	5,011	2,448,530	1,252	448,526	11	18,525	6,274	2,915,581
Maine.....	2,048	944,621	421	121,612	5	10,304	2,474	1,076,537
Maryland.....	4,614	2,586,891	782	227,799	33	55,094	5,429	2,869,784
Massachusetts.....	15,762	7,864,474	2,180	691,362	94	155,921	18,036	8,711,757
Michigan.....	10,509	4,606,690	1,538	488,540	42	70,953	12,089	5,166,183
Minnesota.....	10,402	5,408,455	1,378	429,187	26	40,220	11,806	5,877,862
Mississippi.....	8,671	3,928,854	993	327,418	12	19,191	9,676	4,275,463
Missouri.....	11,739	5,119,605	1,620	547,990	50	86,968	13,409	5,754,563
Montana.....	2,270	1,132,825	235	80,358	8	13,835	2,113	1,227,018
Nebraska.....	2,723	1,156,964	444	143,198	6	9,800	3,173	1,309,962
Nevada.....	465	222,873	65	21,102	2	2,024	532	245,999
New Hampshire.....	1,285	645,657	167	53,384	6	10,424	1,458	709,465
New Jersey.....	6,898	3,372,487	1,203	376,346	56	92,768	8,157	3,841,601
New Mexico.....	2,163	1,303,488	412	134,750	9	15,991	2,564	1,454,229
New York.....	25,121	11,935,431	5,482	1,584,539	164	272,090	30,767	13,792,060

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1940, showing the number of beneficiaries as of June 30, 1940—Continued

State	Number of veterans and deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940							
	World War							
	Living veterans							
	Service-connected		Nonservice-connected		Emergency officers' retirement pay		Total living veterans	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
North Carolina.....	5, 533	\$3, 085, 669	1, 484	\$504, 158	34	\$52, 962	7, 051	\$3, 642, 789
North Dakota.....	1, 583	742, 486	239	79, 369	1	1, 273	1, 823	823, 128
Ohio.....	20, 215	9, 161, 806	3, 392	1, 073, 695	89	147, 286	23, 696	10, 382, 789
Oklahoma.....	7, 371	3, 264, 391	1, 097	377, 431	15	22, 590	8, 483	3, 664, 412
Oregon.....	3, 882	1, 990, 418	705	218, 149	25	42, 154	4, 612	2, 250, 721
Pennsylvania.....	22, 511	10, 466, 340	3, 294	1, 069, 549	114	183, 044	25, 919	11, 718, 933
Rhode Island.....	1, 873	871, 879	326	110, 005	4	5, 584	2, 203	987, 468
South Carolina.....	4, 101	1, 873, 054	1, 074	390, 569	25	43, 649	5, 200	2, 307, 272
South Dakota.....	1, 862	816, 186	343	104, 773	2	3, 303	2, 212	924, 262
Tennessee.....	7, 814	3, 906, 233	1, 321	447, 906	34	56, 607	9, 169	4, 410, 746
Texas.....	15, 634	7, 565, 143	2, 904	989, 772	80	126, 923	18, 618	8, 681, 838
Utah.....	1, 321	639, 384	141	46, 447	—	—	1, 462	685, 831
Vermont.....	1, 135	555, 344	162	49, 315	4	5, 566	1, 301	610, 225
Virginia.....	5, 112	2, 435, 799	978	309, 940	36	57, 676	6, 126	2, 803, 415
Washington.....	4, 731	2, 367, 678	860	264, 732	21	29, 454	5, 612	2, 661, 864
West Virginia.....	3, 810	1, 622, 329	507	168, 689	16	27, 838	4, 333	1, 818, 866
Wisconsin.....	8, 950	3, 884, 434	1, 337	416, 922	43	76, 039	10, 330	4, 377, 395
Wyoming.....	893	409, 365	206	49, 355	2	3, 002	1, 101	461, 702
Total, United States.....	345, 392	166, 771, 052	59, 238	18, 963, 697	1, 778	2, 926, 183	406, 408	188, 660, 932
United States possessions and foreign countries.....	2, 772	1, 616, 833	1, 058	361, 018	6	10, 076	3, 836	1, 987, 927
Grand total.....	348, 164	168, 387, 885	60, 296	19, 324, 715	1, 784	2, 936, 259	410, 244	190, 648, 859

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1940, showing the number of beneficiaries as of June 30, 1940—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940															
	World War						War of 1812 deceased veterans	Mexican War deceased veterans		Indian Wars						
	Deceased veterans									Living veterans			Deceased veterans			
	Service-connected		Non-service-connected		Total deceased veterans					Number	Amount	Number	Amount	Number	Amount	Number
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number							
Alabama.....	2, 170	\$1, 250, 335	394	\$174, 389	2, 564	\$1, 424, 724			6	\$3, 551	25	\$9, 983	10	\$3, 630		
Arizona.....	538	307, 285	75	32, 292	613	339, 577					134	116, 626	174	64, 904		
Arkansas.....	1, 640	973, 745	293	133, 855	1, 933	1, 107, 600			5	3, 551	9	7, 198	31	10, 491		
California.....	5, 623	3, 118, 240	1, 120	439, 528	6, 743	3, 557, 768			11	7, 695	329	249, 332	508	187, 998		
Colorado.....	1, 122	630, 882	177	72, 453	1, 299	703, 335					38	27, 460	63	22, 712		
Connecticut.....	1, 049	591, 746	251	104, 419	1, 300	696, 165			1	592	10	7, 567	18	6, 534		
Delaware.....	134	75, 839	18	6, 683	152	82, 522			1	592	4	3, 024	1	544		
District of Columbia.....	816	452, 737	191	79, 622	1, 007	532, 359					42	34, 025	17	42, 181		
Florida.....	1, 496	848, 323	298	125, 158	1, 794	973, 481			4	2, 368	35	30, 245	50	14, 411		
Georgia.....	2, 431	1, 405, 561	491	213, 983	2, 922	1, 619, 544			3	2, 072	9	5, 477	30	12, 015		
Idaho.....	299	166, 423	64	28, 767	363	195, 190			2	1, 184	19	14, 760	49	17, 751		
Illinois.....	4, 701	2, 613, 591	881	355, 885	5, 582	2, 969, 476			6	4, 286	96	72, 402	133	47, 553		
Indiana.....	2, 442	1, 408, 542	511	215, 321	2, 953	1, 623, 863			2	1, 480	53	37, 511	88	31, 750		
Iowa.....	1, 742	981, 162	246	107, 014	1, 988	1, 088, 176			2	1, 184	37	23, 845	40	14, 520		
Kansas.....	1, 508	853, 260	194	78, 738	1, 702	931, 998			2	1, 855	61	47, 451	140	50, 844		
Kentucky.....	2, 541	1, 469, 008	551	243, 833	3, 092	1, 712, 841			4	2, 664	31	24, 294	54	19, 783		
Louisiana.....	2, 062	1, 212, 929	303	124, 990	2, 365	1, 337, 919			2	1, 184	10	8, 852	18	6, 171		
Maine.....	691	396, 117	117	51, 868	808	447, 785					8	6, 246	7	2, 904		
Maryland.....	1, 258	713, 184	237	98, 497	1, 495	811, 681			1	1, 065	46	36, 011	80	29, 379		
Massachusetts.....	3, 496	2, 011, 652	793	354, 337	4, 289	2, 365, 989			1	592	52	41, 051	120	42, 725		
Michigan.....	2, 746	1, 561, 808	463	194, 577	3, 209	1, 756, 385			1		42	34, 738	93	33, 940		
Minnesota.....	2, 307	1, 304, 082	369	163, 112	2, 676	1, 467, 194					61	40, 818	62	22, 506		
Mississippi.....	1, 691	1, 007, 020	321	144, 564	2, 012	1, 151, 584			4	2, 368	3	3, 305	9	3, 812		
Missouri.....	3, 347	1, 903, 722	622	253, 571	3, 969	2, 157, 293			9	6, 334	51	38, 334	101	38, 357		
Montana.....	352	191, 353	95	39, 083	447	230, 436					75	62, 579	66	22, 760		
Nebraska.....	804	461, 374	114	50, 549	918	511, 923					30	23, 616	75	27, 152		
Nevada.....	43	26, 832	19	7, 261	62	34, 093					2	1, 586	3	1, 089		
New Hampshire.....	416	236, 087	63	26, 917	479	263, 004			1	592	6	4, 690	10	3, 993		
New Jersey.....	2, 402	1, 321, 240	410	156, 526	2, 812	1, 477, 766			2	888	42	34, 105	86	30, 613		
New Mexico.....	440	257, 655	89	37, 780	529	295, 435			1	888	54	38, 224	85	30, 395		

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1940, showing the number of beneficiaries as of June 30, 1940—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940													
	World War						War of 1812 deceased veterans		Mexican War deceased veterans		Indian Wars			
	Deceased veterans										Living veterans		Deceased veterans	
	Service-connected		Non-service-connected		Total deceased veterans		Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount								
New York	7,922	\$4,452,528	1,348	\$552,833	9,270	\$5,005,361			3	\$2,368	97	\$77,099	212	\$77,646
North Carolina	2,081	1,210,906	400	183,509	2,481	1,394,415			1	947	5	3,332	6	2,178
North Dakota	381	215,659	60	28,118	441	243,777			1	296	15	8,680	18	6,498
Ohio	4,532	2,582,051	973	398,044	5,505	2,980,095			3	1,639	83	65,315	149	56,083
Oklahoma	1,829	1,059,045	376	158,074	2,205	1,217,119			2	1,480	44	36,238	92	33,759
Oregon	882	489,786	145	58,990	1,027	548,776	1	\$240	3	2,072	47	29,599	121	45,641
Pennsylvania	6,323	3,615,610	1,270	540,452	7,593	4,156,062			5	2,960	99	71,609	150	54,922
Rhode Island	428	241,116	78	34,408	506	275,524			1	592	4	2,852	11	3,812
South Carolina	1,514	885,502	278	123,595	1,792	1,009,097					5	3,615	8	2,904
South Dakota	495	286,770	59	28,736	554	315,506			8	4,676	17	11,895	31	11,979
Tennessee	2,688	1,575,015	479	213,043	3,167	1,788,058			22	13,614	104	87,721	355	132,495
Texas	4,571	2,609,255	760	306,833	5,331	2,916,088			1	888	29	25,400	193	73,048
Utah	327	195,483	63	29,227	390	224,710					3	2,078	5	2,178
Vermont	356	205,546	52	23,678	408	229,224			2	1,480	26	19,057	53	18,440
Virginia	2,071	1,182,807	350	151,835	2,421	1,334,642			1	592	65	43,965	132	45,786
Washington	1,275	710,985	217	83,873	1,492	794,858			2	1,184	3	2,391	7	2,723
West Virginia	1,289	746,902	231	106,922	1,520	853,824			2	1,480	27	18,632	38	14,339
Wisconsin	2,555	1,467,470	407	173,152	2,962	1,640,622					15	13,081	30	10,951
Wyoming	128	69,898	26	10,715	154	80,613								
Total, United States	93,954	53,554,068	17,342	7,321,409	111,296	60,875,477	1	240	128	83,725	2,192	1,674,898	4,018	1,470,223
United States possessions and foreign countries	5,525	3,244,996	182	76,929	5,707	3,321,925			2	888	24	19,585	37	13,249
Grand total	99,479	56,799,064	17,524	7,398,338	117,003	64,197,402	1	240	130	84,613	2,216	1,694,483	4,055	1,483,472

*Handwritten:*  
 Total  
 DC 1940

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940											
	Civil War				Spanish-American War				Regular Establishment			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama	10	\$11,539	216	\$101,865	1,417	\$970,167	630	\$229,941	561	\$182,345	177	\$44,872
Arizona	4	4,644	105	49,123	832	585,103	196	73,624	304	153,528	57	15,886
Arkansas	41	50,230	643	301,593	1,820	1,294,968	533	201,813	616	219,995	107	26,908
California	201	261,606	3,883	1,890,485	19,183	13,333,131	5,883	2,121,520	4,112	1,508,188	1,092	355,771
Colorado	24	39,175	644	324,034	1,607	1,069,747	514	188,078	1,021	561,568	112	36,235
Connecticut	21	29,916	533	255,181	1,722	1,086,371	658	239,095	378	130,775	92	26,985
Delaware	4	5,698	111	55,978	329	202,436	119	43,267	42	15,439	21	5,887
District of Columbia	6	10,912	380	186,077	2,232	1,441,463	1,069	396,102	1,569	530,354	406	148,539
Florida	37	56,128	603	290,032	3,930	3,058,047	1,014	367,809	659	227,864	182	54,582
Georgia	8	13,106	138	65,975	1,945	1,325,071	1,063	395,369	885	298,466	287	78,854
Idaho	11	13,676	176	83,221	672	420,830	172	66,607	103	42,403	17	4,523
Illinois	160	212,914	3,477	1,730,254	8,538	5,513,934	2,825	1,030,534	1,335	421,196	282	75,088
Indiana	134	183,341	2,973	1,452,279	5,150	3,532,323	1,667	611,007	1,121	355,093	249	64,741
Iowa	94	126,358	1,771	885,860	2,255	1,493,004	725	261,812	362	109,767	91	23,516
Kansas	113	146,672	2,173	1,086,186	2,444	1,635,672	853	311,595	449	162,517	118	34,641
Kentucky	52	71,370	1,465	691,113	3,376	2,332,706	1,239	468,455	1,226	374,160	269	72,661
Louisiana	17	23,933	290	137,121	1,576	1,097,804	762	280,792	383	132,700	93	27,006
Maine	29	42,680	704	342,588	1,154	756,010	365	133,611	197	69,504	61	16,511
Maryland	27	36,754	568	284,120	2,083	1,368,038	1,011	368,334	599	200,551	242	82,319
Massachusetts	76	100,032	1,768	884,774	5,516	3,645,398	2,344	862,487	1,024	365,545	380	119,701
Michigan	99	127,669	2,006	981,634	5,289	3,454,164	1,709	628,021	946	303,555	205	56,852
Minnesota	49	64,675	806	432,253	2,608	1,692,178	814	295,381	412	155,577	87	22,857
Mississippi	14	16,240	217	103,250	963	663,872	415	155,101	408	138,419	87	22,657
Missouri	147	194,578	3,022	1,476,273	4,991	3,230,116	1,800	661,279	903	299,099	178	50,042
Montana	5	9,687	149	75,972	892	592,174	222	81,935	148	47,827	26	6,950
Nebraska	66	79,148	842	421,576	1,428	980,061	427	159,162	205	69,824	47	13,688
Nevada	1	1,709	17	7,763	285	182,513	62	22,266	45	16,272	1	191
New Hampshire	17	19,944	286	142,036	664	433,176	265	97,117	114	41,634	32	10,342
New Jersey	43	61,398	1,071	536,733	5,018	3,056,547	2,049	747,354	684	231,796	234	73,149
New Mexico	5	5,698	110	53,231	429	282,107	143	53,264	178	86,532	27	6,262
New York	123	169,209	3,283	1,617,927	13,316	8,353,790	5,893	2,166,180	2,346	773,597	745	228,575
North Carolina	12	12,109	230	1,05,077	1,839	1,245,391	871	322,050	779	286,580	218	60,057
North Dakota	4	4,559	90	43,784	360	230,846	93	35,615	59	23,421	9	2,623
Ohio	198	262,033	4,053	2,005,870	10,257	7,016,474	3,198	1,177,416	1,537	487,017	309	82,280
Oklahoma	53	67,809	981	472,514	1,941	1,296,261	676	252,566	541	194,662	98	26,517
Oregon	41	52,224	720	383,113	2,673	1,819,784	714	256,878	398	126,722	93	25,773
Pennsylvania	152	199,866	3,450	1,723,757	10,895	7,063,471	4,204	1,548,516	1,951	683,319	486	139,489

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1940, showing the number of beneficiaries as of June 30, 1940—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940											
	Civil War				Spanish-American War				Regular Establishment			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Rhode Island.....	10	\$11,681	244	\$113,776	791	\$541,820	399	\$144,604	167	\$56,933	77	\$27,312
South Carolina.....			83	38,816	1,065	737,558	601	224,573	409	141,987	137	35,971
South Dakota.....	21	24,930	227	114,417	608	406,053	140	52,213	114	37,299	15	5,275
Tennessee.....	45	61,484	1,032	471,373	3,066	2,220,991	1,245	470,758	1,014	336,848	228	63,364
Texas.....	36	42,879	746	361,548	4,723	3,183,113	1,871	690,045	1,886	613,166	519	155,847
Utah.....	4	4,559	66	32,844	436	283,236	156	56,421	92	33,997	26	7,422
Vermont.....	8	12,194	307	153,949	423	287,822	186	69,740	82	31,590	23	6,793
Virginia.....	17	20,656	322	155,192	2,618	1,762,046	1,326	495,673	917	303,358	326	104,109
Washington.....	46	63,108	856	422,101	4,169	2,789,724	1,085	396,798	747	247,669	154	47,393
West Virginia.....	26	39,896	680	328,626	1,442	974,892	539	195,962	360	128,578	78	20,464
Wisconsin.....	64	83,079	1,156	579,347	2,995	1,998,943	866	313,116	496	168,860	110	29,165
Wyoming.....	1	1,140	62	30,814	404	245,395	97	37,594	79	27,753	20	5,450
Total, United States.....	2,376	3,152,445	49,789	24,466,425	154,369	103,176,641	55,708	20,449,450	34,802	12,155,849	8,930	2,652,091
United States possessions and foreign countries.....	5	6,553	352	164,830	4,861	3,026,560	2,012	774,725	1,249	573,024	1,196	430,803
Grand total.....	2,381	3,159,998	50,141	24,631,255	159,230	106,203,201	57,720	21,224,175	36,051	12,728,873	10,126	3,082,894

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940—Continued.						Adjusted service and dependent pay	Administration	Construction	Total disbursements
	Total compensation and pension benefits				Military and naval insurance					
	Living veterans		Deceased veterans							
	Number	Amount	Number	Amount	Number	Amount				
Alabama.....	10,615	\$4,655,701	3,603	\$1,808,583	378	\$312,823	\$11,318	\$1,891,415	\$978,656	\$9,668,496
Arizona.....	4,579	3,091,973	1,145	543,114	373	298,691	1,873	1,158,101	60,169	5,153,921
Arkansas.....	10,706	5,273,409	3,252	1,651,956	393	321,764	9,558	1,632,339	269	3,889,295
California.....	55,853	32,274,371	18,120	8,121,237	2,022	1,676,140	40,088	6,816,745	604,762	49,533,343
Colorado.....	8,310	5,042,212	2,632	1,274,394	618	505,885	5,454	1,538,341	8,356	3,374,642
Connecticut.....	7,563	3,952,356	2,602	1,224,552	201	168,091	7,042	633,234	.....	5,995,325
Delaware.....	764	4,411,515	405	188,790	26	26,338	737	.....	.....	627,380
District of Columbia.....	8,186	4,149,987	2,979	1,305,258	444	364,388	2,463	1,177,738,690	99,582	23,660,358
Florida.....	11,243	6,801,036	3,647	1,702,683	378	313,064	12,661	1,479,267	400,559	10,709,270
Georgia.....	11,503	5,792,161	4,443	2,173,829	466	370,642	16,236	1,669,204	91,775	10,113,847
Idaho.....	2,183	1,108,782	779	368,476	126	112,735	2,508	456,262	.....	2,048,763
Illinois.....	30,055	14,529,075	12,305	5,857,191	1,302	1,106,421	37,258	5,391,825	275,426	27,197,196
Indiana.....	17,172	8,833,611	7,932	3,785,120	616	536,191	14,393	1,651,240	125,409	14,975,964
Iowa.....	9,272	4,500,942	4,617	2,275,068	381	331,750	17,878	1,392,023	497,788	9,015,449
Kansas.....	8,079	4,151,662	4,988	2,417,099	254	226,977	13,172	1,692,324	381,422	8,882,656
Kentucky.....	16,744	8,137,535	6,123	2,967,517	499	416,604	16,433	1,264,530	.....	12,802,619
Louisiana.....	8,260	4,178,870	3,530	1,790,193	294	256,194	11,534	1,102,451	119,971	7,459,213
Maine.....	3,862	1,950,977	1,945	943,399	121	105,670	4,905	809,633	.....	814,584
Maryland.....	8,184	4,511,138	3,397	1,576,898	404	312,314	7,942	1,441,911	498	7,850,701
Massachusetts.....	24,704	12,853,783	8,902	4,276,268	987	754,972	21,283	2,959,738	220,997	21,097,041
Michigan.....	18,465	9,086,309	7,223	3,457,424	614	509,254	18,232	1,553,901	630,099	15,255,199
Minnesota.....	14,936	7,831,110	4,499	2,240,187	641	535,327	18,780	1,893,229	.....	12,518,633
Mississippi.....	11,064	5,096,299	2,744	1,438,772	286	250,169	9,123	1,323,320	1,200	3,118,883
Missouri.....	19,501	9,516,690	9,079	4,399,578	705	633,158	21,050	1,465,181	257,996	19,283,633
Montana.....	3,633	1,939,285	910	418,053	123	109,226	2,951	346,094	2	2,815,611
Nebraska.....	4,902	2,482,256	2,309	1,133,501	183	159,522	8,024	472,415	.....	4,246,609
Nevada.....	865	448,079	146	65,994	26	21,047	785	116,050	10,891	651,955
New Hampshire.....	2,259	1,208,909	1,072	516,492	91	74,826	2,782	104,242	.....	1,907,351
New Jersey.....	13,844	7,225,447	6,254	2,866,503	514	420,505	22,058	1,255,324	370,945	12,160,782
New Mexico.....	3,250	1,856,790	895	439,475	234	188,646	1,175	891,893	5,094	3,393,073
New York.....	46,649	23,155,755	19,406	9,098,057	2,060	1,682,917	61,359	7,165,406	2,059,757	43,222,242
North Carolina.....	9,686	5,190,201	3,807	1,884,724	445	370,947	11,968	1,292,445	991,861	9,741,246
North Dakota.....	2,261	1,090,634	132	332,593	82	69,104	2,905	355,511	10,411	1,861,218
Ohio.....	35,771	18,213,628	13,217	6,303,283	1,016	828,407	29,964	3,709,622	2,019,097	31,104,001
Oklahoma.....	11,062	5,259,382	4,054	2,003,955	406	354,285	9,994	853,148	95,390	3,576,154

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1940, showing of the number of beneficiaries as of June 30, 1940—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1940, and disbursements for these benefits during the fiscal year 1940—Continued						Adjusted service and dependent pay	Admin-istration	Construc-tion	Total disburse-ments
	Total compensation and pension benefits				Military and naval insurance					
	Living veterans		Deceased veterans							
	Number	Amount	Number	Amount	Number	Amount				
Oregon.....	7,771	\$4,279,050	2,679	\$1,242,493	303	\$257,211	\$9,031	\$1,063,495	\$205	\$6,851,485
Pennsylvania.....	39,016	19,737,198	15,888	7,625,706	1,383	1,123,079	43,341	3,367,158	219,144	32,115,626
Rhode Island.....	3,175	1,600,754	1,237	570,028	114	90,752	1,917	214,173	-----	2,477,624
South Carolina.....	6,679	3,190,432	2,622	1,311,953	266	226,837	6,093	881,850	-----	5,617,165
South Dakota.....	3,045	1,460,883	1,022	518,835	85	79,776	3,692	578,614	12,794	2,654,594
Tennessee.....	13,311	7,041,864	5,711	2,810,208	560	468,016	12,925	2,230,981	922,452	13,486,446
Texas.....	25,167	12,608,717	8,844	4,259,637	979	807,976	38,486	2,057,420	1,709,124	21,481,360
Utah.....	2,023	1,033,023	832	395,333	82	75,196	1,885	276,149	171,758	1,953,344
Vermont.....	1,817	943,909	929	461,884	69	59,272	2,774	317,261	49,313	1,834,413
Virginia.....	9,704	4,898,532	4,450	2,109,536	430	384,670	12,317	2,119,626	77,535	9,602,216
Washington.....	10,639	5,806,330	3,720	1,707,528	388	341,874	13,932	1,387,942	-----	9,257,606
West Virginia.....	6,203	2,961,623	2,826	1,400,783	224	195,616	9,001	531,180	61,940	5,160,143
Wisconsin.....	13,912	6,647,069	5,134	2,578,069	414	358,578	15,094	2,264,935	143	11,864,328
Wyoming.....	1,600	749,071	363	165,422	81	70,619	797	761,431	96,011	1,843,351
Total, United States.....	600,147	308,820,765	229,870	109,997,631	23,147	19,263,726	647,162	93,569,289	13,637,801	545,936,374
United States possessions and foreign countries.....	9,975	5,613,649	9,306	4,706,420	423	337,851	34,142	884,308	-----	11,576,370
Grand total.....	610,122	314,434,414	239,176	114,704,051	23,570	19,601,577	681,304	94,453,597	13,637,801	557,512,744

<sup>1</sup> District of Columbia and Central Office excluding hospitalization by Army, Navy, and Public Health hospitals located in the States.

NOTE.—Administration includes all expenditures incident to the maintenance and operation of all hospitals, all forms of medical hospital and domiciliary care. The expenditure of \$81,613,953 (U. S. Government life-insurance fund, adjusted-service certificate fund, personal funds of patients, general post fund and miscellaneous) is not included in above figures.

TABLE 45.—An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1940, showing number of beneficiaries as of June 30, 1940

United States possessions and foreign countries	Number of living veterans or deceased veterans whose dependents were receiving pension benefits (including compensation and emergency officers retirement pay) on June 30, 1940, and disbursements for these benefits during the fiscal year 1940																					
	World War												Mexican War		Indian Wars		Civil War					
	Living veterans						Deceased veterans															
	Service-connected		Nonservice-connected		Emergency officers retirement pay	Total living veterans		Service-connected		Nonservice-connected		Total deceased veterans	Deceased veterans	Living veterans	Deceased veterans	Living veterans	Deceased veterans					
	Number	Amount	Number	Amount		Number	Amount	Number	Amount	Number	Amount							Number	Amount	Number	Amount	Number
United States possessions:																						
Alaska	59	\$23,551	7	\$1,589		66	\$25,140	7	\$3,905	2	\$838	9	\$4,743		1	\$885	1	\$363		3	\$1,493	
Canal Zone	20	8,463	5	1,647		25	10,110	8	3,520			8	3,520							1	358	
Guam	2	1,837				2	1,837	10	5,343			10	5,343									
Hawaii	104	57,166	97	24,454		201	81,620	55	28,952	9	3,112	64	32,064		2	1,439	3	726		15	6,390	
Philippine Islands	358	231,984	141	48,366	1	\$1,273	500	281,623	566	336,913	31	11,910	597	348,823							2	717
Puerto Rico	332	222,866	548	186,429	1	1,273	881	410,568	493	311,720	29	15,119	522	326,839		1	363					
Samoa									1	443			1	443								
Virgin Islands	6	5,205				6	5,205		1	376			1	376								
Foreign countries:																						
Belgium	23	11,417				23	11,417	26	15,093			26	15,093							1	478	
British Isles	174	107,438	27	10,948		201	118,386	428	254,745	10	4,108	438	258,853		7	5,680	6	2,541	2	\$1,094	45	22,011
Denmark	30	18,224	5	1,938		35	20,162	100	56,853	1	501	101	57,354				1	181				
France	72	41,386	8	3,488	3	5,392	83	50,266	53	29,186	10	3,587	63	32,773		1	885	2	726		7	4,097
Germany	8	4,951	1	484		9	5,435	28	15,728			28	15,728				7	2,904		19	9,208	
Greece	239	123,328	44	17,149		283	140,477	333	193,635	5	1,901	338	195,536	1	\$296							
Italy	590	350,371	66	25,287		656	375,658	1,535	918,651	40	17,388	1,575	936,039							5	2,341	
Norway	37	22,822	7	3,294		44	26,116	149	81,458			149	81,458		2	1,500	1	363		2	609	
Poland	111	56,364	12	4,728		123	61,092	579	328,665	7	3,260	586	331,925				1	363				
Rumania	21	15,107	1	194		22	15,301	25	15,256	1	378	26	15,634									
Russia	5	3,230				5	3,230	143	82,327	1	531	144	82,858									
Sweden	31	21,800	7	2,519		38	24,319	203	116,488	1	194	204	116,682		1	1,008				6	2,747	
Yugoslavia	38	30,321	7	2,422		45	32,743	102	61,156	2	460	104	61,616									
Other parts of Europe	90	57,185	9	3,179		99	60,364	300	171,323	6	3,148	306	174,471		1	1,014	2	544		9	3,762	

TABLE 45.—An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1940, showing number of beneficiaries as of June 30, 1940—Continued

United States possessions and foreign countries	Number of living veterans or deceased veterans whose dependents were receiving pension benefits (including compensation and emergency officers retirement pay) on June 30, 1940, and disbursements for these benefits during the fiscal year 1940																									
	World War												Mexican War	Indian Wars		Civil War										
	Living veterans						Deceased veterans							Deceased veterans	Living veterans	Deceased veterans	Living veterans	Deceased veterans								
	Service-connected		Nonservice-connected		Emergency officers retirement pay		Total living veterans		Service-connected		Nonservice-connected		Total deceased veterans													
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount								
China.....	9	\$7,039					9	\$7,039	26	\$13,399	2	\$807	28	\$14,206				2	\$597							
Japan.....	3	2,388	1	\$337			4	2,775	6	3,637			6	3,637												
Other parts of Asia.....	19	12,400	2	775			21	13,175	47	27,760	1	429	48	28,189				2	717							
Cuba.....	9	5,205	1	337			10	5,592	3	1,447			3	1,447	1	\$363		3	1,314							
San Domingo, Haiti.....	2	845					2	845	2	1,133			2	1,133												
Other parts of West Indies.....	9	4,507	2	531			11	5,088	26	14,093			26	14,093				2	657							
Africa.....	10	4,415					10	4,415	4	2,199			4	2,199				9	2,329							
Australia.....	4	2,205					4	2,205	4	2,136			4	2,136				3	3,702							
Azores.....	3	2,603					3	2,603	13	7,467			13	7,467												
Canada.....	232	125,101	49	17,138	1	\$2,138	332	144,427	212	120,970	17	6,734	229	127,704			8	\$6,289	9	3,086	3	\$4,559	204	96,347		
Central America.....	6	4,084	3	872			9	4,956	2	786			2	786												
Mexico.....	28	14,865	5	1,744			33	16,609	10	5,314	6	2,371	16	7,685			1	885	2	726			4	2,209		
Newfoundland.....	4	1,488					4	1,488	6	3,658			6	3,658												
Panama.....	2	1,906					2	1,906	1	627			1	627												
South Africa.....	22	8,181	3	939			25	9,150	13	5,933	1	153	14	6,086	1	\$592								5	2,508	
Other miscellaneous countries.....	10	4,685					10	4,685	5	2,701			5	2,701										1	239	
Total United States possessions and foreign countries.....	2,772	1,616,833	1,058	361,018	6	10,076	3,836	1,987,927	5,525	3,244,996	182	76,929	5,707	3,321,925	2	888			24	19,565	37	13,249	5	6,553	352	164,830

NOTE.—Does not include \$884,308 disbursed from administration, medical, hospital, and domiciliary services appropriation. Totals included in State table under United States and foreign countries.

United States possessions and foreign countries	Number of living veterans or deceased veterans whose dependents were receiving pension benefits (including compensation and emergency officers retirement pay) on June 30, 1940, and disbursements for these benefits during the fiscal year 1940—Continued										Military and naval insurance		Ad-justed service and depend-ent pay	Total disburse-ments		
	Spanish-American War				Regular establishment				Total							
	Living veterans		Deceased vet-erans		Living veterans		Deceased vet-erans		Living veterans		Deceased vet-erans				Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount				
United States possessions:																
Alaska.....	102	\$56,363	10	\$3,933	10	\$2,698	3	\$1,211	179	\$85,086	26	\$11,743	3	\$2,594	\$106	\$99,529
Canal Zone.....	66	32,980	23	8,977	6	2,444	16	5,097	97	45,534	48	17,952	5	5,906	.....	69,392
Guam.....	4	1,760	4	1,930	8	3,863	10	5,169	14	7,460	24	12,442	1	434	188	20,524
Hawaii.....	102	63,792	42	15,682	42	15,578	42	13,531	347	162,429	166	68,393	22	18,235	1,464	250,521
Philippine Islands.....	2,657	1,600,808	1,174	453,152	845	393,817	850	314,809	4,002	2,276,248	2,621	1,116,784	30	13,780	1,617	3,408,429
Puerto Rico.....	420	276,171	190	77,129	159	74,776	107	40,375	1,460	761,515	822	445,423	68	32,759	815	1,240,512
Samoa.....	1	850	1	366	2	1,577	3	1,824	3	2,457	5	2,633	2	1,931	.....	7,021
Virgin Islands.....	1	607	.....	.....	2	1,577	3	1,824	7	5,812	3	1,281	3	4,042	90	11,225
Foreign countries:																
Belgium.....	11	8,331	3	1,099	1	269	1	633	35	20,017	31	17,308	15	6,074	403	43,802
British Isles.....	158	115,227	103	40,330	42	22,972	31	8,081	410	264,259	623	331,816	28	27,130	4,333	627,538
Denmark.....	30	21,123	10	4,043	7	3,926	2	319	72	45,211	114	61,897	8	5,118	.....	112,226
France.....	29	18,880	11	4,678	4	1,840	2	820	117	71,871	85	43,094	8	10,077	958	126,000
Germany.....	32	23,884	30	11,872	3	1,963	13	4,264	44	31,282	97	43,976	5	5,099	123	80,480
Greece.....	8	5,023	11	4,030	5	3,657	5	1,084	296	149,157	355	200,946	49	28,543	292	378,938
Italy.....	15	10,152	13	5,130	11	5,012	15	4,361	682	390,822	1,608	947,871	49	52,523	8,486	1,399,702
Norway.....	71	46,979	20	7,377	6	3,904	5	1,594	123	78,499	177	91,401	8	8,241	203	178,344
Poland.....	4	3,156	2	611	4	2,239	9	1,903	131	66,487	598	334,808	7	8,461	895	410,651
Rumania.....	.....	.....	.....	.....	1	342	1	191	23	15,643	27	15,825	5	4,087	158	35,713
Russia.....	.....	.....	.....	.....	2	510	3	510	5	3,230	146	83,368	3	3,819	2,010	92,427
Sweden.....	52	36,403	28	10,052	2	177	3	714	93	61,907	241	130,195	19	15,112	196	207,410
Yugoslavia.....	2	1,042	.....	.....	2	.....	2	383	47	34,685	106	61,909	1	1,106	186	98,066
Other parts of Europe.....	29	20,892	24	8,684	7	2,289	11	2,287	136	84,559	352	189,748	28	31,654	6,902	312,863
China.....	48	31,562	49	18,284	5	2,302	16	7,052	62	40,903	95	40,139	5	3,539	691	85,272
Japan.....	18	12,579	17	6,742	1	513	5	1,875	23	15,867	28	12,254	2	1,469	152	29,742
Other parts of Asia.....	1	1,442	1	244	1	142	.....	.....	23	14,759	51	29,150	1	890	39	44,878
Cuba.....	96	66,842	38	13,227	1	76	2	561	107	72,510	47	16,912	4	1,515	231	91,168
San Domingo, Haiti.....	8	4,492	2	550	.....	.....	1	650	10	5,387	5	2,335	.....	.....	10	7,080
Other parts of West Indies.....	9	5,250	3	1,282	2	298	1	332	22	10,696	32	16,364	3	1,792	.....	28,792
Africa.....	18	10,000	3	1,099	.....	.....	.....	.....	28	14,415	13	5,627	2	2,414	.....	22,456
Australia.....	17	10,431	2	1,063	5	1,140	.....	.....	26	13,776	14	6,901	1	1,400	.....	22,077

TABLE 45.—An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1940, showing number of beneficiaries as of June 30, 1940—Continued

United States possessions and foreign countries	Number of living veterans or deceased veterans whose dependents were receiving pension benefits (including compensation and emergency officers retirement pay) on June 30, 1940, and disbursements for these benefits during the fiscal year 1940—Continued												Military and naval insurance	Ad-justed service and depend-ent pay	Total disburse-ments	
	Spanish-American War				Regular establishment				Total							
	Living veterans		Deceased veter-erans		Living veterans		Deceased veter-erans		Living veterans		Deceased veter-erans					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount				
Azores.....	1	\$364			1	\$950	3	\$510	5	\$3,917	16	\$7,977			180	\$12,074
Canada.....	761	485,096	175	\$64,928	57	20,473	25	6,512	1,161	660,844	642	298,577	32	\$33,230	2,643	995,294
Central America.....	10	6,434	5	1,649	1	370	3	1,271	20	11,760	10	3,706	1	706	120	16,292
Mexico.....	34	18,558	3	2,711	5	2,144	1	561	73	38,196	31	13,892			263	52,351
Newfoundland.....	2	1,335	3	1,380					6	2,823	9	5,038	1	283		8,144
Panama.....	2	1,973					2	791	4	3,779	3	1,418				5,197
South America.....	27	15,942	6	2,125	3	709	2	612	55	25,801	23	11,923	4	3,758	308	41,790
Other miscellaneous coun-tries.....	15	8,907	1	366	2	564			27	14,156	7	3,306			80	17,542
<b>Total United States posses-sions and foreign coun-tries.</b>	<b>4,861</b>	<b>3,026,560</b>	<b>2,012</b>	<b>774,725</b>	<b>1,249</b>	<b>573,024</b>	<b>1,196</b>	<b>430,803</b>	<b>9,975</b>	<b>5,613,649</b>	<b>9,306</b>	<b>4,706,420</b>	<b>423</b>	<b>337,851</b>	<b>34,142</b>	<b>10,692,062</b>

TABLE 46.—*Summary of policy loans for fiscal year 1940, U. S. Government life insurance fund*

Total amount of policy loans issued to date .....		<u>\$1,330,268,103.16</u>
Outstanding policy loans July 1, 1939 .....		150,923,553.46
New loans issued during fiscal year including renewal of old loans .....		\$143,558,750.38
Less:		
Repayments in cash .....	\$8,266,274.09	
Repayments by deduction:		
(a) From new loans .....	\$120,361,660.74	
(b) From surrenders .....	6,164,023.03	
(c) From claims .....	1,402,159.91	
(d) From dividend deposits and dividend payments .....	10,091.14	
(e) From matured endowments .....	<u>8,118,150.35</u>	
Total collection by deduction .....	136,056,085.17	
Total repayments .....		<u>144,322,359.26</u>
Net decrease in outstanding loans .....		763,608.88
Outstanding policy loans June 30, 1940 .....		<u>150,159,944.58</u>

TABLE 47.—Financial statement of the U. S. Government life insurance fund by calendar years from origin of fund to Dec. 31, 1939

	From origin to Dec. 31, 1932	1933	1934	1935	1936	1937	1938	1939
Ledger assets December 31.....		\$609,523,765.03	\$669,238,460.42	\$724,272,066.82	\$787,219,345.37	\$856,580,058.10	\$921,434,902.55	\$981,725,634.55
<b>INCOME</b>								
Premiums.....	\$643,537,598.98	66,794,984.48	67,801,270.78	63,766,595.34	62,961,611.33	63,117,257.88	62,372,665.26	61,144,283.65
Interest.....	135,800,351.20	33,427,461.68	31,332,524.44	34,419,559.95	41,619,579.03	38,317,126.65	38,802,428.36	42,078,757.21
Dividends deposited.....	635,473.59	68,970.16	143,450.86	159,533.99	175,109.49	192,208.39	230,507.42	271,165.57
Received from the United States on account of extra hazard of the military and naval service.....	62,738,096.10	4,763,353.49	5,200,876.35	4,813,681.99	2,680,730.77	3,245,513.70	3,261,312.27	2,526,556.43
Consideration for supplementary installment contracts under claims.....	72,334,034.88	11,916,356.10	11,721,651.96	12,516,063.55	10,214,521.06	11,689,682.21	11,496,278.31	18,003,999.13
Other income.....	10,177,399.36	24,705.88	68,473.89	131,471.59	312,406.55	380,933.67	179,980.40	451,079.76
Total income.....	925,222,954.11	116,995,831.79	116,268,248.28	115,806,906.41	117,963,958.23	116,942,722.50	116,343,172.02	124,475,841.75
Total.....	925,222,954.11	728,519,596.82	785,506,708.70	840,078,973.23	905,183,303.60	973,522,780.60	1,037,778,074.57	1,106,201,476.30
<b>DISBURSEMENTS</b>								
Claims (death and total permanent disability).....	162,801,525.85	21,714,505.32	20,524,982.06	21,874,501.38	19,372,556.37	20,853,751.21	20,807,616.02	21,956,662.91
Claims under total disability contract.....	27,500.00	42,923.00	98,929.00	28,755.00	78,253.00	190,546.00	155,183.00	350,645.00
Matured endowments.....	808,033.22	363,375.19	548,362.86	621,311.93	908,396.05	1,005,073.31	889,369.09	34,117,279.92
Paid as surrender values.....	61,273,173.01	21,424,644.56	23,257,476.85	12,808,597.61	9,812,199.10	10,126,860.20	13,021,026.48	11,790,563.41
Accrued interest paid on bond purchases.....	2,855,856.41	41,027.25	145,157.55	431,982.37	458,778.44	417,177.74	118,672.33	261,504.84
Unearned premiums refunded.....	4,781,161.41	740,109.14	610,031.94	479,412.20	408,754.76	502,520.28	487,023.25	507,533.78
Dividends paid.....	50,919,794.50	3,420,603.09	5,944,589.52	6,237,309.71	6,552,583.84	6,881,978.01	7,789,553.24	8,925,575.95
Paid on supplementary installment contracts under claims.....	29,842,729.45	8,847,797.68	9,266,183.71	9,941,544.92	10,300,339.35	11,122,197.49	11,564,903.15	12,439,497.98
Other disbursements.....	2,391,415.23	746,151.17	838,928.39	436,212.74	711,384.59	987,773.81	1,219,093.46	716,115.92
Total disbursements.....	315,699,189.08	57,281,136.40	61,234,641.88	52,859,627.86	48,603,245.50	52,087,878.05	56,052,440.02	91,065,379.71
Balance.....	609,523,765.03	669,238,460.42	724,272,066.82	787,219,345.37	853,580,058.10	921,434,902.55	981,725,634.55	1,015,136,096.59

ASSETS								
<i>Ledger assets</i>								
Book value of special Treasury bonds					500,157,956.40	500,157,956.40	500,157,956.40	500,157,956.40
Book value of all other bonds	130,230,578.86	134,174,203.27	155,148,437.47	178,450,921.00	219,121,223.61	273,746,511.05	325,038,239.42	354,797,807.45
Policy loans	110,642,090.88	121,763,599.55	121,630,068.52	127,579,849.54	128,560,435.08	138,463,345.35	147,426,343.12	149,663,421.09
Loans on security of adjusted service certificates	366,577,661.32	407,071,813.52	439,797,265.46	472,999,707.40	2,235,962.26	2,550,870.59	2,664,191.15	2,783,012.83
Cash on hand	2,073,433.97	6,228,844.08	7,646,295.37	8,188,807.43	6,504,480.75	6,511,219.16	6,438,907.46	7,733,898.82
Total ledger assets as per "balance" under income and disbursements	609,523,765.03	669,238,460.42	724,272,066.82	787,219,345.37	856,580,058.10	921,434,902.55	981,725,634.55	1,015,136,096.59
<i>Nonledger assets</i>								
Interest accrued on bonds, loans, and deferred premiums	21,645,967.16	19,354,545.04	19,223,098.94	19,997,274.39	19,045,841.47	19,504,058.98	21,106,947.54	20,487,536.12
Premiums due (grace period)	499,060.85	486,094.75	457,194.57	447,459.00	445,602.00	445,094.61	445,257.50	468,552.73
Premiums in course of collection through Government departments	469,974.32	481,408.62	494,443.99	530,249.47	596,410.90	683,782.80	560,706.30	496,875.64
Due from the United States on account of extra hazard of the military and naval service						172,229.60		134,590.75
Policy liens	92,119.26	90,205.11	75,673.62	70,871.82	54,662.12	55,021.10	50,883.98	49,729.76
Total nonledger assets	22,707,127.59	20,412,253.52	20,250,411.12	21,045,864.68	20,142,516.49	20,860,787.09	22,163,795.32	21,637,285.00
Total assets	632,230,892.62	689,650,713.94	744,522,477.94	808,265,200.05	876,722,574.59	942,295,689.64	1,003,889,429.87	1,036,773,381.59
LIABILITIES								
Reserves	558,642,893.00	615,214,949.46	664,876,638.90	723,629,394.14	789,156,165.74	850,303,488.24	907,882,857.42	932,700,963.01
Present value of future installments on claims	50,575,735.82	55,782,021.24	60,463,669.40	65,365,443.07	67,680,524.24	70,729,079.64	73,188,162.50	77,548,054.93
Present value of future installments on matured endowments <sup>1</sup>								4,659,400.64
Claims in process of settlement	3,510,935.12	2,876,620.80	2,944,128.43	2,863,096.00	3,247,406.00	3,173,605.00	3,281,416.82	2,723,982.47
Premiums paid in advance	8,435,400.08	8,098,558.57	8,153,318.66	7,884,643.10	7,879,606.54	7,600,576.37	7,749,675.08	8,493,747.62
Dividends deposited with interest	522,889.16	556,783.40	658,508.41	789,524.93	938,500.35	1,098,867.18	1,287,752.46	1,451,072.27
Advance payments from War Department	460,542.57	477,383.40	495,329.06	461,801.21	448,375.43	427,250.32	455,321.33	484,759.35
Apportioned for payment of dividends	3,650,000.00	6,463,000.00	6,689,000.00	6,950,000.00	6,990,000.00	8,173,000.00	9,350,000.00	8,650,000.00
Other liabilities	148,920.48	181,397.07	241,885.08	321,297.60	381,996.29	529,822.89	694,244.26	61,401.30
Unassigned funds	6,283,576.39							
Total liabilities	632,230,892.62	689,650,713.94	744,522,477.94	808,265,200.05	876,722,574.59	942,295,689.64	1,003,889,429.87	1,036,773,381.59

<sup>1</sup> Included in "Other liabilities" prior to 1939.

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GUARDIANSHIP TABLES

TABLE 48.—Incompetent and minor wards under guardianship, June 30, 1940

Offices	Wards										Grand total
	Incompetent veterans				Other incompetents		Total incompetents	Minors			
	Under guardians	Institutional award only	Under legal custodians	Total	Under guardians	Under legal custodians		Under guardians	Under legal custodians	Total	
Albuquerque, N. Mex.	145			145	18		163	293	184	477	640
Atlanta, Ga.	821			821	63	3	887	631	348	979	1,866
Baltimore, Md.	433			433	43	1	477	196	169	365	842
Batavia, N. Y.	1,086	14	3	1,103	122	6	1,231	529	169	698	1,929
Bay Pines, Fla.	416			416	37	4	457	281	275	556	1,013
Boise, Idaho	100			100	10		110	108	38	146	256
Boston, Mass.	1,660	13		1,673	170		1,843	841	259	1,100	2,943
Charlotte, N. C.	626			626	65		691	720	140	860	1,551
Cheyenne, Wyo.	122			122	4		126	50	51	101	227
Cleveland, Ohio	1,170	18	2	1,190	156		1,346	522	347	869	2,215
Columbia, S. C.	464	2		466	32		498	424	140	564	1,062
Dayton, Ohio	1,053			1,053	202		1,255	764	369	1,133	2,388
Dearborn, Mich.	1,343	2		1,345	166		1,511	893	248	1,141	2,622
Denver, Colo.	322		3	325	49	1	375	412	295	707	1,082
Des Moines, Iowa	774		3	777	152		929	345	186	531	1,440
Fargo, N. Dak.	174			174	14		188	87	40	127	315
Fort Harrison, Mont.	174		1	175	18		193	105	155	260	453
Hines, Ill.	2,572	133	3	2,708	253	3	2,964	1,054	1,037	2,091	5,055
Huntington, W. Va.	373			373	43		416	406	75	481	897
Indianapolis, Ind.	1,020		1	1,021	270	3	1,294	762	370	1,132	2,426
Jackson, Miss.	547			547	33		580	249	341	590	1,170
Jefferson Barracks, Mo.	717	1	1	719	105	1	825	371	221	592	1,417
Kansas, City, Mo.	525			525	114	4	643	332	276	608	1,251
Lexington, Ky.	815			815	132		947	924	368	1,292	2,239
Lincoln, Nebr.	385			385	58		443	181	110	291	734
Little Rock, Ark.	732			732	61		793	516	159	675	1,468
Los Angeles, Calif.	1,023	13	1	1,037	128	15	1,180	709	1,248	1,957	3,137
Lyons, N. J.	1,068	14		1,082	76	3	1,161	400	360	760	1,921
Manchester, N. H.	146			146	29		175	135	42	177	352
Minneapolis, Minn.	1,221	3		1,224	129	1	1,354	694	208	902	2,256
Murfreesboro, Tenn.	718			718	94		812	888	290	1,178	1,990
Muskogee, Okla.	803	16	7	826	88		914	578	363	941	1,855
Newington, Conn.	578	1		579	51	3	633	242	191	433	1,066
New Orleans, La.	622		4	626	39	1	666	393	233	626	1,292
New York, N. Y.	3,456	233		3,689	194	10	3,893	1,475	217	1,692	5,585
Philadelphia, Pa.	1,352	19	3	1,374	177	2	1,553	1,034	366	1,400	2,923
Pittsburgh, Pa.	1,073		5	1,078	131	1	1,210	670	340	1,010	2,220
Portland, Oreg.	410	1		411	54	2	467	222	228	450	917
Providence, R. I.	399	5		404	40	1	445	204	57	261	706
Reno, Nevada	32			32	2		34	21	40	61	95
Roanoke, Va.	586	2		588	64		652	416	248	664	1,316
Salt Lake City, Utah	96			96	3		99	95	103	198	297
San Francisco, Calif.	1,205	87		1,292	73	5	1,370	631	756	1,387	2,757
Seattle, Wash.	503		2	505	35		540	500	204	704	1,244
Sioux Falls, S. Dak.	163			163	20		183	79	62	141	324
Togus, Maine	236			236	62	2	300	116	108	224	524
Tucson, Ariz.	75			75	10	1	86	171	283	454	540
Tuscaloosa, Ala.	552			552	31	3	586	401	284	685	1,271
Waco, Tex.	1,133			1,133	81	1	1,215	848	883	1,731	2,946
White River Junction, Vt.	167	1	1	169	36		205	97	21	118	323
Wichita, Kans.	359	2	1	362	82		444	339	127	466	910
Wood, Wis.	883	6	1	890	124		1,014	539	341	880	1,894
Central office:											
Washington, D. C., area	466		2	468	57	4	529	300	301	601	1,130
United States possessions and foreign l.	273	2	2	277	68		345	554	147	701	1,046
Manila, P. I.	91			91	16		107	772	58	830	937
San Juan, P. R.	117	6		123	12		135	244	122	366	501
Total	38,375	597	43	39,015	4,396	81	43,492	25,703	14,581	40,284	83,776

<sup>1</sup> Not including Manila, P. I., and San Juan, P. R.

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees for the fiscal year 1940

Offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Amount of estates					Amounts embezzled or misappropriated	Amounts lost on deposits	Amounts lost on investments			
				Total amount of estates	Invested in accordance with State law		Invested not in accordance with law					Cash balance, (funds on deposit in banking institutions or otherwise. Not included in invested amounts)		
					General investment	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable	Illegal						
Albuquerque, N. Mex.	\$201,018.25	\$5,494.25	\$3,806.73	\$712,859.35	\$602,823.26	\$108,735.53			\$1,300.56					
Atlanta, Ga.	890,033.89	25,414.92	5,068.03	2,738,207.33	2,236,248.92				501,958.41	\$2,000.00	\$168.32			
Baltimore, Md.	488,803.42	15,466.58	3,774.07	2,434,089.20	2,089,692.48	30,685.96			313,710.76	11,842.54			\$1,741.03	
Batavia, N. Y.	988,724.59	29,923.24	11,555.44	5,279,889.77	4,042,738.27	978,762.05	\$12,452.78	\$1,021.53	244,915.14	2,046.09	374.52		10,786.35	
Bay Pines, Fla.	438,883.68	11,626.90	2,573.05	1,226,401.63	1,072,171.48			1,150.00	151,178.11	283.22	438.23			
Boise, Idaho.	52,295.35	2,608.87	1,129.02	443,189.74	359,251.10	8,730.81		526.14	74,681.69		71.97		982.75	
Boston, Mass.	1,914,346.20	56,022.45	25,845.07	6,690,444.96	1,857,404.00	4,679,279.22			59,761.74	4,378.59	1,522.18			
Charlotte, N. C.	637,940.39	27,900.14	4,454.44	2,501,833.38	2,226,416.65				275,416.73	3,000.00	184.00		300.00	
Cheyenne, Wyo.	101,953.07	3,268.36	955.00	721,868.89	603,688.05				65,451.05					
Cleveland, Ohio.	1,127,529.36	45,393.37	19,193.47	4,787,047.27	4,309,546.10	45,385.98	7,033.20	310.61	324,139.40					
Columbia, S. C.	496,353.41	19,472.66	4,589.47	1,526,080.20	1,506,105.09	112,204.73	24,967.61	16,189.43	280,133.69	14,777.74	768.75	2,916.60		
Dayton, Ohio.	1,050,740.58	38,867.33	10,431.20	4,148,116.58	3,843,329.55	52,390.97	3,724.13	3,726.32	295,920.39	833.97		1,809.20		
Dearborn, Mich.	1,081,396.44	43,859.55	5,217.73	4,397,739.95	3,529,657.73		3,500.22	5,366.42	738,313.13	771.90	684.21	192.00		
Denver, Colo.	388,601.45	11,052.37	4,657.31	4,481,852.28	3,283,838.08		2,126.35	127,642.74	198,014.20	11,789.52	1,072.59	570.00		
Des Moines, Iowa.	721,053.20	24,366.11	20,980.21	4,281,742.61	4,019,043.08	2,115.68			280,583.01	386.96	2,662.28	1,730.00		
Fargo, N. Dak.	156,336.46	6,100.89	3,304.31	824,567.89	746,559.09	21,596.89			56,411.91			989.39		
Fr. Harrison, Mont.	190,090.11	6,179.01	5,496.57	870,847.24	708,966.01				161,212.61					
Hines, Ill.	2,599,464.90	101,681.80	80,186.88	11,734,622.93	10,625,098.40		668.62		1,084,215.34		358.87	1,446.35		
Huntington, W. Va.	401,107.59	15,278.24	317.00	1,450,673.45	1,289,599.37	4,940.00		25,309.19	156,134.08					
Indianapolis, Ind.	1,216,846.06	50,018.62	24,410.85	5,445,396.88	4,764,610.51				612,683.31	1,055.94	918.75	1,009.86		
Jackson, Miss.	670,308.81	18,823.06	22,402.02	1,706,423.14	1,225,465.82	130,008.50	4,454.26	68,103.06	344,465.44	895.00	506.22			
Jefferson Barracks, Mo.	787,083.86	34,160.71	6,948.41	3,407,298.84	3,044,656.55			2,029.12	362,642.29	3,629.25	31.67			
Kansas City, Mo.	533,215.72	18,134.02	4,616.95	2,368,275.38	2,043,843.25	3,872.26			245,643.99	290.09	788.76	5,570.80		
Lexington, Ky.	891,653.14	33,745.21	4,812.44	3,340,143.74	2,900,996.87			39,250.03	323,223.09	981.31	96.07	6,298.11		
Lincoln, Nebr.	401,662.76	14,845.48	8,819.24	1,081,163.95	1,758,829.88				177,386.55	6,890.01		6,359.95		
Little Rock, Ark.	639,376.67	27,264.04	1,535.75	1,931,754.63	1,674,112.84	566,670.26			257,641.79	1,872.11	431.35	2,906.25		
Los Angeles, Calif.	1,288,131.27	40,981.28	33,742.70	3,196,371.02	2,375,227.97			839.17	15,242.93	294.00		1,745.00		
Lyons, N. J.	1,192,514.03	35,584.60	4,667.00	2,594,592.64	2,362,777.61									
Manchester, N. H.	155,362.84	3,150.49	183.15	741,778.29	289,118.32	452,659.97								
Minneapolis, Minn.	1,190,588.87	44,318.24	11,315.50	5,771,217.67	5,276,048.78			14,607.23	480,561.66	529.42	42.81			
Murfreesboro, Tenn.	865,883.52	30,031.32	3,073,326.63	3,073,326.63	2,559,707.41	93,276.57			339,204.57	26,553.96	234.90			
Muskogee, Okla.	982,191.35	31,707.44	19,878.59	3,631,041.67	3,040,044.77			58,848.43	584,407.53		476.09			
Newington, Conn.	533,657.46	20,093.00	1,842.51	2,656,098.19	1,070,373.06	1,512,467.21			73,257.92	13,698.23		591.70		

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees for the fiscal year 1940—Continued

Offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Amount of estates				Amounts embezzled or misappropriated	Amounts lost on deposits	Amounts lost on investments			
				Total amount of estates	Invested in accordance with State law		Invested not in accordance with law				Cash balance, (funds on deposit in banking institutions or otherwise. Not included in invested amounts)		
					General investment	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable					Illegal	
New Orleans, La	\$641,972.18	\$16,017.90	\$4,217.18	\$1,872,087.81	\$1,569,290.27				\$302,807.54			\$837.50	
New York, N. Y.	3,017,716.00	83,840.77	67,831.47	14,957,513.63	9,542,848.00	\$5,414,665.63			\$50.68	\$742.85		7,550.96	
Philadelphia, Pa	2,775,834.80	113,975.87	24,699.81	5,478,067.67	4,613,638.73	217,962.31	\$121,109.33	\$18,569.94				27,804.56	
Pittsburgh, Pa	1,103,197.36	51,410.05	11,504.24	2,822,474.92	2,493,964.08	10,269.28		6,366.81				3,590.06	
Portland, Oreg	386,760.94	15,496.97	11,288.85	1,471,645.91	1,223,570.92	2,763.69				2,786.00	141.73	1,766.92	
Providence, R. I.	371,868.35	12,841.08	2,991.95	1,713,266.71	920,640.11	744,862.49						624.81	
Reno, Nev	23,998.43	577.51	590.20	92,290.23	77,489.51	10,383.12							
Roanoke, Va	567,125.67	22,487.81	2,626.87	2,558,327.68	2,343,914.96		2,416.77					94.52	
Salt Lake City, Utah	102,892.96	1,981.62	2,205.79	399,211.22	327,921.73	3,033.08							
San Francisco, Calif.	974,420.75	36,799.97	46,369.07	4,448,597.02	3,479,700.22	331,032.34	2,867.70	213.13				7,876.51	
Seattle, Wash.	461,797.66	16,898.15	10,191.00	2,304,783.25	1,374,991.62	814,072.31	983.70			217.81		400.00	
Sioux Falls, S. Dak.	174,019.07	4,968.50	2,380.87	771,098.29	665,270.92	33,358.30	9,731.95					410.09	
Togus, Maine	242,379.79	8,190.64	1,696.68	922,289.89	506,056.62	365,322.20							
Tucson, Ariz	238,505.36	2,623.48	520.00	359,497.42	220,663.40	138,138.13							
Tuscaloosa, Ala	730,583.98	22,750.90	13,307.02	2,495,516.19	1,917,802.71	295,133.39							
Waco, Tex	1,224,343.25	31,064.72	26,245.75	5,443,168.90	4,617,032.07			3.50				842.56	
White River Junction, Vt.	191,975.02	5,950.07	16.00	596,328.86	315,423.23	262,155.11						1,517.62	
Wichita, Kans	360,301.86	10,069.03	2,305.74	1,387,646.67	1,180,032.15	206,297.04						2,250.00	
Wood, Wis	783,593.40	29,872.82	9,612.44	4,362,944.02	3,518,655.06	691,122.11	5,350.11	800.00			810.04	6,225.94	
Central Office:													
Washington, D. C. area	769,122.58	11,912.27	3,441.58	2,556,545.39	2,122,066.88					434,478.51			
United States possessions and foreign <sup>1</sup>	93,090.54	1,062.00	565.00	250,339.91	193,489.71	56,850.20							
Manila, P. I.	221,939.29	8,809.16	6,674.05	516,705.45	203,506.86		782.46	1,423.19		310,992.94	354.49		
San Juan, P. R.	151,100.61	3,165.29	2,104.38	331,325.16	206,455.69					23,214.27		1,274.66	
Total	40,868,638.55	1,405,600.93	622,899.08	158,514,599.52	125,077,406.14	18,652,194.52	309,638.28	373,052.44		14,102,306.14	117,320.16	18,201.92	114,248.76

<sup>1</sup> Not including Manila, P. I. and San Juan, P. R.

## CONSTRUCTION TABLES

TABLE 50.—Statement showing by location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1939 and 1940, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1942 (the program as outlined for 1941 and 1942 is tentative)

Location	Beds available June 30, 1939		Additions fiscal year 1940		Beds available June 30, 1940		Additions fiscal year 1941		Beds available June 30, 1941		Additions fiscal year 1942		Beds available June 30, 1942	
	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary
Albuquerque, N. Mex	259				259				259				259	
Alexandria, La	621				621				621				621	
Amarillo, Tex			156		156				156				156	
American Lake, Wash	710				710				710				710	
Atlanta, Ga	265				265		59		324				324	
Augusta, Ga	1,089				1,089				1,089				1,089	
Baltimore, Md							50		50				50	
Batavia, N. Y	297				297				297				297	
Bath, N. Y	428	1,067		415	428	1,432			428	1,432			428	1,482
Bay Pines, Fla	444	444		390	444	824			444	824			444	824
Bedford, Mass	1,116		368		1,484				1,484				1,484	
Biloxi, Miss	207	793			207	793			207	793			207	793
Boise, Idaho	203	147			203	147			203	147			203	147
Bronx, N. Y	973				973		626		1,599		100		1,699	
Camp Custer, Mich	1,010		528		1,538				1,538				1,538	
Cavandisga, N. Y	1,115				1,115				1,115				1,115	
Castle Point, N. Y	479				479				479				479	
Cheyenne, Wyo	107		44		151				151				151	
Chillicothe, Ohio	1,102		451		1,553		31		1,522		90		1,612	
Cleveland, Ohio							269		269				269	
Coatesville, Pa	1,459				1,459				1,459				1,459	
Columbia, S. C	618				618				618				618	
Dallas, Tex							262		262				262	
Darville, Ill	1,805		17		1,798		69		1,867				1,867	
Dayton, Ohio	1,050	2,199		869	1,050	3,068			1,050	3,068			1,050	3,068
Dearborn, Mich	351				351				351				351	
Des Moines, Iowa	300				300		83		383				383	
Downey, Ill	1,135		340		1,475				1,475				1,475	
Dwight, Ill	225		129		196				196				196	
Excelsior Springs, Mo	252				252				252				252	
Fargo, N. Dak	184		13		181				181				181	
Fayetteville, Ark	258				258				258				258	
Fayetteville, N. C							307		307				307	
Fort Bayard, N. Mex	305				305				305				305	

See footnotes at end of table.

TABLE 50.—Statement showing by location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1939 and 1940, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1942 (the program as outlined for 1941 and 1942 is tentative)—Continued

Location	Beds available June 30, 1939		Additions fiscal year 1940		Beds available June 30, 1940		Additions fiscal year 1941		Beds available June 30, 1941		Additions fiscal year 1942		Beds available June 30, 1942	
	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary
Fort Harrison, Mont	145				145				145				145	
Fort Lyon, Colo	805				805				805				805	
Gulfport, Miss	788				788				788				788	
Hines, Ill	1,750				1,750				1,750				1,750	
Hot Springs, S. Dak	281	516		35	281	551			281	551			281	551
Huntington, W. Va	210		107		317				317				317	
Indianapolis, Ind	172		174		346				346				346	
Jefferson, Barracks, Mo	415		97		512		78		590		100		690	
Keocoughtan, Va	497	2,260	37	149	534	2,111			534	2,111			534	2,111
Knoxville, Iowa	1,015		305		1,320				1,320				1,320	
Lake City, Fla	353				353				353				353	
Legion, Texas	420				420				420				420	
Lexington, Ky	559				559				559				559	
Lincoln, Nebr	250		1		251				251				251	
Livermore, Calif	339				339				339				339	
Los Angeles, Calif	2,067	3,032	362		2,429	3,032		314	2,429	3,346			2,429	3,346
Lyons, N. J	1,392		358		1,750				1,750				1,750	
Marion, Ill											160	367	160	367
Marion, Ind	1,509				1,509				1,509		134		1,643	
Memphis, Tenn	450				450				450				450	
Mendota, Wis	295				295				295				295	
Minneapolis, Minn	642		2		644		7		651				651	
Montgomery, Ala							269		269				269	
Mountain Home, Tenn	556	1,660		63	556	1,723			556	1,723			556	1,723
Murfreesboro, Tenn			785		785				785				785	
Muskogee, Okla	423				423				423				423	
Newington, Conn	286		19		305				305				305	
Northampton, Mass	773				773				773				773	
North Little Rock, Ark	1,355		5		1,360				1,360				1,360	
Northport, L. I., N. Y	2,220				2,220				2,220				2,220	
Oteen, N. C	850				850				850				850	
Outwood, Ky	375				375				375				375	
Palo Alto, Calif	1,026		135		1,161				1,161				1,161	
Perry Point, Md	1,296				1,296				1,296		179		1,475	
Pittsburgh, Pa	505		255		760				760				760	
Portland, Oreg	406				406				406				406	
Reno, Nev	23				26				26				26	
Roanoke, Va	1,008				1,008		155		1,163		164		1,327	

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Roseburg, Oreg.....	560	6			560	6			560	6			560	6
Rutland Heights, Mass.....	467		1		468				468				468	
St. Cloud, Minn.....	1,046		13		1,059				1,059				1,059	
Salt Lake City, Utah.....	104				104		49		153				153	
San Fernando, Calif.....	360				360				360				360	
San Francisco, Calif.....	336		3		339				339				339	
Sheridan, Wyo.....	598		12		596				596				596	
Sunmount, N. Y.....	518				518				518				518	
Togus, Maine.....	294	1,155			294	1,155	6		300	1,155			300	1,155
Tucson, Ariz.....	358				358				358				358	
Tuscaloosa, Ala.....	535				535		20		555				555	
Tuskegee, Ala.....	1,498				1,498		18		1,516				1,516	
Waco, Tex.....	941		181		1,122				1,122				1,122	
Wadsworth, Kans.....	734	1,375		238	734	1,613			734	1,613			734	1,613
Walla Walla, Wash.....	400		21		421				421				421	
Washington, D. C.....	327				327				327				327	
Whipple, Ariz.....	409		18		401				401				401	
White River Junction, Vt.....	110		78		188				188				188	
Wichita, Kans.....	180		66		246				246				246	
Wood, Wis.....	1,178	1,691	15	301	1,193	1,992			1,193	1,992			1,193	1,992
Total.....	54,779	16,345	{ 4,907 149 }	{ 2,301 149 }	59,637	18,497	{ 2,327 131 }	314	61,933	18,811	927	367	62,860	19,178
Plus emergency domiciliary beds.....		700				700				700				700
Grand total.....	54,779	17,045	4,858	2,152	59,637	19,197	2,266	314	61,933	19,511	927	367	62,860	19,878

1 Decrease.

TABLE 51.—Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration June 30, 1940.

Location	Public 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60 <sup>1</sup>	Public 384, 66th; first Langley Act, \$18,600,000	Public 194, 67th; second Langley Act, \$17,000,000	Public 197, 68th; third Langley Act H. F. S. 24-26, \$3,850,000	Public 197, 68th; Public 587, 68th; H. F. S. 26-27, \$8,000,000 <sup>2</sup>	Public 587, 68th; Public 480, 70th; H. F. S. 4 and 5 New York, \$13,000,000 <sup>3</sup>	Public 480, 70th; fifth act H. F. S. 28-29, \$7,000,000
Alabama: Tuskegee .....		\$1,985,252.00				\$1,000.00	\$271,234.00
Arizona:						1,150,351.17	275,733.97
Tucson .....							
Whipple .....	\$28,354.95	555,185.80					296,814.11
Arkansas: North Little Rock .....		238,950.17					
California:							
Camp Kearney (closed) .....	26,907.24		\$1,351,211.25				
Livermore .....						174,076.33	
Palo Alto .....	159,546.88	1,250,400.00					
San Fernando .....			103,409.33	\$1,150,251.27		299,604.25	
Colorado: Fort Lyon .....							
Connecticut:							
New Haven (closed) .....	23,227.76					1,198,589.61	
Newington .....							
District of Columbia:							
Washington .....	959,744.00					225,499.23	
Walter Reed (Army) .....					\$878,006.03	271,561.02	
Florida:							
Jacksonville (closed) .....	28,958.60						
Lake City .....	146,894.08	256,821.04					
Georgia:						599,279.89	
Atlanta .....	202,027.94						
Augusta .....	42,856.27	819,126.66					
Idaho: Boise .....	111,826.25						
Illinois:					1,048,637.97	801,431.90	
Downey .....							
Dwight .....			291,492.06				
Hines .....	3,343,414.74					433,423.15	865,533.55
Indiana: Marion .....		161,219.97					245,889.25
Iowa: Knoxville .....			1,205,652.09			293.40	
Kansas: Wadsworth .....		16,601.76					
Kentucky:						926,914.20	70,717.47
Lexington .....							
Outwood .....	2,210,032.23						
Pikesville (abandoned) .....			15,280.88				

Louisiana: Alexandria.....	107,719.14	57,598.18				357,208.16	1,049,967.73
Maryland:							
Fort McHenry (closed).....	67,614.54						
Perry Point.....	196,051.93	458,484.19					
Massachusetts:							
Bedford.....					1,022,995.99	630,627.04	329,903.09
Northampton.....			2,450,930.44				6,000.00
Rutland Heights.....		786,601.37					
West Roxbury (closed).....	71,566.40						
Michigan: Camp Custer.....			1,932,715.49				
Minnesota:							
Minneapolis.....				506,090.34	1,365,195.91	3,939.01	250,756.81
St. Cloud.....							
Mississippi: Gulfport.....							
Missouri:							
Excelsior Springs.....			297,518.47			607,887.04	7,500.00
Jefferson Barracks.....		1,197,189.20				145,942.25	
St. Louis (closed).....	4,141.60						
Montana: Fort Harrison.....	97,598.22						
Nebraska: Lincoln.....						954,034.00	75,000.00
New Jersey:							
Cape May (closed).....	21,999.29						
Lyons.....						60,138.60	1,838,681.85
New Mexico:							
Deming (closed).....	3,712.35						
Fort Bayard.....	38,411.80	960,273.41					
New York:							
Bronx.....		3,460,954.22					
Castle Point.....		2,482,745.27	1,610.72				
Danville (closed).....	7,504.63						
Fox Hills (closed).....	83,829.64						
Hudson St. (P. H. S.).....	359,700.12						
Northport, Long Island.....			231,121.56	198,375.70	3,028,541.83	357,976.30	
Stapleton (P. H. S.).....	217,779.93						
Sunmount.....			1,816,926.43				
North Carolina: Oteen.....	11,913.48	419,679.91				145,263.84	628,228.82
North Dakota: Fargo.....						238,859.48	
Ohio:							
Chillicothe.....			1,575,450.77			849.00	255,509.79
Dayton.....		837,778.08					
Oklahoma: Muskogee.....				375,000.00	100,000.00		
Oregon: Portland.....						1,307,651.91	
Pennsylvania:							
Coatesville.....						1,592,383.58	178,776.03
Parkview (closed).....	12,643.50						
Pittsburgh.....		125,325.00	1,213,042.53			183,301.21	

See footnotes at end of table.

TABLE 51.—Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration June 30, 1940—Continued.

Location	Public 326, 65th; and subsequent deficiency appropriations, \$11, 393, 682. 60 1	Public 384, 66th; first Langley Act, \$18, 600, 000	Public 194, 67th; second Langley Act, \$17, 000, 000	Public 197, 68th; third Langley Act H. F. S. 24-26, \$3, 850, 000	Public 197, 68th;; Public 587, 68th; H. F. S. 26-27, \$8, 000, 000 3	Public 587, 68th; Public 480, 70th; H. F. S. 4 and 5 New York, \$13, 000, 000 4	Public 480, 70th; fifth act H. F. S. 28-29, \$7, 000, 000
South Carolina: Greenville (closed) .....	\$610, 242. 89						
South Dakota: Hot Springs .....		\$977. 02		\$532, 375. 66		\$36, 764. 00	
Tennessee: Memphis .....			\$872, 817. 06				
Texas:							
Corpus Christi (closed) .....	139, 296. 11						
Houston (closed) .....	42, 182. 28						
Legion .....					\$1, 182, 000. 00		
Virginia:							
Norfolk (P. H. S.) .....	889, 831. 78						
Sewells Point (closed) .....	69, 542. 38						
Washington:							
American Lake .....			1, 382, 983. 78				\$65, 950. 00
Walla Walla .....		443, 455. 79					236, 553. 16
Wisconsin:							
Waukesha 5	466, 393. 69						
Wood .....		1, 302, 559. 49					
Wyoming: Sheridan		172, 127. 46					
Equipment .....	209, 799. 84	285, 121. 50					
Technical services .....	175, 543. 09	299, 591. 33	527, 118. 83	35, 386. 26	61, 580. 74	295, 150. 43	13, 649. 19
Surplus .....	189, 169. 28	25, 916. 08		3, 882. 80	10 350, 000. 00		37, 601. 18
Miscellaneous .....	15, 703. 75	65. 10					
<b>Total</b> .....	<b>11, 393, 682. 60</b>	<b>18, 600, 000. 00</b>	<b>17, 000, 000. 00</b>	<b>3, 850, 000. 00</b>	<b>8, 000, 000. 00</b>	<b>13, 000, 000. 00</b>	<b>7, 000, 000. 00</b>

Location	Public 29, 71st; sixth act, \$15, 950, 000	Public 868 71st; seventh, act, \$20, 877, 000	Special acts for individual projects, \$12, 473, 885	Hospital and domiciliary facilities, \$29, 765, 000 4	Allocations from relief appropriations, \$16, 309, 850 3	General post Fund, \$1, 128, 173. 52 6	Annual appropriations, \$25, 165, 821. 10 7	Total \$200, 511, 112. 22
Alabama:								
Montgomery .....				\$1, 171, 319. 97				\$1, 171, 319. 97
Tuscaloosa .....	\$880, 961. 22	\$137, 462. 02			\$196, 179. 32		\$57, 095. 65	1, 371, 698. 21
Tuskegee .....		280, 946. 17		287, 193. 94	29, 113. 67		251, 356. 50	3, 106, 096. 28
Arizona:								
Tucson .....	252, 882. 60						114, 553. 10	1, 793, 520. 84
Whipple .....				715, 766. 22			142, 189. 14	1, 441, 496. 11

Arkansas:									
Fayetteville		831,529.39						48,062.46	879,591.85
Hot Springs (Army)	1,049,931.72								1,049,931.72
North Little Rock	194,174.52	600,000.00		323,376.73				941,195.65	2,594,511.18
California:									
Camp Kearney (closed)									26,907.24
Livermore	17,688.00			89,300.65				393,907.81	1,852,117.71
Los Angeles		840,526.20	\$3,955,339.94	1,563,363.26	595,660.64	\$79,406.28		307,381.34	7,341,677.66
Palo Alto		7,000.00	49,837.59		272,670.65			1,594,449.39	3,507,980.84
San Fernando				207,251.29				129,864.00	1,590,775.89
San Francisco	1,000,000.00	239,484.24						26,893.00	1,266,377.24
Colorado: Fort Lyon		441,436.34		474,934.17				116,688.00	1,332,662.76
Connecticut:									
New Haven (closed)									23,227.76
Newington		119,689.26		79,754.09		3,047.98		84,361.45	1,485,442.39
District of Columbia:									
Washington								605,924.54	1,791,167.77
Walter Reed (Army)									1,149,567.05
Florida:									
Bay Pines			1,046,082.90	1,220,946.63		149,617.81	164,204.81	2,580,852.15	2,580,852.15
Jacksonville (closed)								28,958.60	28,958.60
Lake City		20.00		215,649.90				382,267.73	1,001,652.75
Georgia:									
Atlanta				272,304.28			150,189.96	1,223,802.07	1,223,802.07
Augusta	219,906.14	216,422.87		6,000.00	9,759.22		1,271,147.58	2,585,218.74	2,585,218.74
Idaho: Boise		241,332.35					238,312.30	591,470.90	591,470.90
Illinois:									
Danville		536,374.97	\$ 883,739.81	72,421.73	56,881.14	37,192.23	191,528.50	1,778,138.38	1,778,138.38
Downey	587,590.84				474,372.93		909,720.76	3,821,754.40	3,821,754.40
Dwight							39,743.70	331,235.76	331,235.76
Hines	75,792.87	61,542.28	492,261.14				1,936,849.66	7,208,817.39	7,208,817.39
Marion				49,095.00				49,095.00	49,095.00
Indiana:									
Indianapolis	550,000.00	74,311.32			288,163.60		111,509.61	1,023,984.53	1,023,984.53
Marion			691,165.54	272,292.76	39,498.42		461,444.05	1,625,620.74	1,625,620.74
Iowa:									
Des Moines		921,497.31		118,080.63			76,184.93	1,115,762.87	1,115,762.87
Knoxville	348,889.30	178.50		712,936.95	516,948.62		107,642.18	3,138,430.29	3,138,430.29
Kansas:									
Wadsworth		1,165,820.25		127,628.86	377,795.68	7,877.00	116,547.18	1,812,270.73	1,812,270.73
Wichita	570,150.63	190,494.78			119,920.63		50,868.20	931,434.24	931,434.24
Kentucky:									
Lexington		97,175.95		685,426.14			88,851.79	1,769,085.55	1,769,085.55
Outwood							188,095.00	2,398,127.23	2,398,127.23
Pikesville (abandoned)							15,280.88	15,280.88	15,280.88
Louisiana: Alexandria									
Maine: Togus			609,798.29	347,103.77	1,132,362.89	198,984.14	241,944.91	2,530,194.00	2,530,194.00
Maryland:									
Port McHenry (closed)								67,614.54	67,614.54
Perry Point	193,626.68	290,923.31	149,577.80	280,970.42			1,552,191.00	3,121,825.23	3,121,825.23

See footnotes at end of table.

TABLE 51.—Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration June 30, 1940—Continued.

Location	Public 29, 71st; sixth act, \$15, 950, 000	Public 868, 71st; seventh act, \$20, 877, 000	Special acts for individual projects. \$12, 473, 585	Hospital and domiciliary facilities. \$29, 765, 000 <sup>4</sup>	Allocations from relief appropriations. \$16, 309, 850 <sup>5</sup>	General post Fund, \$1, 126, 173. 52 <sup>6</sup>	Annual appropriations, \$25, 165, 821. 10 <sup>7</sup>	Total \$200, 511, 112. 22
Massachusetts:								
Bedford	\$368, 158. 34	\$306, 380. 16		\$514, 140. 30	\$475, 203. 50		\$314, 030. 74	\$3, 961, 439. 16
Northampton				328, 102. 80	28, 160. 37		511, 754. 11	3, 324, 947. 72
Rutland Heights		381, 128. 01					901, 852. 33	2, 069, 581. 71
West Roxbury (closed)			\$23, 405. 32					94, 971. 72
Michigan:								
Camp Custer	420, 921. 79			332, 967. 99	615, 123. 13		220, 255. 28	3, 521, 983. 68
Dearborn		1, 399, 652. 65		155, 119. 14			13, 014. 00	1, 567, 785. 79
Minnesota:								
Minneapolis		87, 641. 90					185, 594. 39	2, 144, 522. 54
St. Cloud	17, 525. 18	221, 433. 00		582, 944. 58			358, 801. 00	2, 335, 901. 53
Mississippi:								
Biloxi		73, 897. 32	893, 917. 10	458, 209. 46		\$109, 023. 21	102, 377. 90	1, 637, 424. 99
Gulfport	449, 739. 25			245, 907. 16			369, 160. 11	1, 895, 022. 88
Missouri:								
Excelsior Springs							70, 561. 00	983, 466. 51
Jefferson Barracks				553, 888. 05		130, 160. 38	262, 618. 28	2, 289, 798. 16
St. Louis (closed)							4, 141. 60	4, 141. 60
Montana: Fort Harrison		337, 888. 39					493, 782. 33	929, 268. 94
Nebraska: Lincoln		89, 067. 62			77, 525. 32		79, 884. 79	1, 275, 511. 73
Nevada: Reno		99, 681. 40					15, 618. 00	115, 299. 40
New Jersey:								
Cape May (closed)								21, 999. 29
Lyons	1, 038, 073. 77	34, 642. 50		791, 963. 99	629, 906. 67		245, 998. 09	4, 640, 405. 47
New Mexico:								
Deming (closed)								3, 712. 35
Albuquerque	1, 166, 901. 79						67, 626. 46	1, 228, 528. 25
Fort Bayard				27, 581. 39			100, 570. 00	1, 126, 836. 60
New York:								
Bath		582, 000. 00		291, 601. 39	377, 760. 36		158, 422. 09	1, 409, 783. 84
Batavia		894, 774. 38					119, 013. 78	1, 013, 788. 16
Bronx	441, 719. 36			336, 600. 00	2, 401, 957. 21		266, 701. 97	6, 907, 932. 70
Canandaigua	1, 576, 183. 58			1, 108, 034. 46			117, 298. 38	2, 801, 516. 42
Castle Point	6, 725. 17						249, 409. 85	2, 740, 491. 01
Danville (closed)								7, 504. 63
Fox Hills (closed)								83, 829. 64
Hudson St. (P. H. S.)								359, 700. 12
Northport, Long Island	810, 407. 05			1, 479, 738. 05			239, 636. 65	6, 345, 797. 14
Stapleton (P. H. S.)								217, 779. 93
Sunmount		174, 160. 45					527, 931. 00	2, 519, 017. 88

North Carolina:									
Fayetteville				1,221,528.65					1,221,528.65
Oteen		514,807.49	96,955.81					962,036.38	2,778,885.73
North Dakota: Fargo		51,966.52						84,894.67	462,165.89
Ohio:					74,765.72				
Chillicothe				696,003.10	351,282.60			622,435.06	3,940,776.30
Cleveland		439,245.98			1,295,760.03				1,295,760.03
Dayton					347,423.57				4,427,672.89
Oklahoma: Muskogee		53,551.20	1,449,146.56	1,325,331.91			3,458.88	410,982.69	1,440,432.45
Oregon:							135,771.00	213,297.26	
Portland								61,102.00	1,446,429.94
Roseburg		77,676.03						18,974.00	1,307,236.08
Pennsylvania:			1,056,260.19	74,251.54	35,000.00		122,750.35		
Coatesville	148,507.95								
Parkview (closed)		881,416.62		566,923.77				147,753.22	3,515,761.17
Pittsburgh						459,167.66			12,643.50
South Carolina:								363,441.71	2,746,761.76
Columbia									
Greenville (closed)		1,025,340.37		419,269.08				142,162.06	1,586,771.51
South Dakota: Hot Springs									610,242.89
Tennessee:		300.00		187,536.69				84,356.00	842,309.37
Memphis									
Mountain Home	396,435.31							210,811.18	1,480,063.55
Murfreesboro			638,910.67	699,759.46	13,512.53		4,975.79	47,810.00	1,404,968.45
Texas:		1,600,167.79			572,623.04			15,960.00	2,188,750.83
Amarillo									
Corpus Christi (closed)								961,908.27	14,961.40
Dallas									976,869.67
Houston (closed)								1,175,842.10	139,296.11
Legion									1,175,842.10
Waco									42,182.28
Utah: Salt Lake City	1,446,601.86	818,185.77		283,827.00	236,338.65			236,946.23	1,418,946.23
Vermont: White River Junction	464,057.75			193,798.22				50,785.00	2,835,738.28
Virginia:		554,278.90		33,950.00		175,687.85		23,246.00	681,101.97
Kecoughtan								17,490.00	781,416.75
Norfolk (P. H. S.)			51,208.61	846,134.96	48,419.20	25,872.31		479,924.97	1,451,560.05
Roanoke									889,831.78
Sewells Point (closed)		284,448.40		1,102,970.19	1,364,371.26	115,889.16		75,641.23	2,943,320.24
Washington:									69,542.38
American Lake		164,656.00							
Walla Walla		96,686.71						390,624.58	2,004,214.36
West Virginia: Huntington	699,869.12	150,000.00						316,446.00	1,093,141.66
Wisconsin:				35,853.57		182,374.76		148,352.49	1,216,449.94
Waukesha									
Wood	5,906.27	283,968.63	17,499.85	330,282.49	62,852.57		2,147.00	28,998.00	495,391.69
Wyoming:								302,755.59	2,307,971.89
Cheyenne		448,177.79		96,497.01				29,263.77	573,938.57
Sheridan		218,519.64						389,991.00	780,638.10
Equipment									494,921.34

See footnotes at end of table.

**TABLE 51.—Statement of the accounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration June 30, 1940—Continued.**

Location	Public 29, 71st; sixth act, \$15,950,000	Public 368, 71st; seventh act, \$20,877,000	Special acts for individual projects, \$12,473,585	Hospital and domiciliary facilities, \$29,765,000 4	Allocations from relief appropriations, \$16,309,850 5	General post Fund, \$1,126,173.52 6	Annual appropriations, \$25,165,821.10 7	Total \$200,511,112.22
Technical services.....	\$443,948.34	\$625,119.98	\$189,750.00	\$871,945.24				3,538,783.43
Surplus.....	9,662.00	34,097.12	178,727.88		\$22,945.21			852,001.55
Unobligated.....	3,051.66	160,439.69		3,810,086.39				3,973,577.74
Miscellaneous.....		14,950.43			214,601.01			245,320.29
Total.....	15,950,000.00	20,877,000.00	12,473,585.00	29,765,000.00	16,309,850.00	\$1,126,173.52	\$25,165,821.10	\$200,511,112.22

<sup>1</sup> This figure includes: Mar. 3, 1919, Public, 326, \$9,050,000; Mar. 6, 1920, Public, 155, \$500,000; June 5, 1920, Public, 246, \$295,000; Mar. 1, 1921, Public, 338, \$400,000; Mar. 4, 1921, Public, 389, \$300,000; June 16, 1921, Public, 18, \$750,000; rents at Perryville, Md., \$98,682.60.

<sup>2</sup> This figure includes \$3,000,000 from the third act and \$5,000,000 from the fourth act.

<sup>3</sup> This figure includes \$5,000,000 from the fourth act and \$8,000,000 from the fifth act.

<sup>4</sup> This figure includes \$21,250,000 from Public, No. 260, 74th Cong.; \$4,500,000 from Public, No. 534, 75th Cong., and \$4,015,000 from Public, No. 8, 76th Cong.

<sup>5</sup> This figure includes \$3,041,650 from National Recovery Act of 1933 and \$13,268,200 from Public Works Administration Appropriation Act for 1933.

<sup>6</sup> This figure is the amount obligated or expended since consolidation of veterans' activities, July 1930.

<sup>7</sup> This amount is for additions and betterments.

<sup>8</sup> Balance from Roseburg that was made generally available by Public, 260, 74th Cong., Aug. 12, 1935.

<sup>9</sup> Annexed to Wood, Wis., July 9, 1931.

<sup>10</sup> This is the amount appropriated for the Evergreen School for the Blind.

## BOARD OF APPEALS TABLE

TABLE 52.—Analysis of actions taken on cases disposed of by Board of Veterans' Appeals, July 2, 1939, through June 29, 1940

Claims involved	Actions							
	Total	Previous decisions affirmed	Previous decisions reversed	Previous decisions reversed in part	Modified decisions	Re-manded	With-drawn	Dis-missed
Disability:								
World War.....	24,844	21,366	1,344	492	75	1,153	285	129
Regular Establishment....	1,377	1,139	68	26		90	42	12
Spanish-American War....	468	423	24	3		15	1	2
Civil War.....	9	9						
Indian wars.....	18	17	1					
Death:								
World War.....	4,158	3,856	169	5		55	52	21
Regular Establishment....	221	200	14			3		4
Spanish-American War....	317	304	6			4	2	1
Civil War.....	71	66	3			1		1
Indian wars.....	7	7						
Mexican War.....	1	1						
Insurance.....	550	475	11	3		39	22	
Adjusted compensation.....	22	13	6				3	
Miscellaneous.....	33	28	5					
Total.....	32,096	27,904	1,651	529	75	1,360	407	170
Original review.....	47							
Grand total.....	32,143							
Total cases considered.....	16,377							
Ratio of actions to cases.....	1.96							



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