

ANNUAL REPORT
OF THE
ADMINISTRATOR
OF VETERANS'
AFFAIRS

FOR THE FISCAL YEAR
ENDED JUNE 30

1941



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1942

LETTER OF TRANSMITTAL

JANUARY 3, 1942.

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, 1941.

Supplementing the text, which contains a summary of new legislation as well as a report by activity of the relief rendered to veterans and their dependents, are statistical tables which permit following the trend of these benefits.

Respectfully,

FRANK T. HINES, *Administrator.*

CONTENTS

	Page
Letter of transmittal.....	III
List of tables.....	V
Introduction.....	1
Medical treatment and domiciliary care:	
Hospitalization.....	7
Domiciliary care.....	10
Hospital and domiciliary facilities.....	11
Future hospital and domiciliary construction.....	12
Operating and per diem costs for hospital and domiciliary facilities.....	13
Physical examinations and out-patient treatment.....	13
Dental activities.....	15
Pensions and compensation:	
Veterans.....	15
Dependents.....	18
Summary.....	19
Retirement of emergency, provisional, probationary, or temporary officers of the World War.....	20
Insurance.....	21
Finance.....	28
Supply activities.....	29
Legal activities:	
Legislation.....	29
Interpretative law.....	33
Guardianship.....	35
Appeals.....	36
Personnel.....	37
Statistical tables.....	39
Index.....	119

LIST OF TABLES FOR THE ANNUAL REPORT, FISCAL YEAR 1941

MEDICAL AND DOMICILIARY TABLES

Table	Page
1. Clinical laboratory tests and X-ray examinations, fiscal years 1924-41 ..	39
2. Out-patient medical service, by service rendered, fiscal years 1924-41 ..	39
3. Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-41 ..	40
4. Number of out-patient examinations divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-41 ..	40
5. Admissions of United States veterans for hospital treatment and domiciliary care, fiscal years 1920-41 ..	40
6. Patients admitted for hospital treatment or domiciliary care during fiscal year 1941, by class of beneficiary, groups of hospitals, and type of patient.....	41
7. Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex, and color, fiscal year 1941 ..	42
8. Beneficiaries remaining under hospital treatment or domiciliary care June 30, 1941, by class of beneficiary, groups of hospitals, and type of patient.....	43
9. United States veterans remaining under hospital treatment or domiciliary care, June 30, 1941, by State location of facility or hospital and veterans' reported State of residence.....	44
10. United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year 1919-41 ..	48
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, 1919-41 ..	49
12. Domiciliary and hospital discharges of United States veterans, showing results of hospital treatment, and type of patient, fiscal year 1941 ..	50

Table	Page
13. Number of living veterans who were receiving monetary benefits, and the number of deceased veterans whose dependents were receiving monetary benefits, by wars, at the end of each fiscal year and amounts disbursed for these benefits 1910-41.....	51
14. Statement showing the average annual value of monetary benefits, exclusive of insurance and adjusted compensation, by wars, and regular establishment, at the end of each fiscal year 1910-41.....	55
15. Statement showing, by wars and regular establishment, 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, 1941 (exclusive of insurance and adjusted compensation).....	57
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 1923-41.....	58
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, 1941.....	61
18. World War compensation—Service-connected active disability awards; number of disabled veterans rated on a temporary basis, showing those receiving additional compensation for dependents, and number of dependents, as of June 30, 1941.....	64
19. World War veterans receiving pensions for non-service-connected disabilities classified by type of major disability, as of June 30, 1941.....	64
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, 1941.....	64
21. Spanish-American War veterans receiving pensions for service-connected disabilities, showing type of major disability and degree of impairment, as of June 30, 1941.....	65
22. Spanish-American War veterans receiving pensions for non-service-connected disabilities as of June 30, 1941.....	66
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, 1941.....	67
24. Age groups of World War, Spanish-American War, and Regular Establishment veterans in receipt of compensation and pension benefits, as of June 30, 1941.....	69
25. Terminations of compensation or pension disability awards, showing reasons for terminations during fiscal year 1941.....	69
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, 1941.....	70
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 1923-41.....	70
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, 1941.....	71
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, 1941.....	71
30. Terminations of compensation or pension death awards, showing reasons for terminations during fiscal year 1941.....	72
RETIREMENT OF EMERGENCY, PROVISIONAL, PROBATIONAL, OR TEMPORARY OFFICERS' TABLE	
31. Emergency, provisional, probational, or temporary officers of the World War entitled to retirement pay as of June 30, 1941, classified by organization and rank.....	73

CONTENTS

VII

ADJUSTED-COMPENSATION TABLES

Table	Page
32. Number of applications for adjusted compensation received by fiscal years from September 1924, to June 30, 1941-----	74
33. Action taken on applications for adjusted compensation to June 30, 1941-----	74
34. Dependency death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1941-----	74

INSURANCE TABLES

35. Number of United States Government term, converted and national service life insurance claims awarded by fiscal years from October 1917, to June 30, 1941-----	75
36. Term and automatic insurance-active disability and death awards, as of June 30, 1941-----	75
37. Term and automatic insurance terminated disability and death awards as of June 30, 1941-----	75
38. Converted insurance claims awarded and terminated during the calendar year 1940, by plan of insurance-----	76
39. Report of United States Government life insurance in force December 31, 1940, total, all plans-----	78
40. Report of United States Government life insurance in force by plan as of December 31, 1940-----	78

FINANCE TABLES

41. Analysis of reported obligations from all appropriations, by purpose, fiscal year 1941-----	78
42. Appropriations and other receipts versus disbursements to June 30, 1941-----	80
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-----	82
44. An approximate distribution of expenditures by States during fiscal year 1941, showing the number of beneficiaries, as of June 30, 1941--	89
45. An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1941, showing number of beneficiaries as of June 30, 1941-----	98
46. Policy loans—United States Government life insurance fund—Summary for fiscal year 1941-----	101
47. Financial statement of the United States Government life insurance fund by calendar years from origin of fund to December 31, 1940---	102

GUARDIANSHIP TABLES

48. Incompetent and minor wards under guardianship—June 30, 1941---	104
49. Summary of fiduciary accounts, guardians' commissions, and attorneys' fees, for fiscal year 1941-----	105

CONSTRUCTION TABLES

50. Statement showing, by location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1940 and 1941, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1943-----	107
51. Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction from March 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, 1941-----	110

BOARD OF APPEALS TABLE

52. Analysis of actions taken on cases disposed of by Board of Veterans' Appeals June 29, 1940, through June 28, 1941-----	118
--	-----

ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1941

INTRODUCTION

The Veterans' Administration, schooled in its relatively fixed peace time responsibilities, experienced during the past year, as did other agencies of the government and citizens at large, the impact of the National Defense program. Effectively it geared itself to meet greatly increased duties. The future potential requirements in its several fields of activity were subject to studied appraisal to the end that plans would be devised to solve expeditiously whatever problems might arise, and concurrently to assure no diminution in the quality of service in behalf of all veterans.

During October 1940, with the passage of Public Acts No. 801 and 861, the Veterans' Administration was faced with the immediate task of organizing to handle applications for National Service Life Insurance from those in the active service of our land and naval forces, including persons selected for training and service under the Selective Training and Service Act of 1940, and to fulfill the Government's guarantee of payment of certain premiums on insurance issued by commercial insurers while the insured is on active military or naval duty. Through October 1941, more than 662,000 applications for National Service Life Insurance had been received representing approximately \$2,285,000,000 of insurance. The extent of the administrative task involved in the consideration of these applications is indicated by the fact that during the month of March 1941, alone, 132,907 applications for insurance were received. Necessarily, the Insurance and Finance Services of the Veterans' Administration were immediately expanded to meet these demands, new personnel trained, and the work organized to flow smoothly and promptly.

With the rapid growth of the defense forces, it was necessary to anticipate the problem of claims to be received, not only for insurance under the National Service Life Insurance Act of 1940, but also for pension by those veterans disabled in service, and by their dependents where the veteran has died in service or died from a disability resulting from service.

With emphasis placed on mechanized forces together with the enlargement of the air force, it may well be expected that numerically a considerable number of accidental injuries and deaths will accompany our military training program. Too, there is a certain percentage of men in military and naval training who will suffer from disease, with resultant disabilities and death, and these men in turn are entitled to those pension benefits, as are their dependents, to which hitherto under present laws have been the members of our armed forces serving other than in time of war. While during the year the volume of such claims was not great, progressively it may be expected that this

volume will increase and become an important factor in the adjudicative work load. The Veterans' Administration will determine these cases promptly, as an essential contribution to National Defense.

In the field of medical activities and hospitalization, the preparations for National Defense have been aided through the application of the experience of the Veterans' Administration, its facilities and its physicians and technicians. But on the other hand this same program has created problems of administration which have required intensive study and application to solve.

Considerable inroads have been made upon the personnel of the Veterans' Administration to meet the needs of the armed forces. This drain, while especially affecting physicians and dentists, has been felt also in relation to other types of personnel engaged in medical activities. The turnover in hospital ward and mess attendants has been much accelerated, not only because of military necessities proper, but because opportunities for better wages are offered through industrial expansion over the country.

In regard to physicians, dentists, and other medical personnel who were members of the National Guard called into Federal service, and employees who were registrants under the Selective Training and Service Act, no intervention by the Veterans' Administration was attempted. There were comparatively few employees in the first of these groups; and it was felt that in respect to registrants, the local boards of the Selective Service System would carefully consider deferment of military service in view of the necessary nature of the duties of the registrants for the Veterans' Administration. But as to the large number of Reservists of the Army and Navy it was thought necessary to effect such ordered control of their releases as would not seriously cripple the continuance of the medical activities of the Veterans' Administration. A plan was worked out whereby key personnel in the positions of physicians, dentists and laboratorians would be considered for release for extended military service upon receipt of requests from the Surgeon General, War Department. These requests, originating in the corps area headquarters to which such personnel was assigned, were to be relayed to the Adjutant General, who would refer them to the Surgeon General, to be taken up with the Medical Director, Veterans' Administration. If the Medical Director consented to release of the Reservist, he was to be informed if the Reservist successfully passed the physical examination preliminary to his proposed appointment. If so, the Medical Director was to appoint a date, 30 days after such notice, when the released Reservist would be subject to military orders, and would arrange a replacement at the field station concerned. While it has been at times inconvenient to release trained employees who could not be held to be occupying key positions, this agreement has been reasonably satisfactory for both parties to it. The Veterans' Administration has been willing to accept inconvenience in view of the necessities of the War Department, which has been equally considerate and understanding of the needs of the Veterans' Administration. For so long as the Veterans' Administration can select professional and sub-professional personnel of the requisite education and experience to fill vacated positions, the situation can probably be fairly well controlled. Some apprehension is felt, however, because of the heavy demand for professional personnel that is coming from other Federal agencies as well as the Veterans' Administration.

Psychiatrists of the Veterans' Administration, stationed at points where physicians in that specialty are few or wholly lacking, were granted authority to serve as members of the advisory boards of the Selective Service System; and, in the western part of New York, arrangements were made to have psychiatrists of the Veterans' Administration work as medical examiners of local boards. Physicians of the medical and hospital service, central office, served as members of an advisory board, convened at the headquarters, Selective Service System, to prepare instructions for physicians attached to local boards over the country, pertaining to the psychiatric examinations of registrants. In one or two instances, psychiatrists of the Veterans' Administration were authorized to serve at Army induction stations. Psychiatrists of the Veterans' Administration were participants in a program of educational seminars, for members of the advisory boards of the Selective Service System and examiners at induction stations of the Army, which were held in several large cities throughout the country.

The purpose of these educational seminars and of other cooperation lent by the Veterans' Administration was to emphasize the necessity for careful examination of registrants for selective military training who were suspected of disorders of the nervous system. The heavy burden of costs for monetary benefits and for hospitalization by the Veterans' Administration that was imposed through the hurried acceptance for military service in the World War of men suffering from gross defects, strongly suggests the wisdom of profiting by that experience.

Physicians of the medical and hospital service, central office, at the request of the Division of Medical Sciences, National Research Council, attended meetings of various committees on hospitalization—psychiatry, neurology, historical records, etc.—handling problems related to national defense.

The clinical and laboratory resources of the Veterans' Administration were extensively used by the armed forces during the year, particularly for X-ray examinations and electrocardiographic tracings with interpretations. Pending completion of camp hospitals, beds in neighboring facilities of the Veterans' Administration were used for ill or injured soldiers; and at two field stations—Kecoughtan, Va., and Ft. Custer, Mich.—entire wards were allocated to Army patients.

New hospital and domiciliary construction.—There were two appropriations for new construction during this year—one of \$3,500,000 contained in Public, No. 28, Seventy-seventh Congress, approved April 5, 1941, and the other of \$1,000,000 contained in Public Law No. 73, Seventy-seventh Congress, approved May 24, 1941. The first of these appropriations was obtained to provide \$2,000,000 for the erection of a 300 bed general facility in the Massachusetts-Rhode Island area and 164 additional N. P. beds at Canandaigua, N. Y., and \$1,500,000 for major betterments at existing facilities. The other appropriation of \$1,000,000 was obtained to permit the erection of a warehouse at Hines, Ill., to house the Supply Depot of this Administration now occupying rented space in Chicago. The construction involving additional beds follows the 10 year program included in the report of the Federal Board of Hospitalization on the future institutional needs of this Administration, the objectives of which the President approved in principle on May 8, 1940. The original 10 year program consists principally of projects providing additional beds for

mental patients and for the furnishing of domiciliary care, and upon completion will make available a total of 100,000 beds of all types. However, it should be mentioned that this program was prepared prior to legislation greatly expanding the military forces and that amendments thereto may be necessary from time to time as the result of the withdrawal of beds now used by this Administration in service hospitals. There is also the possibility that the program will have to be accelerated to meet the additional load expected from peace-time veterans who if discharged for disabilities incurred in line of duty are eligible for care and treatment by this administration.

Improved service in the medical care of beneficiaries.—During this year emphasis continued to be placed upon surgical intervention in the treatment of pulmonary tuberculosis and a new chest surgery center was established in the facility at Livermore, Calif., supplementing those already in operation at Castle Point, N. Y., Oteen, N. C., Legion, Tex., Tucson, Ariz., and San Fernando, Calif. However ideal results cannot be expected through utilization of surgical measures since the majority of patients are in an age group that is too old for employment of the more radical types of such intervention. Nevertheless, the relative percentage of discharges of beneficiaries who have attained arrest of pulmonary tuberculosis compares favorably with the results obtained in State, municipal, and private sanatoria. This is attributable not only to a superior type of care and treatment, including an especially high type dietary, but to the opportunity to receive extended hospitalization without cost. As regards neuropsychiatric disorders, the treatment of the disease popularly known as paresis, or general paralysis of the insane, from which death had been practicable inevitable in from 2 to 3 years after onset, has been notably influenced by hyperpyrexia therapy, induced by malaria inoculation or by diathermy, etc. Patients who had been suffering from this dread disease have, by such treatment, been restored to social and industrial life in their communities; while others, though not so much benefited that they were able to reach that level of rehabilitation, have been improved to the point where they have made a good intramural adjustment and require only a minimum of care and supervision. Similarly, schizophrenia (dementia precox), the mental disorder which is responsible for most admissions to hospitals for the mentally ill throughout this and other countries, and which had been characterized by a tendency to chronicity and dementia, has been successfully attacked by treatments such as the hypoglycemia (insulin) shock therapy introduced by Sakel, and by metrazol treatment. These measures, however, have yielded the best results in younger patients whose mental disorder is fairly recent. In older patients, whose symptoms have lasted for longer periods, the benefits have not been so marked. Consequently, since these "shock" treatments are rather drastic and require the most careful technique and supervision, the present trend is toward conservation in their use in such older patients.

Other treatment measures of demonstrated value for mentally ill patients, such as occupational therapy, recreational activities and "habit-training" for badly deteriorated patients, are intensively applied. The development of occupational therapy by the Veterans' Administration has been exceptional. The aim is to provide such variety of projects, outdoors or indoors, as will make it possible to assign all psychotic patients, except those whose physical condition

interdicts, to some activity that will capture his interest and divert him from introspection and severance from the world of realities.

Each year witnesses wider utilization of physiotherapy by the Veterans' Administration. This term comprehends treatment by massage, physical exercise or remedial gymnastics, and by water, heat, sunlight and artificial light and electric currents.

A large variety of ingenious apparatus has been marketed during recent years for administration of these various types of physiotherapy, and the Veterans' Administration has made extensive installations of the most approved and modern types of such equipment. For the widely prevalent and increasing disorders of the blood vessels, such mechanical measures as the suction-pressure boot, and vasocillator bed, and the intermittent venous occlusion method are employed. The increasingly favored short-wave diathermy apparatus (for "fever therapy" in organic brain disorders, arthritis, etc.) has been supplied 64 of the 93 physiotherapy clinics, to replace demoded equipment.

A fever-therapy clinic is being organized at Northport, L. I., N. Y., with especial installations of diathermy equipment, to supply high-temperature treatments for the mentally ill patients in that hospital, and to provide a training center for physicians and nurses from other hospitals, who will be sent to that clinic for instruction and subsequent return to their assigned stations. One of the installations at Northport is a new type cabinet which utilizes nebulized hot water to induce fever; a cold spray is used for the comfort of the patient while he is taking this hyperpyrexia treatment.

The research problem relative to the use of miniature X-ray films in mass radiography, which has been conducted with the cooperation of the staff of the Northport, L. I., N. Y., facility, has been further developed during the past fiscal year and is in full operation at this time. There is also being investigated in the roentgenological unit of the Northport facility, the use of sensitized paper negatives rather than the use of 14 by 17 negatives wherever possible, in the taking of X-rays, as a possible means of effecting economy.

Civilian Conservation Corps activities.—Throughout the fiscal year ending June 30, 1941, 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

The total patient load at the expiration of this year consisted of 58,160 United States veterans, classified by service as follows: World War, 52,088; Spanish-American War, 2,992; Civil War, 15; all other wars, expeditions, and occupations, 66; and Regular Establishment, 2,999. There were 12,488 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom 10,468 had service in the World War; 20 in the Spanish-American War; 1,997 in the Regular Establishment during peacetime; and 3 in other

which represented approximately 9 percent of the corps strength. At the close of the fiscal year ending June 30, 1940, there were 20,201 veterans in enrollment status. During the months of July, October, January, April, and May of the fiscal year 18,228 veterans were enrolled to fill vacancies occurring as a result of discharges. On April 9, 1941, the assistant director of the corps authorized intermediate enrollments for veterans, thus making eight enrollment opportunities within the fiscal year instead of the quarterly enrollments previously in effect. During the latter part of the fiscal year there was a decrease in the number of applications received from veterans for enrollment in the Corps. It is reasonably evident that this was the result of the expansion of employment opportunities in private industry as a result of the development of the National Defense Program. The enrollment strength at the close of the year was approximately 20,000.

Since the spring of 1933 when the first veterans were enrolled in the corps there have been approximately 213,000 veteran enrollments. The total number of veterans and their dependents who have received direct monetary benefits through allotments has now reached some 550,000.

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 Veterans' Administration during the fiscal year has continued to extend its cooperation to the United States Employment Service of the Social Security Board and other Government agencies and to recognized veterans organizations in an effort to assist veterans in obtaining employment. This cooperation has been extended through the field offices of the Veterans' Administration. The results obtained during the fiscal year just closed have been outstanding. The reports of the United States Employment Service show that as of June 30, 1940, there were 239,872 veterans registered for employment with the various State employment agencies. The corresponding figure for June 30, 1941, was 212,984.

The indications are that the unemployed veterans materially benefited by the improved industrial conditions which took place during the fiscal year as a result of increased employment opportunities incident to the development of the National Defense Program. While unemployment amongst veterans has been substantially relieved, especially amongst the more skilled workmen, the entire problem has not as yet been solved. There is yet a necessity for the continuation of the constructive program which has been instrumental in bringing about the favorable results thus far registered. Developments during the past year have indicated certain rather definite trends in relieving unemployment amongst veterans, among which are: the relaxation of employers' requirements with regard to age and physical condition; the opening up of opportunities for the older workers to fill the vacancies created by those who have entered the service under the provisions of the Selective Service Act; the decrease in the number of veterans seeking employment under the civil service as a result of increased opportunities in private industry; increased wages; and the

action on the part of veterans employed in public service jobs not in harmony with their major qualifications and abilities, to return to private employment in line therewith when the opportunity is presented.

Organization.—While at the time of the establishment of the Veterans' Administration in July 1930, there were 47 field stations operating as separate regional offices without collateral hospital or domiciliary facilities, today there remain but 10 such offices, namely, those at Manchester, N. H.; Boston, Mass.; Providence, R. I.; Philadelphia, Pa.; Jackson, Miss.; New Orleans, La.; Denver, Colo.; Little Rock, Ark.; Sioux Falls, S. Dak.; and Seattle, Wash. The office at Boston, Mass. will be merged upon construction of the approved new facility at that point. It is expected that eventually all regional offices will have been consolidated with other field facilities. In addition, the supply activities at four regional offices have been consolidated with other field facilities. Experience continues to demonstrate that the Administration is able to give equal or better service at combined facilities, with a minimum of administrative expense, because of the extensive and better coordinated activities which are immediately available to the veteran, especially in connection with his physical examination.

Continuously throughout the year the Veterans' Administration sought to maintain the administrative cost of its operations at a minimum consistent with efficient service, appreciating the magnitude of the cost of the Nation's defense program and the consequent necessity of effecting the maximum economy in the carrying on of nondefense activities. Recognizing that there may be no curtailment in the quality of service afforded veterans of the United States, nevertheless it is incumbent upon the Veterans' Administration to dispense its services at a minimum of overhead and to organize its work and carry out its many transactions as directly and as economically as possible. Constantly every effort is put forth to shorten procedures and to eliminate nonessential activities and effort. Especially has serious study been given to the question of further decentralization of operating functions, prompted by two primary reasons, first to afford to claimants and beneficiaries the most direct service within the area within which they reside, and, second, to help solve the problem of additional space demands in Washington due to the increasing requirements of the several defense agencies in the furtherance of the national defense program. These studies are continuing.

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 58,417, as compared with 56,841 on June 30, 1940, an increase of 1,576, or approximately 3 percent during this period. The neuropsychiatric load increased 1,509 and the general 86, while the tuberculosis load decreased 19. At the close of this year 78.53 percent of the United States veterans under hospitalization were receiving treatment for disabilities not of service origin, as compared with 78.22 percent on June 30, 1940.

The total patient load at the expiration of this year consisted of 58,160 United States veterans, classified by service as follows: World War, 52,088; Spanish-American War, 2,992; Civil War, 15; all other wars, expeditions, and occupations, 66; and Regular Establishment, 2,999. There were 12,488 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom 10,468 had service in the World War; 20 in the Spanish-American War; 1,997 in the Regular Establishment during peacetime; and 3 in other wars, occupations, or expeditions.

In addition to United States veterans there were under treatment 38 veterans of countries allied with the United States in the World War; 99 employees of the Civilian Conservation Corps and Works Progress Administration; and 120 miscellaneous beneficiaries. Included in the 58,160 United States veterans are 404 female and 5,540 colored beneficiaries.

Of the patients in hospitals at the close of this year 8.02 percent were under treatment for tuberculosis, 59.14 percent for neuropsychiatric diseases, and 32.84 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 58,160 United States veterans under treatment at the end of this year, 54,598 were in facilities controlled by the Veterans' Administration, 2,531 in other Government hospitals, and 1,031 in State or civil institutions. Over 67 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 2,395,736 admissions of United States veterans to hospitals, of which 187,374 were made during this year, an increase of more than 4 percent over 1940. The admissions for 1941 were the highest for 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, 1,548,675, or about 78 percent of all admissions, have been for the treatment of disabilities not connected with service. Over 93 percent of the admissions this year were on account of nonservice-connected disabilities.

Of the United States veterans admitted to hospitals during this year 89 percent had service in the World War and 6.60 percent in the Spanish-American War. In addition to United States veterans there were 4,371 admissions of other patients, including 134 allied veterans, 1,481 employees of the Civilian Conservation Corps and Works Progress Administration, and 2,756 miscellaneous beneficiaries.

An analysis of the types of hospital admissions during this year shows that 70,000 or 37.4 percent of the total, were first admissions, 110,752, or 59.1 percent, readmissions; and 6,622, or 3.5 percent, admissions by transfer from other facilities.

During this year 9,716 admissions were authorized for the observation and treatment of pulmonary tuberculosis; 9,723 for psychotic or mental diseases; 14,124 for other neurological disorders, and 153,811 for general medical and surgical conditions.

There were 1,230 female and 17,480 colored veterans admitted to hospitals during this year.

Of the 187,374 admissions of United States veterans during this year, 156,512 or 83.5 percent, were made to facilities controlled by the Veterans' Administration; 27,536, or 14.7 percent, to other Government hospitals; and 3,326, or 1.8 percent, to civil and State hospitals.

Turn-over.—During the fiscal year 1941 the patient turn-over in all types of Veterans' Administration hospitals was approximately once every $4\frac{1}{4}$ 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 $2\frac{1}{4}$ 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 $4\frac{1}{2}$ months. The turn-over rate for this year in hospitals treating a majority of general medical and surgical patients was approximately once every $1\frac{1}{4}$ 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 46.5 days; for a tuberculous patient 188.1 days; for a psychiatric or mental patient 485 days; and for a neuropsychiatric patient (other than mental), 73.3 days.

Discharges.—During this fiscal year 251,293 patients were under hospitalization, of whom 246,777 were United States veterans. The total number of patients treated represents an increase of approximately 5.5 percent over 1940. Of the United States veterans treated 188,617 were discharged after an average of 73.8 in-patient days. Patients who remained until the completion of treatment numbered 154,735, or 82.04 percent of the total discharges. The incomplete cases totaled 33,882 and include 9,416 cases in which further treatment or care was required in another facility or out-patient clinic, 8,490 cases in which the patient was transferred to domiciliary care in the same facility, 15,694 cases in which the patient was discharged for personal reasons, i. e., against medical advice, leaving without permission, etc.; and 282 cases not entitled to hospitalization under the laws in effect. Approximately 81 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 5 percent for pulmonary tuberculosis. In 74 percent of the completed and 57 percent of the incomplete cases, recovery or some improvement was effected.

Deaths in hospitals during this year totaled 12,891, or 6.83 percent of the discharges as compared with 12,028, or 6.73 percent in 1940. Of the total deaths, 9,260, or 71.83 percent occurred among patients under treatment for general conditions; 1,885, or 14.62 percent, for pulmonary tuberculosis; and 1,746, or 13.55 percent for neuropsychiatric diseases. Considering the total discharged after treatment for each type of disability during this year, 18.77 percent of the pulmonary tuberculosis cases resulted in death, 6.09 percent of the general, and

6.60 percent of the neuropsychiatric. Of the 9,260 deaths among general patients, approximately 30 percent were caused by diseases of the circulatory system, approximately 24 percent by malignant tumors and about 9 percent by diseases of the digestive system.

During the year 149,888 World War veterans were discharged after treatment for diseases or conditions not connected with service and 9,856 for disabilities of service origin. There were 8,893 cases in which the veteran was admitted for examination or observation, and 48 cases, classed as emergency. The remaining 19,932 discharges of United States veterans were classified by service as follows: Spanish-American War, 70 service-connected and 12,367 nonservice-connected; Regular Establishment, 2,281 service-connected and 4,914 nonservice-connected; Civil War, 106 nonservice-connected; and miscellaneous occupations, rebellions, etc., 1 service-connected and 193 nonservice-connected. In addition to United States veterans there were 4,259 discharges of other patients, 128 of which were veterans of countries allied with the United States in the World War, 1,464 employees of the Civilian Conservation Corps and Works Progress Administration, and 2,667 miscellaneous beneficiaries.

Included in the total of 188,617 discharges of United States veterans during this year are 8,490 cases classified as intrafacility transfers, i. e., cases in which the veterans were transferred from hospital treatment to domiciliary care within the same facility.

DOMICILARY CARE

Remaining.—On June 30, 1941, the veteran population reported as present in domiciliary status in facilities under the control and jurisdiction of the Veterans' Administration totaled 13,978, as compared with 16,518 on June 30, 1940, a decrease of 2,540 during this fiscal period.

The number present in domiciliary status on June 30, 1941, was divided as to color and sex as follows: White males, 12,310; white females, 147; and colored males, 1,521.

The percentage distribution of the membership, by wars, as of June 30, 1941, was as follows: Spanish-American, 4.96; World War, 91.87; other wars, expeditions, and occupations, 0.10; and peacetime service in the Regular Establishment, 3.07.

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: Spanish-American, 66; and World, 48.

Of the veterans remaining under domiciliary care at the end of this year, 9,151 were disabled by general medical and surgical conditions, 4,588 by neuropsychiatric diseases, and 239 by tuberculosis.

Approximately four-fifths of the domiciled veterans on June 30, 1941, were under care in facilities located in California, Kansas, New York, 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 5,966 such persons was cared for in these homes, thereby creating an obligation of over \$1,431,840 on the part of the Federal Government.

Admissions.—During this year there were 30,201 admissions for domiciliary care, as compared with 29,111 admissions for the fiscal year 1940, an increase of 1,090.

An analysis of the types of admissions shows that 3,555, or 11.77 percent, were first admissions; 22,335, or 73.96 percent, readmissions; and 4,311, or 14.27 percent, admissions by transfer from other facilities.

Of the veterans admitted to domiciliary care during this year 27,532, or approximately 91 percent, had service in the World War, and 1,612, or approximately 5 percent, in the Spanish-American War. There were 250 female and 2,500 colored veterans admitted for domiciliary care during the year.

Approximately 93 percent of the admissions this year were for nonservice-connected disabilities.

Of the veterans admitted during this year 70 percent were disabled by general medical and surgical conditions, 28 percent by neuropsychiatric diseases, and 2 percent by tuberculosis.

Discharges.—During this year 31,991 veterans were discharged after an average of 6½ months' domiciliary care. These discharges were classified as follows: 17,676 routine; 9,234 transfers within the same or to other facilities; 97 deaths; 439 ineligible for further care; and 4,642 without formal discharge, including disciplinary reasons. Approximately 66 percent of the discharges were for veterans with general medical conditions. The principal causes of death among domiciled veterans were diseases of coronary arteries and angina pectoris, diseases of the myocardium, and syphilis, which collectively were responsible for approximately 64 percent of the deaths.

Of the total veterans discharged 29,346 were World War veterans, and of these 27,082 were disabled for nonservice-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 1,580; Regular Establishment, 1,043; Civil War, 1; and all other wars, occupations, and expeditions, 21. Included in the total of 31,991 discharges during this year were 7,704 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, 1941, the Veterans' Administration was operating hospital facilities at 91 locations in 45 States and the District of Columbia. These facilities had a capacity of 61,849 beds, an increase of 2,212 over the number available July 1, 1940.

During this year new hospital facilities were opened at Brecksville, Ohio; Dallas, Tex.; Fayetteville, N. C.; Ft. Howard, Md.; and Montgomery, Ala.; while additional hospital beds were acquired through new construction, alterations, or readjustment of space at Atlanta, Ga.; Augusta, Ga.; Bronx, N. Y.; Canandaigua, N. Y.; Danville, Ill.; Des Moines, Iowa; Ft. Harrison, Mont.; Lexington, Ky.; Los Angeles, Calif.; Minneapolis, Minn.; Newington, Conn.; Portland, Oreg.; Roanoke, Va.; Salt Lake City, Utah; San Francisco, Calif.; Togus, Maine; and Wadsworth, Kans.

At the expiration of this year the Veterans' Administration was utilizing 2,570 beds in other Government hospitals, distributed by branch of service as follows: Army, 705; Navy, 995; Federal Security

Agency, 870 (Public Health Service, 790, and St. Elizabeths, Washington, D. C., 80).

On June 30, 1941, there were 18,747 beds set aside for domiciliary care in facilities under the jurisdiction of the Veterans' Administration as compared with 18,497 on June 30, 1940, a net increase of 250 beds, which resulted from construction at Los Angeles, Calif., a part of which provided replacement facilities.

The total number of beds in facilities controlled by the Veterans' Administration on June 30, 1941, was 80,596 as compared with 78,134 on June 30, 1940, an increase of 2,462.

During the period beginning with the act of March 3, 1919 (Public, No. 326, 65th Cong.) and ending with the act of May 24, 1941 (Public Law, No. 73, 77th Cong.), the Congress has specifically authorized and appropriated the sum of \$165,574,267 for new hospital, domiciliary, and out-patient dispensary facilities. In addition, since 1923 there has been expended from regular fiscal funds the sum of \$25,705,721 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 \$1,133,191 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 \$208,723,029 has been made available for construction purposes during the past 22 years.

FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the close of this fiscal year work was in progress on 14 projects involving additional beds. These projects, together with estimated dates for completion, are as follows:

Location	Project	Beds	Estimated date for completion
Bronx, N. Y.	Alterations	95	June 30, 1942
Danville, Ill.	do	72	June 30, 1942
Excelsior Springs, Mo.	Readjustment of space	1	July 8, 1941
Jefferson Barracks, Mo.	do	78	Nov. 1, 1941
Do	do	100	July 1, 1942
Lake City, Fla.	General facilities	28	Oct. 27, 1941
Marion, Ill.	New general facility	160	Feb. 4, 1942
Muskogee, Okla.	Alterations	14	June 30, 1942
Perry Point, Md.	Neuropsychiatric facilities	179	Oct. 6, 1941
Do	Alterations	60	Feb. 1, 1942
Roanoke, Va.	Neuropsychiatric facilities	152	Mar. 15, 1942
Tuscaloosa, Ala.	Alterations	23	Aug. 1, 1941
Tuskegee, Ala.	do	18	Aug. 1, 1941
Wadsworth, Kans.	do	14	Aug. 1, 1941
Total		994	

The 994 additional beds to be acquired as the result of work in progress on June 30, 1941, were distributed by types as follows: general medical and surgical, 494; psychiatric, 486; and domiciliary 14.

The approved new construction program for which funds were available on June 30, 1941, but which had not been placed under contract by that date, is as follows:

Location	Project	Hospital beds
Canandaigua, N. Y.	Neuropsychiatric facilities	164
Chillicothe, Ohio	do.	90
Marion, Ind.	do.	134
Fr. Howard, Md.	General facilities	259
Newington, Conn.	do.	15
West Roxbury, Mass.	New General facilities	300
Total		962

As shown in another section of this report, there were available on June 30, 1941, in all facilities controlled by the Veterans' Administration, 61,849 hospital and 18,747 domiciliary beds, a total of 80,596 beds of both types. Upon completion of new construction for which funds were available on June 30, 1941, there will be 63,791 hospital and 18,761 domiciliary beds, a combined total of 82,552 in Veterans' Administration facilities. Adding to the latter the total of 2,570 beds in use in other Government hospitals and the 1,049 in civil and state hospitals, there results a combined total of 86,171 beds of all types for beneficiaries of the Veterans' Administration.

During this year, certain preliminary work was accomplished in connection with the proposed ten-year construction program which will, ultimately increase the total beds available to 100,000. The sum of \$2,000,000 (Public, No. 78, 77th Congress, approved April 5, 1941) was appropriated during the current fiscal year for the furtherance of this program, making a total appropriation to date of \$3,000,000.

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 \$61,113,968.86, of which \$55,443,548.50 was for hospital and \$5,670,420.36 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, California, and Hines, Illinois. Throughout the year there was a daily average of 54,582 patients of all types under treatment, and a daily average of 16,696 beneficiaries receiving domiciliary care, as compared with 52,409 and 16,708, respectively, during the fiscal year 1940.

The per diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$4.14, for those used exclusively for the treatment of neuropsychiatric diseases, \$1.93, and for those used largely for the treatment of general medical and surgical conditions, \$3.81. Collectively the per diem cost of operation for hospital facilities of all types was \$2.78. The per diem cost of operation for domiciliary facilities for this year was \$0.93.

PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENT

During the fiscal year, the out-patient units of field stations made a total of 1,111,589 physical examinations, a decrease of 12,785 in

the number accomplished during the preceding year. Of the examinations made during this year 1,090,985 were medical and 20,604 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 approximately 69,190 examinations made upon request of other Federal agencies and 769 made for pensioners of nations allied with the United States in the World War.

Out-patient treatments furnished during the year totaled 1,176,658 as compared with 1,169,684 for the previous year, an increase of 6,974. Of the treatments approximately 91 percent were medical and 9 percent dental. As was the case in the preceding year, approximately 90 percent of the medical and 94 percent of the dental treatments were furnished by physicians on a salary basis. 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.

Under the terms of Public No. 668, 76th Congress, June 27, 1940, the Veterans' Administration is required to charge fees for all medical services rendered on behalf of other Federal agencies. By reciprocal agreement, a fee was similarly charged for examinations made of pensioners of allied nations.

The out-patient services of the Veterans' Administration were considerably utilized from November 1940 for physical and especially laboratory examinations of officers and enlisted men who were being inducted into the armed forces. Such services were also made available at certain stations upon request of local boards of the Selective Service System.

The prohibition against the rendering of medical treatment for beneficiaries in foreign countries which was included in Public No. 2, 73d Congress, March 20, 1933, was repealed by a law authorizing such treatment for applicants suffering from service connected conditions who could establish the fact that they have a status of American citizenship. By agreement, the Department of State undertook to establish that required status before arranging, as heretofore, the treatment of such citizens living in foreign countries (other than Canada, where direct arrangements are made through a reciprocal agreement with the Department of Pensions and National Health, Ottawa). There was only one such application received during this fiscal year—from an ex-member of the armed forces of the United States who was a resident of the Republic of Cuba, and who was found ineligible because the conditions for which he requested treatment had no relation to such former military service. The conditions obtaining in Europe at the present time make practically impossible

the furnishing of medical treatment to citizens of the United States who are residing in countries now occupied by German military forces.

DENTAL ACTIVITIES

During the fiscal year dental care was provided for 32,300 hospital patients, 11,011 domiciliary members, and 3,584 out-patients in clinics maintained by the Veterans' Administration. These 46,895 beneficiaries were treated at an actual cost of \$1,033,269 as compared with the treatment of 60,240 veterans at a cost of \$974,631 for the previous year. Had these services been secured through the medium of private practitioners, the estimated cost would have been \$1,846,266. Thus, a saving of \$812,997 was effected by the operation of dental clinics by this Administration. The cost per case of furnishing this relief during 1941 was \$22.03 as compared with \$16.23 in 1940 and \$25.93 in 1930.

While dental services are rendered as far as possible at field stations of the Veterans' Administration, economy in transportation costs can at times be effected by authorizing dental services for beneficiaries in their local communities, to be done by designated dentists or private practitioners at established fees. During this year 1,876 beneficiaries were referred for such treatment, at a cost of \$75,900 as compared with 2,032 beneficiaries at a cost of \$84,681 in 1940.

The general policy of the Administration is to complete all necessary dental work, including insertion of artificial dentures, during a period of hospitalization of a beneficiary. If this is not feasible, the beneficiary is dehospitalized, with authority to return later for the fitting of any prescribed dental prosthesis. During this year, 4,960 beneficiaries were readmitted to hospitals for the furnishing of artificial dentures made necessary because of teeth extraction during previous hospitalization. This represents an increase of 1,274 in the number of such readmissions over the preceding year. It is expected that this increase will continue for some time, since as beneficiaries advance in age they will require more extractions of worn-out teeth, followed by replacements with artificial dentures. In this year, a total of 35,227 new dentures were fabricated and repairs made to 8,660 old dentures, as compared with 32,005 new dentures and 8,519 repairs in 1940.

On June 30, 1941, there were 181 full-time dentists on duty in clinics of this Administration, an increase of 7 over the corresponding date of last year.

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 76 years ago, pensions were being paid to 1,560 veterans on June 30, 1941. This represents a reduction of 821 in the number of veterans since June 30, 1940. Of those on the pension roll at the close of this year, 20 were receiving \$50 per month, 136 were in receipt of \$75 per month, one \$85 per month, while 1,385 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 18 veterans in receipt of \$50 per month under special acts of Congress.

The disbursements for pensions to veterans during this fiscal period totaled \$2,049,976.78, as compared with \$3,158,998.10 for the previous year, a reduction of \$1,109,021.32. There were 14 claims filed during this year. The average age of veterans receiving pensions at the close of this year was 96.

Indian Wars.—On June 30, 1941, pensions were being paid to 1,955 veterans on account of Indian War service, and the disbursements for this purpose amounted to \$1,504,114.43 during this fiscal year. This represents a decrease of 261 in the number of veterans on the roll June 30, 1940, and a decrease of \$190,368.22 in disbursements over last year. There were 77 claims filed during this year. The average age of veterans receiving pensions at the close of this year was 81.

Spanish-American War, Boxer Rebellion, and Philippine Insurrection.—The number of veterans on the roll at the close of this fiscal year was 153,072 as compared with 159,230 on June 30, 1940, a decrease of 6,158. The disbursements for this purpose during 1941 totaled \$105,273,998.31 as compared with \$106,203,201.30 in 1940, a decrease of \$929,202.99.

Of the 153,072 veterans on the roll, 151,497 were receiving pension payments for disabilities of nonservice origin or for age, 1,497 for conditions determined to be the result of service, and 78 were special act cases.

On June 30, 1941, the average monthly value of all pension awards for nonservice-connected disabilities or age was \$56.08; for service-connected disabilities, \$77.00; and for special act cases, \$22.10.

An analysis of the service-connected group by type of major disability indicates that 4 percent are suffering from tuberculosis, 12 percent from neuropsychiatric conditions, and 84 percent are classed as general medical and surgical cases. The average monthly value for these groups is as follows: Tuberculosis, \$83.97; neuropsychiatric, \$81.09; and general medical, \$76.09. In the nonservice-connected group 115,553, or 76 percent of the total, are receiving pensions because of disabilities. The average monthly pension in these cases is \$55.92. In addition, 35,944 veterans, or 24 percent of the total, are receiving pensions by reason of age, the average monthly payments being \$56.61. A study of the age of all Spanish-American War veterans shows that 80 percent are between 60 and 70 years of age.

World War service-connected.—Compensation was being paid on June 30, 1941, to a total of 349,722 veterans suffering from disabilities directly or presumptively connected with service during the World War, an increase of 1,558 in the number on the roll at the beginning of this fiscal period. Of those on the roll at the close of this year 258,403 were receiving payments under Public, No. 141, and 91,319 under Public, No. 2, approved March 20, 1933. There were 234,142 of the group under Public, No. 141, receiving full payments, 21,498 receiving 75 percent of the World War rates as presumptive cases, and 2,763 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 \$169,142,735.47 as compared with \$168,387,884.83 in 1940, an increase of \$754,850.64. An analysis of the major disabilities for which this compensation is being paid discloses that neuropsychiatric diseases are the disabling cause in 19.70 percent of the awards, tuberculosis in 15.40 percent, and general medical and

surgical conditions in 64.90 percent. The average monthly payments by types, based upon the value of awards at the close of this year, were as follows: Neuropsychiatric, \$50.94; tuberculosis, \$52.86; and general medical and surgical, \$33.18. The average monthly payment for all types was \$39.71. Additional compensation was being paid on account of dependents in 27,133 cases in which the veteran was rated on a temporary basis at an average of \$7.21 per case per month. These dependents included 25,498 wives, 49,283 children, and 1,377 parents.

The emphasis, in administering the laws providing disability compensation to World War veterans on account of service incurred disability, has been continually to further maintenance of service connection heretofore granted, and stabilization of disability evaluations insofar as these ends can be effectuated under existing laws. As previously noted in these reports, the advancement of disease, and its association in individual cases with related diseases, and also advancement of the art of medicine and further observation of the individual, create many difficult problems. Even recovery from severe disabling illness at the present age of World War veterans does not produce the practical possibility of reemployment. As a result of the above policies, however, it is believed that terminations and reductions are held to a minimum.

The combat injury review, brought to practical completion during the year, covered 252,277 cases of which 36,608 involved combat injuries heretofore rated noncompensable. Seven thousand, five hundred and forty-two cases were allowed as 10 percent or more disabled. It is believed that this thorough review has succeeded in reaching, as far as humanly practicable, all significantly disabled veterans, having combat injuries, who have filed claims with the Veterans' Administration.

The number of World War veterans having service incurred permanent total disability, on the rolls at the end of the fiscal year, was 33,729, an increase of over 800 as compared with the end of the previous year. There was a similar increase in the fiscal year 1940. These increases are to be compared with a small decrease accumulative over the preceding five years under substantially the same legislation, and reflect the liberalized policy outlined in the preceding report. Of 349,722 veterans having service-incurred disability, 33,816, or less than 10 percent, were rated on a temporary basis.

World War nonservice-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 60,296 to 72,478, 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, 1,008 or 1.39 percent, are over 68 years of age; 2,514, or 3.47 percent, are over 62 years of age; and 6,540, or 9.02 percent, are over 55 years of age. Disbursements to this group during the fiscal year 1941 amounted to \$23,418,546.58 as compared with \$19,324,715.45 during the year ending June 30, 1940, an increase of \$4,093,831.13.

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 36,051 to 37,520. Disbursements increased from \$12,728,872.47 to \$14,382,840.09, while the average monthly value increased from \$31.48 to \$32.10.

DEPENDENTS

War of 1812.—Although 126 years have elapsed since the close of this war in 1815, 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, Oregon, daughter of John Hill, private, Clark's and McCumber's Companies, New York Militia, pensioned at the rate of \$20.00 per month.

Mexican War.—This war ended May 30, 1848, over 93 years ago. On June 30, 1941, there were 107 widows of veterans of this war on the pension rolls, while payment to this class totaled \$65,772.33 in 1941. This represents a decrease of 23 in the number on the rolls June 30, 1940, and a reduction of \$18,841 in disbursements for 1940.

Civil War.—On June 30, 1941, pensions were being paid to the widows, including remarried widows, and children of 43,313 deceased veterans of this war, as compared with 50,141 at the beginning of this fiscal period, a decrease of 6,828. The pensions were being paid to 41,279 widows, and remarried widows, and 2,211 children. There were 5,651 cases in which \$30 per month was being paid, and 32,638 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 345 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 3,817 cases in which dependents were in receipt of pensions under Special Acts of Congress, and 862 in which the dependents were being paid pensions under general laws because of the death of the veteran from causes due to military service. The disbursements during this fiscal period totaled \$21,123,490.17 as compared with \$24,631,254.83 for last year, a decrease of \$3,507,764.66. 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 844 dependent claims were under consideration of which 416 were disposed of, leaving 428 pending on June 30, 1941. The number of widows and other dependents dropped from the pension rolls during this year by reason of death was 7,069 or 14.10 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 3,836 deceased veterans were in receipt of pensions on June 30, 1941, and to this class \$1,404,348.46 was paid during 1941. These figures represent decreases of 219 in the number of cases on June 30, 1940, and \$79,123.73 in disbursements of the preceding year. The dependents receiving pension on June 30, 1941, totaled 3,876 and were classified as follows: widows, 3,798; children, 68; and others, 10. Of the claims of widows, including remarried widows, children and others under consideration during this year 189 were disposed of.

Spanish-American War.—On June 30, 1941, pensions were being paid to the widows, children and dependent parents of 60,555 veterans of this war as compared with 57,720 on June 30, 1940, an increase of 2,835. These pensions were being paid to 58,237 widows, 6,954 children, 297 parents, and 9 others, a total of 65,497. To these beneficiaries \$22,083,084.89 was paid during this year as compared with

\$21,224,174.53 in the previous year, an increase of \$858,910.36. The claims of widows, remarried widows, minor children and dependents of veterans under consideration during this year numbered 6,824 of which 5,091 were disposed of, leaving 1,733 pending at the close of this year, awaiting receipt of necessary proofs to establish title to pension.

World War, service-connected.—On June 30, 1941, compensation was being paid to the widows and children and dependent parents of 96,833 veterans of the World War who died in service or as a result of diseases or injuries incurred either directly or presumptively in service during said war, as compared with 99,479 at the close of the fiscal year 1940, a decrease of 2,646 cases. This compensation was being paid to 30,509 widows, 29,267 children and 77,262 parents. Death claims have been paid to date to the widows and dependents of 161,107 deceased veterans. The disbursements for this purpose during the fiscal year of 1941 totaled \$55,458,891.49, as compared with \$56,799,064.01 in 1940, a decrease of \$1,340,172.52.

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, 25 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 indicate that 30 percent of the deaths on account of which payments were being made on June 30, 1941, occurred on or prior to July 2, 1921, the official ending date of the World War.

Death not due to service connection.—The Act of June 28, 1934, as amended authorizes the payment of compensation to the widows and children of World War veterans in those cases in which the veteran died from a cause not connected with service and had a disability incurred in or aggravated by service for which compensation would be payable if 10 per centum or more in degree.

To date 81,515 claims have been adjudicated under this Act as amended, of which 24,015 have been allowed. On June 30, 1941, payments were being made on 22,010 cases involving 18,728 widows and 30,741 children. The average monthly value per case is \$35.08 and during this year \$9,804,489.21 was disbursed for this benefit, an increase of \$2,406,151.23 over 1940. The original act of June 28, 1934, has not been amended since July 19, 1939, but the increased number of claims allowed under this act during the past fiscal year was caused in part by the additional claims filed and allowed during the year as a result of this most recent liberalizing amendment.

Regular establishment.—On June 30, 1941, pensions were being paid to the dependents of 10,860 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 734 cases during the year. These pensioners received during this period \$3,286,452.75, an increase of \$203,558.97 over last year. The dependents of these deceased veterans totaled 17,032 and were divided as follows: widows, 5,837; children, 5,892; parents, 5,295, and others, 8.

SUMMARY

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

exclusive of insurance and adjusted compensation, on June 30, 1941, and June 30, 1940, and the total payments to them during the fiscal years 1941 and 1940, together with number of deceased veterans on whose account dependents were receiving compensation or pension benefits on June 30, 1941, and June 30, 1940, and the disbursements to dependents for these purposes during the fiscal years 1941 and 1940.

Wars and Regular Establishment	1941		1940	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
Total.....	856, 441	\$433, 113, 952. 76	849, 298	\$429, 138, 464. 56
Living veterans.....	618, 926	319, 887, 183. 46	610, 122	314, 434, 413. 91
Deceased veterans.....	237, 515	113, 226, 769. 30	239, 176	114, 704, 050. 65
War of 1812: deceased veterans.....	1	240. 00	1	240. 00
Mexican war: deceased veterans.....	107	65, 772. 33	130	84, 613. 33
Indian Wars.....	5, 791	2, 908, 462. 89	6, 271	3, 177, 954. 84
Living veterans.....	1, 955	1, 504, 114. 43	2, 216	1, 694, 482. 65
Deceased veterans.....	3, 836	1, 404, 348. 46	4, 055	1, 483, 472. 19
Civil War.....	44, 873	23, 173, 466. 95	52, 522	27, 790, 252. 93
Living veterans.....	1, 560	2, 049, 976. 78	2, 381	3, 158, 998. 10
Deceased veterans.....	43, 313	21, 123, 490. 17	50, 141	24, 631, 254. 83
Spanish-American War.....	213, 627	127, 357, 083. 20	216, 950	127, 427, 375. 83
Living veterans.....	153, 072	105, 273, 998. 31	159, 230	106, 203, 201. 30
Deceased veterans.....	60, 555	22, 083, 084. 89	57, 720	21, 224, 174. 53
World War.....	543, 662	261, 939, 634. 55	527, 247	254, 846, 261. 38
Living veterans.....	424, 819	196, 676, 253. 85	410, 244	190, 648, 859. 39
Deceased veterans.....	118, 843	65, 263, 380. 70	117, 003	64, 197, 401. 99
Regular establishment.....	48, 380	17, 669, 292. 84	46, 177	15, 811, 766. 25
Living veterans.....	37, 520	14, 382, 840. 09	36, 051	12, 728, 872. 47
Deceased veterans.....	10, 860	3, 286, 452. 75	10, 126	3, 082, 893. 78

RETIREMENT OF EMERGENCY, PROVISIONAL, PROBATIONARY, OR
TEMPORARY OFFICERS OF THE WORLD WAR

On June 30, 1941, there were 2,660 emergency, provisional, probationary, or temporary officers of the World War on the retirement roll as compared with 1,801 emergency officers on June 30, 1940, an increase of 859 during this fiscal period. Of the 2,660 on the active roll at the close of this year 2,581 were receiving full payment. In the remaining 79 cases, there was a complete forfeiture of retirement pay in 43 and a partial in 36. Thirty-two 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 shall be reduced or discontinued to the extent to which the sum of the two equals \$3,000. Of the remaining 11 complete forfeitures 3 were on account of active duty in the National Guard and 8 because the beneficiary was incompetent and had an estate of over \$1,500. Of the 36 partial forfeitures 18 were due to the application of section 212 of Public No.

212 hereinbefore mentioned and 18 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 \$137.87, based on the annual value of the roll at the close of this year, as compared with \$136.53 on June 30, 1940, an increase of \$1.34.

The disbursements for this purpose during the fiscal year 1941 totaled \$4,114,972 as compared with \$2,936,259 in 1940, an increase of \$1,178,713. Of the 2,660 officers entitled to retirement at the close of this year, 2,575 served in the Army, 70 in the Navy, and 15 in the Marine Corps.

As the result of the provisions of Public No. 743, 76th Congress, July 15, 1940, a total of 957 emergency officers was found to be entitled to retirement pay. Public No. 746, 76th Congress, July 18, 1940, which provides emergency officers' retirement benefits to World War, provisional, probationary, or temporary officers under certain conditions, also added 5 officers to this roll.

INSURANCE

U. S. GOVERNMENT LIFE

At the close of the fiscal year there were 613,320 United States Government life (converted) insurance policies in force representing \$2,567,154,350 of insurance, as compared with 608,923 policies representing \$2,564,984,223 of insurance in force at the close of the preceding year, an increase of 4,397 in the number of policies and \$2,170,127 in the amount of insurance.

The authority to grant United States Government life insurance under section 300 of the World War Veterans Act, 1924 (38 U. S. C. 511) to persons entering the active service under the War Department, the Navy Department, or the Coast Guard Service, was terminated by the provisions of section 611 of the National Service Life Insurance Act of 1940 (Public No. 801, 76th Congress). There has been no change in the authority to grant such insurance to veterans of the World War under section 310 of the World War Veterans Act, 1924 (38 U. S. C. 512-a).

A new dividend schedule was adopted January 1, 1941, and there has been reserved for the payment of dividends the sum of \$8,600,000 to be distributed to policyholders entitled in accordance with this schedule on the anniversary dates of their policies during the calendar year 1941.

There was in force at the end of the calendar year 1940, total disability insurance amounting to \$174,912,517 issued in connection with 29,810 Government life insurance policies in accordance with Section 311 of the Act as amended July 3, 1930, and total disability insurance amounting to \$2,257,500 issued in connection with 524 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 32,400, aggregating \$102,962,953, as compared with 52,713 applications amounting to \$144,315,328 approved during the fiscal year 1940. The total number of applications approved to June 30, 1941, is 1,115,458 amounting to \$4,630,362,976 insurance.

22 ANNUAL REPORT ADMINISTRATOR OF VETERANS' AFFAIRS

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 1941.

Date	Number	Amount	Date	Number	Amount
1940			1941		
July.....	4,716	\$15,003,609	January.....	424	\$2,285,724
August.....	5,178	14,572,530	February.....	302	1,227,560
September.....	6,522	19,059,281	March.....	332	1,526,191
October.....	8,124	24,122,795	April.....	308	1,474,077
November.....	5,090	16,383,442	May.....	402	1,844,293
December.....	603	3,578,271	June.....	399	1,885,180
			Total.....	32,400	102,962,953

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, 1941, classified by plan.

Plan of insurance	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life.....	218,514	\$1,049,231,404	19.59	22.66	\$4,801.67
20-payment life.....	320,764	1,142,979,682	28.76	24.68	3,563.30
30-payment life.....	38,307	188,304,355	3.43	4.07	4,915.66
20-year endowment.....	255,811	638,797,289	22.93	13.80	2,497.15
30-year endowment.....	46,282	190,260,352	4.15	4.11	4,110.89
Endowment at age 62.....	45,563	212,680,100	4.09	4.59	4,667.82
5-year convertible term.....	145,473	960,349,711	13.04	20.74	6,601.57
5-year level premium term.....	44,744	247,760,083	4.01	5.35	5,537.28
Total.....	1,115,458	4,630,362,976	100.00	100.00	4,151.09

Policies in force.—At the close of this fiscal year there were in force 613,320 United States Government life (converted) insurance policies amounting to \$2,567,154,350 insurance. During this fiscal year 620 policies amounting to \$2,619,951 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	\$2,980,660,235	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	2,893,044,640
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	650,066	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	2,562,353,868
1940.....	171	343,047	608,923	2,564,984,223	609,094	2,565,327,270
1941.....	88	237,686	613,320	2,567,154,350	613,408	2,567,392,036

Policies matured as endowments.—During the fiscal year 1941 there matured as endowments payable to the policyholders 12,958 policies amounting to \$31,931,404.30. The total number of policies matured as endowments through June 30, 1941, is 40,114 representing \$94,162,127.30 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 9,260 policies, representing \$24,-672,185.13 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1941, is 152,236, representing \$468,381,233.61 insurance.

During this fiscal year policies having a total face amount of \$1,099,721 were surrendered for paid-up insurance, while 209 policies having a total face amount of \$469,490 paid-up insurance were issued. Through June 30, 1941, policies having a total face amount of \$28,359,729 have been surrendered for paid-up insurance, and 5,253 policies having a total face amount of \$7,069,191.04 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, 1941, premiums amounting to \$56,966,523.88 were received on United States Government life insurance policies. The amount of United States Government life insurance premiums received to date totals \$1,178,501,776.92.

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 provision 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.

There were 387,850 dividends amounting to \$8,232,654.04 paid during the fiscal year ended June 30, 1941. The total dividends paid to date are 8,964,265 amounting to \$109,428,626.11.

Claims (converted).—Through June 30, 1941, a total of 20,063 awards has been made for permanent and total disability of which 7,101 have subsequently been changed to death awards. In addition, there have been 40,504 original death awards or a total of 47,605 such cases. These death awards involved the payment of insurance in the amount of \$273,707,462.87 of which \$188,010,715.75 was disbursed in lump sum payments to 35,157 beneficiaries. Death cases numbering 4,494 having insurance amounting to \$19,285,125.16 have been terminated due to expiration in installment payments. Payments of converted insurance averaging \$35.47 monthly are being made to 10,626 permanently and totally disabled veterans.

During the calendar year 1940 awards were made to the beneficiaries of 2,774 deceased veterans, and 1,054 awards were made to veterans with permanent and total disabilities as compared with 2,636 and 1,258 respectively during the calendar year 1939.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1940 shows that 26.84 percent of the policies were ordinary life, 25.06 percent were 20-payment life, 12.05 percent 20-year endowment, and 11.59 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 32.84 percent were ordinary life, 19 percent 20-payment life, 11.65 percent 20-year endowment, and 18.30 percent 5-year convertible term.

Claims (term and automatic).—The disbursements for term and automatic insurance during this year totaled \$15,390,559.61 and to date \$2,162,392,039.28 which is \$1,707,894,927.45 in excess of the \$454,497,111.83 received in premiums. On June 30, 1941, monthly installments of term insurance were being paid to 10,205 permanently and totally disabled veterans and to the beneficiaries of 8,586 deceased veterans, as compared with 10,944 disability and 12,258 death awards on June 30, 1940. In addition to 8,586 death awards, 4 cases are being paid as annuities totaling \$140.92 monthly payments. The decrease in death awards during this year was due principally to the termination of cases by the payment of the last of 240 monthly installments.

During the year \$476,500 was paid on 114 compromise cases authorized under Public No. 78, Seventy-third Congress, June 16, 1933, of which 72 were disability and 42 death cases. To date, \$6,698,859 has been paid on 1,639 compromise cases authorized under this act, of which 1,170 were disability and 469 death cases. Permanent total disability payments averaging \$48.15 per month are being made on insurance valued at \$85,457,875. The States having the largest number of veterans receiving these payments are as follows: New York, 883; California, 877; Pennsylvania, 572; Illinois, 548; and Massachusetts, 415. An analysis of the disabilities for which term insurance is being paid discloses the fact that neuropsychiatric diseases are the disabling cause in 53.40 percent of the awards, general medical and surgical conditions in 25.79 percent, and tuberculosis in 20.81 percent. Awards of insurance to permanently and totally disabled veterans have been terminated in 30,274 cases. In 14.18 percent of these cases the reason for termination was recovery and in 81.95 percent the death of veteran.

Considering the terminations among veterans permanently and totally disabled because of tuberculosis, 12.98 percent recovered 85.47 percent died. In the neuropsychiatric group, 15.34 percent recovered and 73.05 percent died, while in the general medical and surgical group 16.70 percent recovered and 78.27 percent died.

It is noted that of the 8,586 death claims, payments were being made to 4,028 widows, 2,734 parents, 393 children and 1,431 other beneficiaries. The largest number of active death awards are in the following states: New York, 771; California, 757; Pennsylvania, 574; and Illinois, 481.

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 240 permanently and totally disabled veterans of whom 180 or 75 percent are suffering from neuropsychiatric diseases; 30 or 12.50 percent from tuberculosis; and 30 or 12.50 percent from general medical and surgical conditions. In the case of 45 deceased veterans, this insurance is being paid to their beneficiaries, classified as follows: 24 parents, 16 widows and 5 children. During this fiscal year, 41 cases were terminated by the payment of the last of 240 installments.

NATIONAL SERVICE LIFE

The National Service Life Insurance was authorized by an act of Congress approved October 8, 1940, and identified as the National

Service Life Insurance Act of 1940 (Public No. 801, 76th Congress). A summary of this law was included on page 37 of the annual report for 1940. The authority for granting United States Government Life Insurance under Section 300 of the World War Veterans' Act, 1924 (38 U. S. C. 511) was specifically terminated by Section 611 of the National Service Life Insurance Act of 1940.

A new system of life insurance for persons on active duty with the land and naval forces (including the Coast Guard Service) and those thereafter entering on active duty, including persons selected for training and service under the Selective Training and Service Act of 1940, was established by the National Service Life Insurance Act. The insurance was available to those persons then on active duty, if in good health, upon application made within one hundred and twenty (120) days from the date of the approval of the Act (October 8, 1940). As to those persons who enter the service after that date, it is necessary that the application be made within one hundred and twenty (120) days from date of entry into the active service with the military and naval forces of the United States. The person must be serving under orders to active duty for a period of more than thirty days.

The insurance is payable only in the event of the death of the insured while the policy is in force. A beneficiary may be named by the insured if within the relationship to the insured of wife, husband, child (including an adopted child, stepchild, or illegitimate child), parent (including a person in loco parentis), brother or sister. At the death of the insured, if the beneficiary is under 30 years of age, the amount of insurance is payable to the beneficiary in two hundred and forty (240) equal monthly installments at the rate of \$5.51 per thousand of insurance. If at the death of the insured the beneficiary is thirty or more years of age, the amount of insurance is payable in equal monthly installments continuing during the remaining lifetime of the beneficiary. If such a beneficiary should not live to receive at least one hundred and twenty (120) of the equal monthly installments, the remaining installments (one hundred and twenty (120) less the number paid) will be paid as they become due to the contingent beneficiary, if one was named by the insured, otherwise to those persons within the permitted class of beneficiaries then surviving.

A special provision is made for waiver of the payment of premiums on the insurance during the total disability of the insured, if it commenced subsequent to the effective date of the insurance and has existed for 6 consecutive months or more prior to attainment by the insured of the age of 60 years. An application by the insured who has been so totally disabled will prevent a lapse of the insurance for the nonpayment of premiums and there will be no indebtedness created against the amount of the insurance.

All National Service Life Insurance is being issued in the first instance on the 5-year level premium term plan. After the insurance has been in force for 1 year on that plan, the insured may change to an ordinary life plan, a 20-payment life plan, or a 30-payment life plan at any time before the expiration of the 5-year term period. The premium rates on all plans of the National Service Life Insurance are the net rates based upon the American Experience Table of Mortality, and interest at the rate of three percent per annum. There is no charge in the premium for the cost of the special provision for the waiver of the payment of premiums while the insured is totally

disabled. The United States will bear the cost of administering the National Service Life Insurance and will also bear the cost resulting from excess mortality and the waiver of payment of premiums when death or disability is traceable to the extra hazards of the military and naval services.

The insurance will be granted to any one person in an amount of \$1,000 to \$10,000 in multiples of \$500. No person may carry a combined amount of National Service Life Insurance and United States Government Life Insurance in excess of \$10,000 at any one time.

An application for the National Service Life Insurance must be made in writing and accompanied by a remittance to pay at least the first monthly premium, or an authorization for deduction of monthly premiums from the applicant's service pay. The forms for making application for the new insurance have been made available to all persons serving with the military and naval forces. These forms include information regarding the benefits and privileges of the National Service Life Insurance, the premium rates, and instructions regarding the payment of premiums by the insured while in the active service. A special form has been provided for those persons who are required to submit a report of physical examination as a part of their application for insurance.

After the insured leaves the active service with the military or naval forces, the premiums on the insurance may be paid by direct remittance to the office of the Veterans' Administration in Washington, D. C. If the insurance should lapse for the nonpayment of the premium while the insured is in the active military or naval service, or thereafter, it may be reinstated upon application to the Veterans' Administration, if the applicant is in good health, and upon payment of the premiums with interest from the due date of each premium to the date of reinstatement.

Applications.—Applications for National Service Life Insurance approved during this fiscal year since enactment of the law, October 8, 1940, totaled 367,923, aggregating \$1,193,665,500. The first approval was made November 22, 1940.

Policies issued.—The following table shows the number and amount of policies issued by months through June 30, 1941.

Date	Number	Amount
1940		
November.....	1,209	\$10,114,500
December.....	4,762	22,656,000
1941		
January.....	8,809	38,739,000
February.....	19,858	74,285,500
March.....	34,546	106,887,000
April.....	64,551	192,056,500
May.....	114,807	354,002,500
June.....	119,381	394,924,500
Total.....	367,923	1,193,665,500

Analysis by branch of service.—The following table shows the number and amount, the percentage, and the average amounts of National Service Life Insurance policies issued to June 30, 1941, classified by branch of service.

Branch of service	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Army.....	309,332	\$929,157,000	84.07	77.84	\$3,003.75
Navy.....	49,028	226,095,500	13.33	18.94	4,611.56
Marine Corps.....	7,941	32,377,500	2.16	2.71	4,077.26
Coast Guard.....	1,622	6,035,500	.44	.51	3,721.02
Total.....	367,923	1,193,665,500	100.00	100.00	3,244.34

Claims.—A total of 102 claims had been filed for the benefits of National Service Live Insurance to June 30, 1941, and awards had been made in 43 cases on insurance valued at \$237,500. In eight of these cases 240 monthly installments are to be paid on insurance having a face value of \$52,500 and in 35 cases life annuities on insurance with a face value of \$185,000.

CIVIL RELIEF

An act to promote and strengthen the national defense by suspending enforcement of certain civil liabilities of certain persons serving in the military and naval establishments, including the Coast Guard, was approved on October 17, 1940, (Public No. 861, 76th Congress). Article IV of the act provides that the Government will, on application by the insured, guarantee to commercial insurance companies premiums on insurance carried with such companies by persons on active duty in the military service of the United States.

Regulations governing the administration of article IV have been promulgated. A form on which the insured under a policy of life insurance may apply for benefits has been prescribed and a supply of the form has been made available to the military and naval establishments for use by persons in active service.

Through June 30, 1941, 10,135 applications for the insurance benefits of the act have been received, of which 6,718 representing \$20,015,076.02 insurance have been approved and 1,611 representing \$3,865,239.58 have been disapproved. Certificates issued to insurers guaranteeing premiums totaled 188, in an aggregate amount of \$163,239.56.

FINANCE

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

Appropriations:	<i>Disbursements</i>
Salaries and expenses.....	\$99,406,748.86
Printing and binding.....	134,734.91
Hospital and domiciliary facilities and services, Veterans' Administration.....	3,425,168.22
Public Works Administration Act of 1938 (allotment to Veterans' Administration 1938-41).....	1,115,911.65
Army and Navy pensions and military and naval compensation.....	433,128,952.76
Military and naval insurance.....	15,390,559.61
Adjusted service and dependent pay.....	399,566.38
Vocational rehabilitation.....	1 3,646.83
Military and naval family allowance.....	1 1,390.18
Miscellaneous.....	16,310.07

¹ Credit.

Trust funds:

U. S. Government life insurance fund.....	² \$55, 826, 658. 44
National Service life insurance.....	7, 055. 28
Adjusted service certificates.....	2, 656, 735. 71
Army allotments.....	25. 00
General post fund.....	37, 903. 71
Funds due incompetent beneficiaries.....	350, 275. 79
Personal funds of patients, Veterans' Administration.....	2, 465, 841. 86
Total.....	\$614, 357, 411. 24

² Includes encumbrances.

The amount shown for the appropriation, "Salaries and expenses," includes net disbursements of \$1,320,501.22 from allotments made to other Government agencies for the care and treatment of Veterans' Administration beneficiaries.

SUPPLY ACTIVITIES

During this year there was obligated out of the appropriation "Salaries and Expenses," for subsistence supplies the amount of \$10,338,430, for expendable supplies (other than subsistence) \$6,083,758, and for nonexpendable supplies (equipment) \$1,540,247. The obligations for expendable supplies (including subsistence) amounted to 16.45 percent of the total obligations from the appropriation "Salaries and Expenses," while obligations for nonexpendable supplies amounted to 1.54 percent.

During this year there were received 17,182 requisitions for supplies and equipment. The handling of these requisitions required the soliciting of bids from 71,450 prospective bidders, execution of 4,105 contracts, the issuance of 19,022 purchase orders, 6,699 letters of authority to purchase, and 2,460 shipping orders on the Supply Depots. There were handled 2,182 contracts for services, such as hospitalization in other than Government facilities, burial, electricity, gas, water, etc.

There were in operation at our facilities 93 concessions, such as stores, restaurants, barber shops, etc., from which there was realized as rental the sum of \$103,412.04, which was covered in miscellaneous receipts, Treasury Department.

While the effect of the national defense program was not felt to any appreciable extent in the procurement of materials, supplies and equipment, during this year, there is every indication that commodities required in the future will be more difficult to procure, and that there will be material increases in costs.

LEGAL ACTIVITIES

LEGISLATION

During that part of the third session of the Seventy-sixth Congress after June 30, 1940, and that part of the first session of the Seventy-seventh Congress, within the fiscal year ending June 30, 1941, there were 1,759 bills introduced pertaining to veterans' benefits, many of which had for their purpose material changes in existing laws affecting veterans' relief. Of these, 979 were general bills and 780 were for private relief. For the fiscal year there were 292 official reports furnished committees, Members of Congress, the Bureau of the Budget,

and the President on proposed legislation. In addition to these reports there were 1,626 miscellaneous letters and memoranda prepared concerning legislative matters. There were 110 separate drafts of proposed legislation prepared for committees and Members of Congress. There were 340 digests prepared on pending bills, including a chronology of the legislative action taken thereon. Two hundred and seventy-seven committee reports and 44 documents became a part of the legislative history during the fiscal year. One hundred and twenty-two studies were conducted during the fiscal year on legislative problems and proposals affecting the Veterans' Administration.

All laws enacted during the third session of the Seventy-sixth Congress after June 30, 1940, were reported in digest form on pages 34-44 of the 1940 report. The following statement embraces laws enacted during the first session of the Seventy-seventh Congress to the time of preparation of this report.

New legislation.—Public, No. 28, Seventy-seventh Congress, April 5, 1941, provides a total appropriation for the Veterans' Administration of \$608,693,162, made up of the following items: \$104,726,912 for various administrative expenses, including repairs, alterations, or improvements of existing facilities, and for recreational articles and facilities at institutions maintained by the Veterans' Administration, expenses incidental to securing employment for war veterans, and for funeral, burial and other expenses incidental thereto for beneficiaries of the Veterans' Administration; \$144,250 for printing and binding; \$453,597,000 for compensation and pensions, gratuities and allowances, including emergency officers' retirement pay; \$16,240,000 for military and naval insurance; \$485,000 for payment of adjusted service credits of not more than \$50 each, and quarterly installments due dependents of deceased veterans, as provided by the Act of May 19, 1924, as amended; \$10,000,000 for adjusted compensation payments; \$20,000,000 for transfer to the National Service Life Insurance Fund, in accordance with the provisions of the National Service Life Insurance Act of 1940; \$3,500,000 for hospital and domiciliary facilities. It authorizes purchase of printed reduced fare requests for use by veterans 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 except beneficiaries entitled under the laws bestowing such benefits to veterans, unless reimbursement of cost is made to the appropriation at such rates as may be fixed by the Administrator of Veterans' Affairs.

Public, No. 35, Seventy-seventh Congress, April 11, 1941, relieves disbursing officers, certifying officers, and payees in respect of certain payments made in contravention of appropriation restrictions regarding citizenship status.

Public, No. 73, Seventy-seventh Congress, May 24, 1941, making appropriations to supply deficiencies in appropriations for the fiscal year ending June 30, 1941, as to the Veterans' Administration, provides \$30,000 for printing and binding, and \$1,000,000 for hospital and domiciliary facilities.

Public, No. 97, Seventy-seventh Congress, June 3, 1941, provides in section 5 thereof for aviation cadets, Air corps of the Army, Government life insurance, in the amount of \$10,000, premiums on which are paid by the Government. Upon being commissioned as Second

Lieutenants, Air Corps Reserve, these men have the option of continuing such policies at their own expense. These provisions are similar to those contained in section 5 of the Act of April 15, 1935, as amended by Public, No. 129, Seventy-sixth Congress, June 13, 1939, relating to naval and marine corps aviation cadets.

Public, No. 99, Seventy-seventh Congress, June 3, 1941, provides that enlisted men of the Army detailed as aviation students who are undergoing a course of instruction which requires them to participate regularly and frequently in aerial flights shall be issued Government life insurance in the amount of \$10,000 under the National Service Life Insurance Act of 1940, and that the premiums shall be paid by the Government during the period such men are undergoing training and instruction, and upon completion of training and instruction as aviation students they shall have the option of continuing such policies at their own expense.

Public, No. 122, Seventy-seventh Congress, June 21, 1941, authorizes and directs the Administrator of Veterans' Affairs to transfer by quit claim deed title in certain lands of Veterans' Administration facility, Dayton, Ohio, to the County of Montgomery, State of Ohio, for highway widening purposes.

Public, No. 123, Seventy-seventh Congress, June 21, 1941, authorizes and directs the Administrator of Veterans' Affairs, in consideration of \$100, to transfer by quit claim deed to the Norfolk and Western Railway Company a small piece of land (2/10 of an acre) at Veterans' Administration facility, Roanoke, Virginia.

Public, No. 130, Seventy-seventh Congress, June 24, 1941, authorizes the Comptroller General of the United States, the Secretary of the Treasury, the Treasurer of the United States, and the Postmaster General, to adjust certain losses occurring in the redemption of adjusted service bonds in those cases where it shall be jointly determined by the Postmaster General and the Secretary of the Treasury that the misdelivery and erroneous payments involved occurred without negligence upon the part of the postmaster or postal employee charged with the error.

Public, No. 140, Seventy-seventh Congress, June 30, 1941, provides for the discharge or retirement of enlisted men of the Regular Army and of the Philippine Scouts in certain cases. Section 2 of the Act provides that an enlisted man of the Regular Army or the Philippine Scouts who has served 20 years or more in the military forces of the United States and who has become permanently incapacitated for active service due to physical disability incurred in line of duty shall be placed on the retired list. Section 3 provides that when an enlisted man is placed on the retired list pursuant to the provisions of Section 2, he shall receive 75 per centum of the average pay he was receiving for six months prior to his retirement, plus a money allowance of \$9.50 per month in lieu of rations and clothing, and \$6.25 per month in lieu of quarters, fuel and light, however, the money allowances of enlisted men of the Philippine Scouts placed on the retired list under this Act shall be the same as those heretofore or hereafter prescribed by the Secretary of War under existing law for enlisted men of that organization retired after 30 years' service.

This Act is of importance to the Veterans' Administration by reason of the provisions of section 4, which permits the retired enlisted man to waive the retired pay and allowances for the purpose of receiving

pension or compensation and, thereafter, he may waive receipt of pension or compensation for the purpose of receiving retired pay and allowances.

Public, No. 143, Seventy-seventh Congress, July 1, 1941, continued for one month the provisions of section 15 (a) of the Emergency Relief Appropriation Act, fiscal year 1941, and effective August 1, 1941, section 10 of the Act continues the provision for preference in Works Progress Administration employment for veterans of the World War, Spanish-American War, and veterans of any campaign or expedition. The preference includes unmarried widows of any such veterans and the wives of any such veterans who are unemployable and who have been certified as in need of employment. A proviso was added to this section so as to permit employment of the veteran, unmarried widow or wife, notwithstanding other income, provided that the income of the veteran or the unremarried widow, or the combined income of an unemployable veteran and his wife is less than the monthly earnings of the veteran, widow or wife would receive if employed by the Works Progress Administration. The worker will be entitled to employment which will produce sufficient enhancement of the outside income to be equal to the wages otherwise payable.

Preference is also provided in this section for veterans, unmarried widows of veterans and wives of unemployable veterans by excepting them from the provision requiring removal from Works Progress Administration projects where the worker has been continuously employed by such projects more than 18 months.

Public, No. 150, Seventy-seventh Congress, July 3, 1941, appropriates \$2,709.12 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 182, Seventy-seventh Congress, July 18, 1941, provides pension and other benefits administered by the Veterans' Administration to veterans and dependents of veterans who served as officers and enlisted men in the United States Coast Guard for disability resulting from injury or disease contracted or suffered in line of duty in active service in the Coast Guard on or after January 28, 1915, and before July 2, 1930, and for death resulting from such injury or disease. These benefits are provided in the same manner and under the same regulations and restrictions as provided by law for officers and enlisted men in the Coast Guard who incurred disability in line of duty on and after July 2, 1930, or who died as the result of such disability. The benefits of this Act are not payable for any period prior to the date of enactment of the new Act.

Public, No. 193, Seventy-seventh Congress, July 30, 1941, establishes a uniform provision governing the payment of pension or compensation to a dependent mother or father under the laws administered by the Veterans' Administration. Under this Act pension or compensation otherwise payable shall continue during dependency, whether dependency arises prior or subsequent to the death of the veteran and the fact of remarriage of the mother or father shall not operate to terminate such pension, provided that dependency exists notwithstanding such remarriage.

Public, No. 196, Seventy-seventh Congress, July 30, 1941, further amends the Act of February 9, 1927, entitled "An Act relating to the transfusion of blood by members of the Military Establishment" (U. S. C., title 24, sec. 30), as amended June 2, 1939, (Public, No. 109,

Seventy-sixth Congress), primarily to provide compensation for donors of blood for persons entitled to treatment at Government expense whether or not the donors are in the Government service.

Public, No. 213 (Senate Joint Res. 95), Seventy-seventh Congress, August 18, 1941, extending the periods of service of persons in the military service provides in section 3 that any person whose period of active military service or training and service is extended under section 2 of the Act and who was (a) ordered to active Federal service under Public Resolution Numbered 96, Seventy-sixth Congress, or (b) inducted under the Selective Training and Service Act of 1940, as amended, prior to the enactment of the Act, shall, notwithstanding the limitation in section 602 (a) of the National Service Life Insurance Act of 1940 upon the time within which application for National Service Life Insurance may be made, be granted insurance under such section without further medical examination if application therefor is filed within 120 days after the date of enactment of the Act.

Public, No. 242, Seventy-seventh Congress, August 21, 1941, makes the highest rates of World War death compensation, service connection of death required, payable as death pension to the dependents of veterans of the Spanish-American War, including the Philippine Insurrection and the Boxer Rebellion, entitled to death pension under Veterans Regulation No. 1 (a), part I, as amended. The same rates are made available to the dependents of veterans entitled to death pension at wartime rates where the veteran's death resulted from an injury received in line of duty in actual combat in a military expedition or military occupation. The rates made applicable to these groups are contained in section 5 of the Act of July 19, 1939, Public, No. 198, Seventy-sixth Congress (U.S.C. title 38, sec. 472b). The limitation contained in the last sentence of the second paragraph of said section 5, amended as hereinafter explained, is for application.

Section 2 of this Act amends the last sentence of the second paragraph of section 5, Public, No. 198, Seventy-sixth Congress, to read as follows:

"The amount of compensation herein authorized shall be paid in the event the monthly payment of compensation under Veterans Regulation Numbered 1 (g), and the monthly payment of yearly renewable term or automatic insurance, or national service life insurance does not aggregate or exceed the amount of compensation herein authorized: *Provided*, That persons entitled to pension or compensation on account of the death, disability, or service of more than one person, if otherwise entitled, shall be paid the increased rates provided by this section."

INTERPRETATIVE LAW

During this year approximately 1,180 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, 5,517 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 1941 the following matters were completed: 330 applications of attorneys were approved and 23 denied; 1 application of agents was approved and 5 denied.

Civil litigation.—Forty-two suits not under section 19 were disposed of as follows: 13 Court of Claims suits—6 suits filed in the Court of Claims for balance due on contract, judgment for defendant; 4 suits filed in the Court of Claims for extra costs incurred, 2 judgment for defendant, 2 judgment for plaintiff; 2 suits filed in the Court of Claims to recover salary while employed by Government, 1 judgments for defendant, 1 judgment for plaintiff; 1 suit filed in the Court of Claims to compel payment of compensation, judgment for defendant; 22 mandamus suits—6 suits to compel payment of insurance, 5 judgment for defendant, 1 dismissed: 3 suits to compel payment of Adjusted Service Certificate, dismissed; 1 suit to compel payment of insurance and compensation, dismissed; 1 suit to compel Administrator to issue Government life insurance converted policy, dismissed; 6 suits to compel payment of compensation, 4 judgment for defendant, 1 dismissed, 1 dismissed with prejudice; 2 suits to recover proceeds of adjusted service certificate, judgment for defendant; 1 suit by Administrator of pensioner's estate for an accounting and settlement of estate, dismissed; 2 suits against United States for alleged breach of contract, judgment for defendant; 2 recovery suits—1 suit by United States to recover overpayment of compensation benefits, judgment for United States; 1 suit by United States to recover adjusted service certificate erroneously issued to veteran (certificate returned to Veterans' Administration), dismissed; 4 recovery—Post Fund Cases—4 suits to recover pension deposited in Post Fund, 3 judgment for plaintiff, 1 judgment for defendant; 1 suit on contract—against United States to recover damages under contract, case compromised.

Criminal Prosecution.—In addition to directing investigations through field offices, the Veterans' Administration cooperates with the several investigating agencies of the Government in developing the 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 29, 1940, 140 cases which were in the course of consideration and investigation. During the fiscal year 400 complaints of violations of laws were received, considered, and investigated, which, with the number on hand made a total of 540 cases. One hundred and thirty-seven of

these cases were submitted to the Department of Justice for consideration of United States attorneys and 244 were closed without reference to the Department of Justice on account of the lack of evidence, expiration of the period of the statute of limitations, and so forth. A total of 159 cases remained in the course of investigation on June 30, 1941.

There were pending in the Department of Justice on June 29, 1940, a total of 157 cases. There were submitted during the fiscal year 137 cases, making a total of 294 cases. Of these 152 were disposed of by the Department of Justice, leaving a balance on June 30, 1941, of 142 cases.

The 152 cases were disposed of as follows:

Acquittals.....	5
No bills.....	18
Convictions.....	60
Closed by Department of Justice.....	54
Nolle prosequi.....	10
Defendant died.....	4
Filed away with leave to reinstate.....	1

In explanation it may be stated that the 54 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, 1941, there was no Federal legislation directly affecting the guardianship program. In some of the States legislation was enacted with more specific provisions respecting trust investments, commitments to Veterans' Administration facilities, etc. The State of Rhode Island enacted in its entirety the Uniform Veterans Guardianship Act.

The number of beneficiaries under guardianship decreased from 83,776 on June 30, 1940, to 83,439 on June 30, 1941. Minors* decreased from 40,284 to 39,963 and incompetents decreased from 43,492 to 43,476.

These beneficiaries' estates received during the year a total of \$41,503,242.63 through payments and earnings, approximately \$635,000 more than in the preceding fiscal year. The total of such estates, including cash balances and investments, amounted to \$159,370,982.23. Illegal investments decreased to \$155,995.88.

Losses were reported as follows:

Embezzled or misappropriated.....	\$105,274.17
Lost on deposits.....	31,323.21
Lost on investments.....	156,973.02
Recoveries and savings for beneficiaries by chief attorneys' offices:	
Of amounts embezzled or misappropriated.....	109,837.88
On investments and expenditures.....	451,290.25
On commissions.....	14,571.48
On fees.....	6,805.81
On contemplated investments and expenditures prevented.....	199,875.85
Legal services rendered.....	391,624.15
Total recoveries and savings.....	1,174,005.42

Actual cash collections for beneficiaries totaled \$430,008.25 and for the Government-escheated funds and repayments \$50,074.61.

Court appearances were made in 13,612 cases. Very few guardianship cases were disposed of in appellate courts during the year, of which the following 4 were considered outstanding.

In Michigan approval of annual accounts of guardian in which certain fees for services were shown is not res judicata as to guardian's claim, later asserted, for special services during periods covered by such accounts. Amount is discretionary with circuit court which on trial de novo reduced amounts allowed by probate court. *In re Horn Estates*, 295 Mich. 193, 294 N. W. 150.

In Missouri disputed claims accruing against insane person after adjudication of insanity cannot be adjudicated by probate court but must be sued on in circuit court. *In re Moore's Guardianship*, 148 S. W. (2d) 116.

In Alabama where incompetent had guardian at all times limitations bar recovery by incompetent against third persons for conversion of funds where no bad faith on the part of the guardian is shown. *Spann v. First National Bank of Montgomery*, 200 So. 554.

The Supreme Court of Alabama, in *Cox v. Williams*, 3 So. (2d) 129, reversed the trial court and held a successor guardian and his sureties liable for the amount of a judgment recovered against the first guardian, but which the successor guardian failed to collect, and further held the successor guardian liable for interest as for money in his hands uninvested equal to the amount of the uncollected judgment from date of entry. The evidence affirmatively indicated that if diligence had been used the judgment probably could have been collected. The court further stated that there was a presumption that the sureties on the guardian's bond were good in that it was the duty of the Probate Judge to see that they were good and it would be presumed that official performed his duty. The successor guardian alleged in his defense that he had employed an attorney and if there was any negligence it was the negligence of the attorney for which he, the client, was not liable since he used diligence in selecting the attorney. This was rejected, the court holding that the neglect was in failing to have the judgment recorded within the statutory period so that it would constitute a lien on the judgment debtor's realty and that the fact that the negligence was the negligence of the attorney did not relieve the client (guardian).

Six of the eight remaining cases against National Surety Co. in liquidation mentioned on page 48 of the 1940 Report have now been closed. In two (from Oregon and Tennessee) the court allowed the claims. In four (from Virginia and Ohio) the court denied them because the laws of those two States were held to be the same as Michigan, and hence controlled by the Southern Surety Co. decision in New York, 12 N. E. 565. The test case from Ohio was affirmed on appeal, 20 N. Y. S. (2d) 664, and the Court of Appeals refused a review, 21 N. Y. S. (2d) 395. Two claims aggregating about \$12,000 are still pending and probably will be allowed.

APPEALS

During this fiscal year appellate decisions were rendered in 19,713 cases, involving 34,223 issues, the ratio of decisions to appellants

being 1.74. During the same period, 969 cases were remanded for further development of the evidence by agencies of original jurisdiction.

At the close of this fiscal year appeals were pending in 11,354 cases. This represents an increase of 1,063 over the number of cases pending June 30, 1940. Of the cases in pending appellate status 3,866 were physically before the Board of Veterans' Appeals, 3,459 had been certified as ready for appellate consideration and were awaiting recall at such time as they were reached on the docket, 3,774 were pending development of the evidence and certification by the agencies of original jurisdiction, and 255 were pending for other reasons.

Of the 3,866 cases physically before the Board of Veterans' Appeals, formal hearings were pending in 1,343. During the year formal recorded hearings were held in 6,488 cases.

Benefits to veterans of all wars, except the Mexican War, and their dependents, as well as 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.

PERSONNEL

In September, 1940, the Veterans' Administration was identified as a defense agency, thereby enabling it to operate under Civil Service rules and regulations promulgated for such agencies. This has expedited Government business and accelerated the consummation of personnel transactions. At the same time, it has afforded protection in employment matters such as in retaining the services of employees desiring transfer to other agencies, although it has not been the policy of this Administration to interfere with employees improving their status by transfer elsewhere.

Even though classed as a defense agency, the Veterans' Administration has not requested deferment of employees called for military training or for active duty in the Reserve Corps of the Army or Navy. In the cases of employees entering military service, their names are continued on the rolls as nonactive employees, replacements being assigned only on a temporary basis in order that former employees may resume the positions occupied at the time of reporting for military or naval duty, or similar positions, provided request for restoration is made within a period of 40 days from date of separation from military or naval service, as provided by law.

The Division of Personnel Relations, Training, and Placement, Office of Personnel, is working toward the general objective of centralizing personnel work in the matter of approving major policies, standards, and procedures; of developing programs relating to personnel relations, training, placement, safety, and health.

In making new appointments and in effecting discontinuances, the policy of extending preference to those entitled to military preference has been followed carefully. The same is true in filling vacancies in higher grades, and in staff positions. At the close of this year, 60.21 percent of the male, and 11.11 percent of the female employees on the rolls were ex-service, while 44.18 percent of the total personnel had such status.

During this year, the Veterans' Administration instigated a more thorough and systematic observation of employees during proba-

tionary period by requiring periodic efficiency reports to evaluate the employee's service.

In line with its policy to afford relief to employees from charges for allowances (quarters, subsistence, and laundry), the Veterans' Administration has continued its study and effort to improve general policies in this respect. During the year the percentage of employees in certain grades, who are required to occupy quarters on the station, was reduced from 40 to 30 per cent.

The following itemization shows the net increase in the number of positions authorized and the net increased expenditures for salaries during the fiscal year 1941:

Activity	Fiscal year 1940		Fiscal year 1941		Net increase + or decrease -	
	Authorized positions	Net annual salaries	Authorized positions	Net annual salaries	Authorized positions	Net annual salaries
Central office.....	4, 998	\$10, 053, 053	6, 384	\$10, 540, 837	+1, 386	+\$487, 784
Field.....	37, 371	47, 743, 898	39, 079	51, 887, 008	+1, 708	+4, 143, 110
Total.....	42, 369	57, 796, 951	45, 463	62, 427, 845	+3, 094	+4, 630, 894

Practically all of the above recorded increase in Central Office was due to the additional personnel placed on duty to carry out the provisions of Public, 801, 76th Congress, National Service Life Insurance Act of 1940, while the net increase shown for the field service was caused by the operation of additional hospital and domiciliary facilities, the number of hospital beds having increased 2,212 and the domiciliary beds 250 during this year.

There were 117 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 Veterans' Administration facilities could receive the necessary training to become qualified for civil service examinations given for the positions of telephone operator and elevator operator.

STATISTICAL TABLES

MEDICAL AND DOMICILIARY TABLES

TABLE 1.—*Clinical laboratory tests and X-ray examinations, fiscal years 1924-41*

Fiscal year	Classified laboratory tests		X-ray examinations	
	Out-patient	In-patient	Out-patient	In-patient
1941	353, 834	3, 290, 849	163, 099	433, 715
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, 998	331, 402
1935	222, 282	1, 977, 968	150, 034	302, 898
1934	128, 758	1, 578, 211	69, 644	224, 024
1933	296, 272	1, 646, 167	107, 819	266, 344
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	128, 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 1924-41*

Fiscal year	Individuals treated	Treatments	Individuals examined	Examinations	Operations	Anesthetics	Sent to hospital	Hospital visits	Home visits
1941	367, 752	1, 176, 658	412, 001	1, 111, 589	4, 480	32	139, 360	8, 303	33, 700
1940	401, 000	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	867	64	35, 874	6, 929	41, 293
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, 867
1931	243, 038	829, 040	821, 569	1, 933, 698	877	65	109, 682	18, 544	48, 551
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

40 ANNUAL REPORT ADMINISTRATOR OF VETERANS' AFFAIRS

TABLE 3.—Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-41

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1941	1,075,471	965,919	109,552	10.2	101,187	95,484	5,703	5.6
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	76,997	7,846	9.2
1935	744,035	561,038	182,997	24.6	60,371	53,643	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	65,747	21,233	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	904,397	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 1924-41

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1941	1,090,985	1,085,028	5,957	1.0	20,604	18,719	1,885	9.1
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	1,895,951	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	860,956	29,471	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	1,120,266	1,084,097	36,150	3.2	24,074	22,014	2,060	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 1920-41

Fiscal year	Hospital treatment			Domi- ciliary care	Fiscal year	Hospital treatment			Domi- ciliary care
	Total	Government facilities and hospitals	State and civil	Government facilities		Total	Government facilities and hospitals	State and civil	Government facilities
Total	2,395,736	2,190,683	205,053	-----	1931	109,649	104,522	5,127	-----
1941	187,374	184,048	3,326	30,201	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	-----
					1920	43,233	23,623	19,610	-----

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

43332-41-4

TABLE 6.—Patients admitted for hospital treatment or domiciliary care during fiscal year 1941, 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.....	221,946	30,201	191,745	9,815	24,040	157,890	160,842	8,361	22,186	130,295	27,577	1,130	1,583	24,864	3,326	324	271	2,731
United States veterans.....	217,575	30,201	187,374	9,716	23,847	153,811	156,512	8,266	21,995	126,251	27,536	1,126	1,581	24,829	3,326	324	271	2,731
World War.....	194,855	27,532	167,323	8,355	21,640	137,328	141,579	7,477	19,956	114,146	22,614	581	1,429	20,604	3,130	297	255	2,578
Service-connected.....	11,161	1,702	9,459	1,503	1,957	5,999	8,422	1,370	1,841	5,211	885	109	85	691	152	24	31	97
Non-service-connected.....	170,517	25,830	144,687	6,375	19,167	119,145	123,083	5,768	17,710	99,605	18,831	336	1,243	17,202	2,773	221	214	2,338
Emergency.....	4,240		4,240	387	456	3,397	2,488	280	347	1,861	1,562	55	99	1,408	190	52	10	128
Observation or examination for insurance, pension, or compensation.....	5,668		5,668	14	49	5,605	4,956	13	47	4,896	698	1	2	695	14			14
Observation or examination for diagnosis.....	260		260	24	5	231	246	23	5	218	13	1		12	1			1
Observation or examination for temporary hospitalization.....	3,009		3,009	52	6	2,951	2,384	23	6	2,355	625	29		596				
Spanish-American War.....	13,978	1,612	12,366	223	1,084	11,059	10,042	187	979	8,876	2,162	17	98	2,047	162	19	7	136
Service-connected.....	79	20	59	4	5	50	54	4	5	45	5			5				
Non-service-connected.....	13,899	1,592	12,307	219	1,079	11,009	9,988	183	974	8,831	2,157	17	98	2,042	162	19	7	136
Civil War.....	87		87		4	83	77		3	74	10		1	9				
Service-connected.....																		
Non-service-connected.....	87		87		4	83	77		3	74	10		1	9				
All other wars, expeditions, and occupations.....	213	31	182	3	20	159	136	1	19	116	46	2	1	43				
Service-connected.....	2		2			1				1								
Non-service-connected.....	211	31	180	2	20	158	135	1	19	115	45	1		43				
Regular Establishment.....	8,442	1,026	7,416	1,135	1,099	5,182	4,678	601	1,038	3,039	2,704	526	52	2,126	34	8	9	17
Service-connected.....	2,817	345	2,472	785	613	1,074	1,859	454	584	821	583	323	21	239	30	8	8	14
Non-service-connected.....	5,625	681	4,944	350	486	4,108	2,819	147	454	2,218	2,121	203	31	1,887	4		1	3
Allied veterans.....	134		134	16	4	114	113	12	4	97	21	4		17				
C. C. C. and W. P. A.....	1,481		1,481	18	84	1,379	1,481	18	84	1,379								
Miscellaneous.....	2,756		2,756	65	105	2,586	2,736	65	103	2,568	20		2	18				

TABLE 7.—Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex, and color, fiscal year 1941

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		White	Colored	
Total.....	217,575	196,115	19,980	1,480	30,201	27,451	2,500	250	187,374	168,664	17,480	1,230	8,684	1,010	22	8,943	736	44	13,054	970	100	137,983	14,764	1,064
Veterans' Administration..	186,713	158,099	17,419	1,195	30,201	27,451	2,500	250	156,512	140,648	14,919	945	7,331	917	18	8,694	716	12	11,627	863	83	112,996	12,423	832
Federal Security Agency:																								
Marine.....	8,665	7,412	1,187	66	-----	-----	-----	-----	8,665	7,412	1,187	66	340	39	2	19	1	-----	424	54	5	6,629	1,093	59
U. S. Army.....	7,424	7,002	383	39	-----	-----	-----	-----	7,424	7,002	383	39	493	7	1	58	3	-----	266	9	5	6,185	364	33
U. S. Navy.....	11,447	10,906	536	5	-----	-----	-----	-----	11,447	10,906	536	5	232	12	-----	83	6	-----	626	22	-----	9,965	496	5
State.....	16	11	1	4	-----	-----	-----	-----	16	11	1	4	-----	-----	-----	10	1	3	-----	-----	-----	1	-----	1
Civil.....	3,310	2,685	454	171	-----	-----	-----	-----	3,310	2,685	454	171	288	35	1	79	9	29	111	22	7	2,207	388	134

TABLE 8.—Beneficiaries remaining under hospital treatment or domiciliary care June 30, 1941, 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.....	72,395	13,978	58,417	4,684	34,550	19,183	54,843	4,293	33,754	16,796	2,535	223	270	2,042	1,039	168	526	345
United States veterans.....	72,138	13,978	58,160	4,637	34,508	19,015	54,598	4,247	33,718	16,633	2,531	222	270	2,039	1,031	168	520	343
World War.....	64,930	12,842	52,088	4,155	31,033	16,900	48,962	3,874	30,292	14,796	2,159	123	254	1,782	967	158	487	322
Service-connected.....	11,159	691	10,468	493	9,328	647	10,055	451	9,021	583	156	28	80	48	257	14	227	16
Non-service-connected.....	52,787	12,151	40,616	3,522	21,517	15,577	38,159	3,307	21,112	13,740	1,787	87	157	1,543	670	128	248	294
Emergency.....	698	.....	698	139	169	390	486	115	140	231	174	8	17	149	38	16	12	10
Observation or examination for insurance, pensions, or compensation.....	272	.....	272	.....	1	271	228	.....	1	227	42	.....	42	2	.....	.....	.....	2
Observation or examination for diagnosis.....	34	.....	34	1	18	15	34	1	18	15	.....	.....	.....	.....	.....	.....	.....	.....
Spanish-American War.....	3,685	693	2,992	107	1,284	1,601	2,753	97	1,265	1,391	208	3	14	191	31	7	5	19
Service-connected.....	23	3	20	3	12	5	18	3	11	4	1	.....	1	1	.....	.....	.....	.....
Non-service-connected.....	3,662	690	2,972	104	1,272	1,596	2,735	94	1,254	1,387	207	3	14	190	30	7	4	19
Civil War.....	15	.....	15	.....	7	8	15	.....	7	8	.....	.....	.....	.....	.....	.....	.....	.....
Service-connected.....	.....	.....	.....	.....	7	8	15	.....	7	8	.....	.....	.....	.....	.....	.....	.....	.....
Non-service-connected.....	15	.....	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
All other wars, expeditions, and occupations.....	80	14	66	2	33	31	60	.....	33	27	6	2	.....	4	.....	.....	.....	.....
Service-connected.....	3	.....	3	1	1	1	2	.....	1	1	1	.....	.....	.....	.....	.....	.....	.....
Non-service-connected.....	77	14	63	1	32	30	58	.....	32	26	5	1	.....	4	.....	.....	.....	.....
Regular Establishment.....	3,428	429	2,999	373	2,151	475	2,808	276	2,121	411	158	94	2	62	33	3	28	2
Service-connected.....	2,138	141	1,997	295	1,547	155	1,860	202	1,531	127	116	90	.....	26	21	3	16	2
Non-service-connected.....	1,290	288	1,002	78	604	320	948	74	590	284	42	4	2	36	12	.....	12	.....
Allied veterans.....	38	.....	38	7	12	19	27	6	15	4	1	.....	3	7	.....	.....	6	1
C. C. C. and W. P. A.....	99	.....	99	3	11	85	99	3	11	85	.....	.....	.....	.....	.....	.....	.....	1
Miscellaneous.....	120	.....	120	37	19	64	119	37	19	63	.....	.....	.....	1	.....	.....	.....	1

NOTE.—Includes veterans on less than 30 days leave.

TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1941, by State location of facility or hospital and veterans' reported State of residence

State in which veteran is hospitalized or domiciled	Total	Reported State of residence																							
		Alabama	Arizona	Arkansas	California	Colorado	Connecticut	Delaware	District of Columbia	Florida	Georgia	Idaho	Illinois	Indiana	Iowa	Kansas	Kentucky	Louisiana	Maine	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri
Grand total.....	72,138	1,202	441	955	7,210	851	829	95	728	1,680	1,429	315	4,751	1,849	1,156	1,280	1,413	1,168	514	1,046	2,401	2,068	1,488	855	2,597
United States.....	71,386	1,202	441	955	7,210	851	829	95	728	1,680	1,429	315	4,751	1,849	1,156	1,280	1,413	1,168	514	1,046	2,401	2,068	1,488	855	2,597
Alabama.....	1,833	666	44	1	1	1	6	135	278	6	2	1	3	68	141	2	3	1	2	3	1	2	138	17	
Arizona.....	455	5	246	54	3	2	2	2	2	21	2	2	2	1	2	1	2	1	2	3	8	2	2	12	
Arkansas.....	1,505	31	3	527	6	2	2	10	2	7	1	7	1	2	2	73	6	59	2	3	1	1	20	223	
California.....	7,794	5	131	12	6,893	21	5	4	3	2	5	9	42	19	14	17	3	5	1	3	12	12	16	2	36
Colorado.....	1,097	4	22	3	16	562	2	1	2	2	2	2	2	4	123	7	2	1	4	2	2	3	3	1	50
Connecticut.....	295					219						1									63				
Delaware.....																									
District of Columbia.....	479	1				2			244	6	5	1	2	2	1	2	1			56	3	1		1	1
Florida.....	1,307	8	1	3	1	5	1	10	1,003	106	8	18	8	2	2	2	2	4	4	8	8	2	3	5	5
Georgia.....	1,383	43	1	1	3	2		8	245	644		1	1	1			8					3	6		6
Idaho.....	232										141														
Illinois.....	5,214	9	16	9	3	4	1	5	17	3	1	3,358	303	41	56	44	18		1	2	70	33	27	563	
Indiana.....	1,798	5	4	7	2	3		6	4	5	1	28	1,050	7	30	70	4	3		9	15	8	2	48	
Iowa.....	1,573	1	4	2	3	2		3	2	2	1	32	7	893	118	60	767	1	23		6	4	4	622	
Kansas.....	2,123	1	2	72	11	18		4	4	6	1	49	44	1	1	1	618	1	1		2	3	11	58	
Kentucky.....	942	4	25	4	2			4	4	1						618					6	4	4	622	
Louisiana.....	675	4	40						1	1							343	1	1		2	3	11	58	
Maine.....	955			2		44		1									343	315	2	331			44	2	
Maryland.....	1,471			3	2	31	168	3	6				4	3	1	3	2	4	681	1	4	1		4	
Massachusetts.....	2,738		1	3	1	259	1	1	1	1			4	2		3	1	160		3	1,827	3		4	
Michigan.....	1,650	4	1	3	2	2	1	1	1			43	19	2	1	3	1			3	1,438	6	1	6	
Minnesota.....	1,622	1		1	1				1			5	5	22	1	1				1	3	4	1,229	1	
Mississippi.....	1,541	212		27	6	1	1	2	73	46	1	11	3	5	1	10	463			1	3	4	431	6	
Missouri.....	597											136		1	1	3									442
Montana.....	112											1				1									
Nebraska.....	223			1								1				1									
Nevada.....	13			3											14										
New Hampshire.....	19																		2						
New Jersey.....	1,607			1		4		5	1	1			5						2						
New Mexico.....	385	2	16	4	22	10		1	1				26	2	4	13		3		3	5	2			
New York.....	7,299	3		10	3	250	12	20	5	4			15	5		3					1	5	4		23
North Carolina.....	926	55		8	1	1		36	84	32	1		5	3	1			11		24	52	7	4		1

TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1941, by State location of facility or hospital and veterans' reported State of residence—Continued

State in which veteran is hospitalized or domiciled	Reported State of residence—Continued																				Unknown or outside of United States					
	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas	Utah	Vermont		Virginia	Washington	West Virginia	Wisconsin	Wyoming
Grand total.....	324	640	90	236	1,811	294	6,333	1,279	282	3,328	892	664	4,417	345	871	350	1,622	2,981	238	146	1,725	1,116	830	1,903	194	906
United States.....	324	640	90	236	1,811	294	6,333	1,279	282	3,328	892	664	4,417	345	871	350	1,622	2,981	238	146	1,725	1,116	830	1,903	194	154
Alabama.....					2			58		3	9		6		88		81	58			32		2			2
Arizona.....	2	1	3		3	3	15	1	2	9	5	2	5			1	1	11			2		2	4		2
Arkansas.....	1	3			1	4	3	3		4	227		2				51	220			1	2		2		2
California.....	11	9	51	2	8	44	31	6	2	20	20	39	32	2	1	4	8	79	40		3	61	4	12	2	31
Colorado.....		33			2	62	10		1	2	34	2	12				3	59	33		3	2	2	3	4	2
Connecticut.....				1	2		3													1						
Delaware.....																										
District of Columbia.....				1	2		12	17		3	1		19		3		4				73		13	1		1
Florida.....					4		18	5		8	1		20	1	9		8	2		1	13		4	4		
Georgia.....				1	1	1	8	128		2		1	5	1	225		30	8					1			4
Idaho.....	10		4		1					1		27	3						7			30			2	4
Illinois.....		47					16	7	14	107	24	2	18	1	1	5	19	62	1	1	4	2	17	273	2	7
Indiana.....	1	18			3		16	5	4	268	2	1	62	3	2		27	14			6	16	32		7	7
Iowa.....	1	158			1	1	2		3	2	7		1				1	3				1	1	8		2
Kansas.....	2	57			4	4		1		209	1	1	2			5	7	180	3			1	1	2	2	
Kentucky.....					1			5		27	1		5				41	1			7	15				1
Louisiana.....										1							1	237								
Maine.....				32	6		129			1			4	70						14	2					2
Maryland.....				1	10		28	26		10	1		306		5	1	6	2			64	2	69	1		13
Massachusetts.....	1			130	5		42	1		3	2	3	202	1			1			70	2		1	1		7
Michigan.....		1					6			63			15				6	1			1	1	1	8		5
Minnesota.....		3			1		5						1			63		117			1	3		128		3
Mississippi.....	5	3			3	2	11	6		8	11	1	4				49	117			4	1	1	1	1	3
Missouri.....		3					1			3								1							1	
Montana.....	104												1							1		2				
Nebraska.....		187																								
Nevada.....			10													12										
New Hampshire.....				16			1																	1		3
New Jersey.....				2	1,170		259	1		1			126	2	3		1	1	1		5		2	1		
New Mexico.....						139	3	2		6	7	1	2			1	2	83			2	1			1	
New York.....				10	453	1	5,338	4		24	1		778	8	4	1	2	5	1	7	10	1	6	4	1	6

North Carolina					4		12	293	1	8			8		59		49	2			78	1	30	1		
North Dakota									77							5							1			
Ohio	2	3	1	1	5	2	38	7	1	2,589	4	1	395		4		31	13		1	25	2	308	13		5
Oklahoma											246								27							
Oregon	14	1	7		2	3	6		1	2	4	496	3			1	1	4		1		1	107	1	1	9
Pennsylvania		1			75		10	3		45			2,437				1	1				6	52	1		5
Rhode Island														48												
South Carolina								83							325											
South Dakota	19	53	1				1		20	1	3		1			176	1	4				1	1	3	19	
Tennessee		2			6		9	248		22	3	1	15		105		1,140	14		1	128		34	3		
Texas		1			1	10	2	1		3	61		2		1		6	1,728				1	1	3		1
Utah	2		5				1					1	1					1	111						4	
Vermont				37			1																			
Virginia		2			32		60	363		15	2			83	1	39	1	37	7	1	48		87	6		4
Washington	19		2		2		3	1	2		1	77	1			1		3	4			1	884	2	3	14
West Virginia										20												2	153			
Wisconsin	4	8		2	5	1	24	5	6	36	5	4	34	2	2	4	7	10				3	5	1,384		4
Wyoming	126	49	6		17	5			5	5	2	5	5	1		40		21	35			8	2	152		7
U. S. possessions																										752
Alaska																										6
Canal Zone																										4
Hawaii																										90
Philippine Islands																										162
Puerto Rico																										490

NOTE.—Includes veterans 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, 1919-41

Fiscal year	Total				Hospital treatment				Domiciliary care			
	Grand total	Male		Female	Total	Male		Female	Total	Male		Female
		White	Colored			White	Colored			White	Colored	
1941.....	72, 138	64, 526	7, 061	551	58, 160	52, 216	5, 540	404	13, 978	12, 310	1, 521	147
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	¹ 42,599	38, 540	3, 822	237	¹ 9, 233	8, 250	1, 036	37
1934.....	48, 849	44, 415	4, 150	284	² 39,445	36, 007	3, 188	250	² 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	³ 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	-----	-----	-----	-----	-----	-----	-----

¹ Status on original admission.

² Permanent status of veteran.

³ 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, 1919-41

Fiscal year ended June 30	Total					Pulmonary tuberculosis				Neuropsychiatric				General								
	Grand total	Service-connected		Non-service-connected ¹		Total	Service-connected		Non-service-connected ¹		Total	Service-connected		Non-service-connected ¹		Total	Service-connected		Non-service-connected ¹			
		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
1941	58,160	12,488	21.47	45,672	78.53	4,637	792	17.08	3,845	82.92	34,508	10,888	31.55	23,620	68.45	19,015	808	4.25	18,207	95.75		
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	11,647	92.76		
1935	42,599	12,046	28.28	30,553	71.72	5,134	1,269	24.72	3,865	75.28	23,558	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	9,688	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	5,415	1,587	29.25	3,828	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	11,366	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	2,958	54.91	2,429	45.09		
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	-----	-----		

¹ 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 classi-

fied 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 1941

	Total			Type of patient								
				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 31,991	191.8										
Hospital treatment.....	2 188,617	73.8	100.00	10,044	174.3	100.00	26,438	204.3	100.00	152,135	44.5	100.00
Hospitalization complete.....	154,735	65.7	82.04	4,581	182.7	45.61	19,918	184.2	75.34	130,236	43.4	85.61
Result of treatment:												
Recovered or cured.....	27,144	39.4	14.39				1,649	60.6	6.24	25,495	38.0	16.76
Arrested.....	148	805.9	.08	148	805.9	1.47						
Apparently arrested.....	28	401.5	.02	28	401.5	.28						
Quiescent.....	47	470.4	.03	47	470.4	.47						
Improved.....	86,998	60.9	46.12	553	218.5	5.50	11,442	143.9	43.28	75,003	47.0	49.30
Unimproved.....	8,973	83.4	4.76	254	161.2	2.53	2,593	150.7	9.81	6,126	51.7	4.03
Died.....	12,891	205.9	6.83	1,885	262.0	18.77	1,746	844.0	6.60	9,260	74.1	6.09
Condition not stated.....	18,506	13.1	9.81	1,666	17.1	16.59	2,488	23.4	9.41	14,352	10.9	9.43
Hospitalization incomplete.....	33,882	110.8	17.96	5,463	167.3	54.39	6,520	265.5	24.66	21,899	50.6	14.39
Result of treatment:												
Apparently recovered or cured.....	3,297	46.0	1.75				326	67.4	1.23	2,971	43.7	1.95
Improved.....	15,879	117.4	8.42	2,639	229.0	26.27	2,353	228.4	8.90	10,887	66.4	7.16
Unimproved.....	9,150	180.0	4.85	3 2,474	122.1	24.63	3,023	377.3	11.44	3,653	56.0	2.40
Condition not stated.....	5,556	16.2	2.94	350	20.9	3.49	818	38.2	3.09	4,388	11.7	2.88

¹ Includes 7,704 intrafacility transfers.

² Includes 8,490 intrafacility transfers.

³ Includes 18 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 1910-41, and the total amounts disbursed to June 30, 1909 and 1941 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, 1941.....	\$14,564,796,217.53				\$14,019,736.48			\$32,197,534.09		\$28,748,117.32		\$32,711,933.74			
1941.....	618,926	\$319,887,183.46	237,515	\$113,226,769.30		1	\$240.00					107	\$65,772.33		
1940.....	610,122	314,434,413.91	239,176	114,704,050.65		1	240.00					139	84,613.33		
1939.....	602,757	307,512,130.34	239,674	109,191,738.02		1	190.00					168	102,844.28		
1938.....	600,843	301,276,717.25	236,105	101,491,978.72		1	840.00					195	116,687.99		
1937.....	598,510	299,659,837.31	243,427	96,370,214.81		2	840.00					221	132,776.34		
1936.....	600,562	299,000,808.47	251,470	99,991,660.31		2	1,390.00					247	154,135.42		
1935.....	585,955	278,006,898.15	252,382	96,400,271.42		4	2,681.00					294	180,316.20		
1934.....	581,225	227,797,923.21	257,630	93,578,863.67		7	3,222.50					351	198,558.20		
1933.....	997,918	428,456,151.69	272,749	122,103,190.54		7	3,906.67					391	255,133.68		
1932.....	994,351	421,367,015.55	283,695	124,409,746.13		8	5,391.00		\$1,885.00			415	325,080.46		
1931.....	790,782	364,652,558.50	289,205	123,736,384.42		10	5,703.34		1,040.86			478	344,975.00		
1930.....	542,610	290,474,801.10	298,223	127,958,007.81		11	7,201.67		10.00			547	394,394.21		
1929.....	525,961	287,065,745.65	306,003	131,754,896.41		11	8,903.34		2,239.26			630	470,454.35		
1928.....	516,566	286,640,666.14	317,798	124,124,672.17		14	9,805.66		5,886.00			845	538,520.46		
1927.....	489,805	277,854,011.13	326,875	125,775,696.43		17	7,400.00		7,732.89			970	561,233.84		
1926.....	472,623	247,259,215.27	334,465	125,022,272.44		20	9,392.00		12,045.66			1,080	422,747.03		
1925.....	456,530	223,164,174.32	333,609	123,585,895.22		21	13,383.00		15,818.54			1,257	491,078.92		
1924.....	427,153	223,395,632.00	335,394	122,094,147.01		33	40,010.00		31	29,347.47		1,437	551,253.55		
1923.....	436,776	255,724,424.72	341,404	132,882,345.08		40	19,957.00		47	47,981.33		1,636	669,866.44		
1922.....	430,942	253,423,940.08	345,881	128,767,155.55		49	24,160.21		73	59,814.62		1,878	716,098.63		
1921.....	422,691	253,258,718.55	345,881	128,767,155.55		64	21,145.03		109	74,546.06		2,135	813,478.58		
1920.....	419,627	201,186,125.16	349,916	115,231,904.41		71	21,145.03		148	62,665.46		2,423	614,017.12		
1919.....	338,216	132,926,906.52	335,616	100,533,728.83		81	17,704.33		215	88,499.09		2,741	669,657.10		
1918.....	341,632	99,451,229.30	307,865	80,725,464.72		89	21,118.12		289	116,383.00		3,064	767,471.25		
1917.....	370,147	105,714,609.65	302,964	55,180,444.29		109	18,701.94		384	158,134.59		3,422	683,920.80		
1916.....	403,372	112,861,836.71	306,200	46,293,253.21		115	18,848.00		513	213,118.76		3,785	590,161.78		
1915.....	437,723	118,785,570.50	310,424	46,732,695.64		134	22,348.90		680	277,029.20		4,253	648,517.40		
1914.....	470,623	125,083,254.33	314,616	47,334,291.93		170	27,532.40		893	354,799.79		4,699	705,729.95		
1913.....	503,633	126,921,705.15	316,567	47,249,955.65		199	32,171.07		1,142	411,416.35		5,123	773,283.55		
1912.....	538,362	105,131,824.00	321,932	47,854,609.63		238	37,819.20		1,313	341,756.88		5,533	826,428.73		
1911.....	570,456	109,468,260.63	321,642	47,856,899.72		279	44,347.45		1,639	428,221.22		5,982	894,696.89		
1910.....	602,622	112,366,059.23	318,461	47,607,996.85		338	51,279.90		2,042	521,385.79		6,359	942,598.86		
1909 and prior years.....		\$9,913,082,513.73					\$14,019,736.48			\$31,737,660.36			\$25,517,653.00		\$16,975,131.07

¹ Accrued disability payments.² 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 1910-41, and the total amounts disbursed to June 30, 1909 and 1941, 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, 1941.	\$49,425,509.74		\$36,712,213.56		\$8,057,546,781.02				\$1,401,379,817.24		\$265,580,369.31	
1941	1,955	\$1,504,114.43	3,836	\$1,404,348.46	1,560	\$2,049,976.78	43,313	\$21,123,490.17	153,072	\$105,273,998.31	60,555	\$22,083,084.89
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	57,195	28,556,447.43	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	6,448,253.46	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	18,355,668.73
1936	3,513	2,019,230.01	4,648	1,730,297.99	9,664	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	69,907,287.74	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	45,982,130.16	153,437	76,041,620.30	193,792	88,997,801.76	33,437	13,258,678.20
1930	5,454	2,942,208.17	4,191	1,612,907.05	49,018	46,086,774.40	167,674	79,698,159.03	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	79,958,669.91	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	9,516,405.61
1926	3,821	1,309,510.41	3,081	590,675.53	106,844	85,735,598.99	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	107,377,798.96	253,136	95,622,156.20	85,038	16,118,296.53	16,104	5,021,566.92
1923	3,923	1,340,124.36	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	536,593.14	243,629	112,335,359.85	290,100	90,250,946.19	23,144	3,023,119.18	7,288	1,600,979.50
1919	3,436	1,191,146.37	2,027	370,391.12	271,520	119,463,920.53	296,823	92,747,970.23	23,382	3,008,785.41	4,869	869,403.72
1918	2,421	644,756.07	1,817	295,160.34	298,971	92,728,510.46	292,822	77,673,598.68	23,538	3,044,661.86	3,975	760,467.23
1917	564	143,099.07	1,743	270,898.31	329,437	99,581,750.81	288,889	52,588,827.76	24,060	3,087,058.10	4,215	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	4,371	723,491.83
1915	786	199,772.96	2,046	313,933.22	396,649	112,571,005.38	294,991	44,097,786.05	24,370	3,105,807.74	4,542	745,893.73
1914	915	225,664.88	2,182	334,582.52	429,646	118,780,198.65	298,453	44,597,352.88	24,250	3,132,372.53	4,660	775,137.00
1913	1,066	176,292.72	2,330	351,371.38	462,704	120,521,829.00	299,663	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	99,076,820.25	304,373	44,902,414.81	23,841	3,130,991.22	5,009	840,094.83
1911	1,387	168,388.24	2,629	406,398.28	530,290	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	44,525,862.10	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	

Fiscal year	Regular Establishment				World War							
	Living veterans		Deceased veterans		Living veterans							
					Pensions		Compensation service connection ¹		Emergency officers' retirement ²		Disability allowance or nonservice	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1941 . . .	\$157,324,609.74		\$47,018,829.00		\$3,217,933,684.43				\$72,957,118.66		\$313,202,571.32	
1941	37,520	\$14,382,840.09	10,860	\$3,286,452.75			349,724	\$169,142,735.47	2,617	\$4,114,971.80	72,478	\$23,418,546.58
1940	36,051	12,728,872.47	10,126	3,082,893.78			348,164	168,387,884.83	1,784	2,936,259.11	60,296	19,324,715.45
1939	34,185	8,929,408.26	9,415	2,910,175.04			342,072	166,948,863.01	1,813	2,991,326.30	52,936	17,100,317.81
1938	33,062	8,868,785.83	8,725	2,645,831.53			340,590	166,875,363.36	1,831	3,117,229.96	46,748	15,227,497.81
1937	33,036	8,947,027.17	8,109	2,467,076.75			336,528	166,417,519.36	1,841	3,138,955.75	41,594	13,758,823.06
1936	31,192	7,434,834.45	7,505	2,275,630.66			337,767	169,582,036.92	1,811	3,283,359.64	37,446	12,710,374.11
1935	32,124	7,341,495.86	7,240	1,896,103.96			336,876	171,877,328.10	1,677	2,709,127.88	33,604	11,543,369.84
1934	29,484	6,223,411.08	5,838	1,609,189.39			332,216	139,445,822.97	1,566	2,181,249.52	29,903	9,784,579.12
1933	19,559	5,241,451.38	4,807	1,159,026.68	36	\$9,232.90	336,710	184,824,665.79	6,007	9,968,980.32	412,482	85,186,547.12
1932	18,391	4,860,875.59	4,571	1,105,643.84	38	9,428.54	328,658	189,540,380.76	6,415	11,553,143.57	407,584	75,458,233.37
1931	16,920	4,279,663.04	4,128	989,895.37	41	10,582.53	299,288	181,900,493.14	6,364	10,937,594.04	229,568	29,689,567.05
1930	15,661	3,802,089.76	3,830	894,741.62	44	10,809.00	279,539	155,034,481.21	6,083	11,229,262.01		
1929	14,758	3,655,087.62	3,699	847,588.90	45	11,310.00	262,138	153,090,387.74	4,243	4,795,658.76		
1928	13,665	3,255,566.50	3,555	840,196.73	47	11,365.53	257,536	150,980,629.28				
1927	13,085	2,958,571.78	3,455	859,498.44	48	10,943.76	243,611	144,138,546.32				
1926	13,028	2,713,805.36	3,923	941,993.96	49	11,252.40	226,484	133,243,887.41				
1925	12,399	2,471,169.57	3,762	879,115.09	49	11,060.60	211,644	104,130,215.12				
1924	12,283	2,417,027.52	3,754	904,151.70	56	13,589.63	179,037	96,089,557.64				
1923	12,641	2,569,043.11	3,790	963,552.60	57	16,909.30	183,090	107,050,565.26				
1922	13,081	2,485,436.80	4,002	915,735.67	61	14,951.33	174,024	106,783,660.77				
1921	13,832	2,501,808.01	4,081	954,383.44	63	16,518.97	154,960	103,728,308.60				
1920	14,477	2,522,774.08	4,554	1,081,264.52	76	19,713.60	134,408	82,012,777.16				
1919	14,655	2,619,732.40	4,563	1,082,050.43	61	15,708.15	24,947	6,539,114.57				
1918	15,233	2,741,434.51	4,610	1,034,613.92	24	2,681.90	1,156	172,801.50				
1917	15,702	2,744,567.08	4,586	921,473.64								
1916	15,553	2,711,946.09	4,549	913,964.15								
1915	15,242	2,631,955.22	4,488	903,936.34								
1914	14,919	2,581,190.51	4,422	893,957.18								
1913	14,561	2,560,379.27	4,397	886,762.61								
1912	14,373	2,433,074.20	4,340	875,301.11								
1911	13,757	2,358,731.34	4,179	839,102.85								
1910	13,180	2,187,267.05	4,041	813,723.07								
1909 and prior years	\$11,163,226.74		\$4,343,801.28									

¹ Includes special-act cases.

² Includes provisional, probationary, or temporary officers.

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 1910-41, and the total amounts disbursed to June 30, 1909 and 1941, for each war and regular establishment—Continued

Fiscal year	World War—Continued										Unclassified ¹
	Living veterans—Con.		Deceased veterans								
	Total		Pensions		Compensation service connection		Compensation, non-service connection		Total		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		Amount
Total to June 30, 1941....	\$3,604,093,374.41		\$723,566,031.77				\$27,957,934.57		\$751,523,966.34		¹ \$86,513,425.54
1941.....	424,819	\$196,676,253.85			96,833	\$55,458,891.49	22,010	\$9,804,489.21	118,843	\$65,263,380.70	
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			² 95,118	42,359,416.32	7,422	2,623,668.90	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			99,229	32,785,871.92			99,229	32,785,871.92	
1933.....	755,235	279,989,426.13	11	\$3,555.60	98,628	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	4,529.00	90,954	32,965,924.87			90,969	32,970,453.87	
1929.....	266,426	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	104,141,275.72	21	6,972.00	65,958	25,467,242.42			65,979	25,471,214.42	
1924.....	179,098	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	82,032,490.76	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	4,762,228.08			24,512	4,776,551.90	
1918.....	1,180	175,483.40	32	4,561.41	1,446	168,563.77			1,478	173,125.18	
1917.....											
1916.....											
1915.....											
1914.....											9,027.97
1913.....											10,942.95
1912.....											328.50
1911.....											2,057.32
1910.....											2,040.90
1909 and prior years.....											¹ \$86,484,049.77

¹ Includes \$70,000,000 disbursed for War of the Revolution.

² Adjusted.

TABLE 14.—Statement showing the average annual value of monetary benefits exclusive of insurance and adjusted compensation, by wars, and regular establishment, at the end of each fiscal year, 1910-41

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
1941	\$509.45	\$462.77	\$496.50	\$240.00	-----	\$578.92	\$578.92	\$745.44	\$358.18	\$488.92
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	357.98	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	357.98	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	358.62	447.79
1930	513.94	404.37	475.08	540.00	-----	586.32	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	402.00	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	421.72
1926	489.58	350.93	432.12	360.00	805.33	358.87	362.56	242.89	148.73	200.86
1925	454.07	343.79	407.51	360.00	708.71	358.60	363.27	243.23	149.32	202.28
1924	464.01	344.01	411.23	353.45	719.23	357.62	365.26	241.70	148.89	201.79
1923	479.01	343.24	419.45	354.60	729.31	357.56	368.37	242.12	149.59	203.36
1922	499.21	345.71	431.35	355.59	712.44	357.30	370.59	241.06	148.79	202.72
1921	509.49	347.11	436.41	356.63	692.26	357.09	373.37	240.99	148.80	203.71
1920	421.93	280.36	357.56	232.73	414.36	229.66	240.29	239.72	148.84	203.49
1919	395.10	295.80	345.64	210.52	368.04	230.56	240.56	240.27	150.02	206.78
1918	279.14	294.22	286.29	207.52	359.46	212.71	225.36	239.57	148.22	200.41
1917	274.42	195.56	238.92	202.57	359.34	204.39	220.02	229.45	145.65	166.14
1916	268.85	147.83	216.62	148.59	355.53	145.59	170.64	229.38	144.58	166.82
1915	263.02	148.33	215.43	149.01	356.28	146.12	175.09	229.89	144.63	168.30
1914	254.83	147.87	211.97	148.52	352.85	144.74	177.97	231.82	144.20	170.08
1913	247.33	148.24	209.08	151.48	348.76	144.81	181.99	230.16	144.19	171.17
1912	192.94	148.13	176.17	151.26	248.95	144.48	164.52	115.52	144.10	134.62
1911	187.89	148.15	173.56	152.43	239.44	144.51	164.92	114.92	106.05	109.12
1910	184.19	148.64	171.90	150.75	238.34	144.45	167.27	109.68	144.09	131.84

Year	Civil War veterans			Spanish-American War veterans			Regular Establishment veterans		
	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total
1941	\$1,159.12	\$455.30	\$479.77	\$675.21	\$365.67	\$587.47	\$385.16	\$301.84	\$366.46
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	367.66	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	1,129.54	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	286.10	368.06	223.51	279.58	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	236.82	220.62	233.64
1930	851.90	451.91	542.39	388.61	388.50	388.59	235.09	218.98	231.92
1929	850.25	451.10	550.35	373.27	390.86	375.69	218.49	223.11	219.42
1928	847.48	406.38	527.56	356.86	393.67	361.90	223.64	216.85	222.23
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	197.82
1924	675.89	360.61	476.35	187.24	250.76	202.13	183.68	216.65	193.70
1923	660.99	359.38	476.78	181.00	245.28	191.38	179.49	212.71	216.40
1922	647.94	360.48	480.06	177.26	187.22	178.93	179.49	221.08	189.24
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	169.18	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	191.88	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

56 ANNUAL REPORT ADMINISTRATOR OF VETERANS' AFFAIRS

TABLE 14.—Statement showing the average annual value of monetary benefits exclusive of insurance and adjusted compensation, by wars, and regular establishment, at the end of each fiscal year, 1910-41—Continued

Year	World War									
	Living veterans					Deceased veterans				Total
	Pensions	Compensation (service-connected) ¹	Disability allowance of non-service	Emergency officers' retirement pay ²	Total	Pensions	Compensation		Total	
							Service-connected	Non-service-connected		
1941		\$476.56	\$321.12	\$1,642.22	\$457.22		\$558.41	\$420.94	\$532.95		$473.78
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		1,686.91	403.32	284.00	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	326.83		326.82	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

¹ Includes average annual value for special-act cases from 1934.

² Includes average annual value for provisional, probationary, or temporary officers.

TABLE 15.—Statement showing by wars and Regular Establishment 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, 1941 (exclusive of insurance and adjusted compensation)

Wars and Regular Establishment	Total		Public acts		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
Grand total.....	856, 441	\$425, 224, 980	851, 271	\$423, 396, 437	5, 170	\$1, 828, 543
Living veterans.....	618, 926	315, 310, 377	618, 127	315, 135, 549	799	174, 828
Deceased veterans.....	237, 515	109, 914, 603	233, 144	108, 260, 888	4, 371	1, 653, 715
War of 1812: Deceased veterans.....	1	240	-----	-----	1	240
Mexican War: Deceased veterans.....	107	61, 944	98	58, 800	9	3, 144
Indian wars.....	5, 791	2, 831, 316	5, 695	2, 811, 216	96	20, 100
Living veterans.....	1, 955	1, 457, 328	1, 916	1, 450, 680	39	6, 648
Deceased veterans.....	3, 836	1, 373, 988	3, 779	1, 360, 536	57	13, 452
Civil War.....	44, 873	21, 528, 584	41, 038	20, 063, 288	3, 835	1, 465, 296
Living veterans.....	1, 560	1, 808, 220	1, 542	1, 797, 420	18	10, 800
Deceased veterans.....	43, 313	19, 720, 364	39, 496	18, 265, 868	3, 817	1, 454, 496
Spanish-American War.....	213, 627	125, 498, 856	213, 496	125, 461, 404	131	37, 452
Living veterans.....	153, 072	103, 355, 796	152, 994	103, 335, 108	78	20, 688
Service-connected and special-act cases.....	1, 575	1, 403, 952	1, 497	1, 383, 264	78	20, 688
Non-service-connected.....	151, 497	101, 951, 844	151, 497	101, 951, 844	-----	-----
Deceased veterans.....	60, 555	22, 143, 060	60, 502	22, 126, 296	53	16, 764
Service-connected and special-act cases.....	1, 355	540, 540	1, 302	523, 776	53	16, 764
Non-service-connected.....	59, 200	21, 602, 520	59, 200	21, 602, 520	-----	-----
World War.....	543, 662	257, 574, 780	543, 660	257, 573, 220	2	1, 560
Living veterans.....	424, 819	194, 237, 712	424, 817	194, 236, 152	2	1, 560
Service-connected and special-act cases.....	349, 724	166, 666, 032	349, 722	166, 664, 472	2	1, 560
Non-service-connected.....	72, 478	23, 274, 000	72, 478	23, 274, 000	-----	-----
Emergency officers' retirement.....	2, 612	4, 289, 544	2, 612	4, 289, 544	-----	-----
Probationary, provisional, or temporary officers' retirement.....	5	8, 136	5	8, 136	-----	-----
Deceased veterans.....	118, 843	63, 337, 068	118, 843	63, 337, 068	-----	-----
Service-connected.....	96, 833	54, 072, 096	96, 833	54, 072, 096	-----	-----
Non-service-connected.....	22, 010	9, 264, 972	22, 010	9, 264, 972	-----	-----
Regular Establishment.....	48, 380	17, 729, 260	47, 284	17, 428, 509	1, 096	300, 751
Living veterans.....	37, 520	14, 451, 321	36, 858	14, 316, 189	662	135, 132
Service-connected and special-act cases.....	37, 516	14, 444, 736	36, 854	14, 309, 604	662	135, 132
Reserve officers' retirement.....	4	6, 585	4	6, 585	-----	-----
Deceased veterans.....	10, 860	3, 277, 939	10, 426	3, 112, 320	434	165, 619

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, 1923-41

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total ¹			
	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																				
1941.....	349,722	100.00	\$13,888,706	\$39.71	32,283	9.23	\$1,052,144	\$32.59	1,533	0.44	\$136,262	\$88.89	282,177	80.69	\$9,335,581	\$33.08	33,729	9.64	\$3,264,719	\$99.76
1940.....	348,164	100.00	13,846,316	39.77	38,595	11.09	1,264,019	32.75	1,696	.49	152,900	90.15	274,988	78.93	9,152,628	33.28	32,885	9.44	3,276,763	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	99.73
1938.....	340,590	100.00	13,663,096	40.12	51,142	15.02	1,675,890	32.77	1,874	.53	169,637	90.52	255,148	74.91	8,581,781	33.63	32,426	9.52	3,235,783	99.79
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	33.88	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	3,220,423	99.24
1935.....	336,876	100.00	13,515,117	40.12	84,436	25.06	2,665,645	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	39.67	74,742	22.50	2,389,806	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.....	326,710	100.00	14,714,893	43.70	109,930	32.65	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	44.12	106,811	32.50	3,649,544	33.17	12,318	3.74	1,145,390	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	44.38	91,392	30.53	3,172,663	34.71	11,577	3.87	1,064,916	91.99	161,788	54.06	5,644,467	34.89	34,531	11.54	3,401,273	98.50
1930.....	279,539	100.00	12,315,797	44.06	81,295	29.08	2,850,988	35.07	11,631	4.17	1,053,294	90.40	152,001	54.37	5,297,747	34.26	34,592	12.38	3,203,768	99.62
1929.....	262,138	100.00	11,555,558	44.08	72,699	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
1928.....	257,536	100.00	11,574,308	44.94	66,445	25.80	2,200,856	34.48	14,063	5.46	1,247,004	88.67	143,721	55.81	4,994,335	34.75	33,307	12.93	3,042,113	91.34
1927.....	243,611	100.00	10,991,795	45.12	64,304	26.40	2,147,180	33.39	17,932	7.36	1,574,655	87.81	129,187	53.03	4,344,030	33.63	32,188	13.21	2,925,930	90.90
1926.....	226,484	100.00	8,948,740	39.51	72,876	32.18	1,999,585	31.57	1,827,835	22.39	1,897,505	86.49	103,518	45.71	2,498,700	24.14	28,151	12.43	2,552,950	90.69
1925.....	211,644	100.00	7,985,670	37.73	81,632	38.57	1,827,835	22.39	1,827,835	22.39	2,304,685	86.66	81,538	38.53	1,751,175	21.60	21,879	10.34	2,091,975	95.62
1924.....	179,037	100.00	6,648,270	37.13	83,339	46.55	1,789,723	21.40	21,980	12.28	1,905,075	86.67	56,976	31.82	1,298,345	22.26	16,742	9.35	1,691,125	101.01
1923.....	183,090	100.00	6,802,890	37.16	119,682	65.37	2,355,125	19.68	29,062	15.87	2,496,200	85.89	20,558	11.23	597,075	27.58	13,788	7.53	1,384,490	100.41

NEUROPSYCHIATRIC DISEASES

1941	68,906	19.70	\$3,510,237	\$50.94	10,130	2.90	\$359,195	\$35.46	577	0.16	\$45,564	\$78.97	41,728	11.93	\$1,533,278	\$37.94	16,471	4.71	\$1,522,200	\$92.42
1940	68,727	19.74	3,490,780	50.79	12,107	3.48	432,359	35.71	617	.18	49,311	79.92	39,807	11.43	1,514,255	38.04	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	66,898	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	3,294,990	51.13	23,099	6.84	807,853	34.97	762	.23	61,277	80.42	25,041	7.41	990,904	39.57	15,539	4.60	1,434,956	92.35
1935	64,047	19.01	3,230,565	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	14,760	4.26	1,293,473	91.35
1933	69,380	20.60	3,994,962	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	1,766,114	92.72
1932	67,916	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	3,487,388	55.86	26,755	8.94	1,031,049	38.54	3,528	1.18	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	930,599	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	22,356	8.53	851,084	38.07	3,376	1.29	272,406	80.60	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	3,570	1.39	290,525	81.38	12,669	4.92	492,363	38.07	17,800	6.63	1,317,171	77.12
1927	52,665	21.62	2,714,915	51.55	20,789	8.53	735,110	35.36	4,466	1.84	350,990	78.59	11,506	4.72	433,320	37.66	15,904	6.53	1,195,565	75.17
1926	49,773	21.98	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	594,454	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	49.26	15,371	8.59	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	99.09
1923	28,256	15.43	1,392,530	49.28	15,801	8.63	319,650	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

1941	53,856	15.40	\$2,847,045	\$52.86	1,584	0.45	\$90,060	\$56.86	303	0.09	\$26,251	\$86.64	45,468	13.00	\$2,100,338	\$46.19	6,504	1.86	\$630,396	\$96.92
1940	54,855	15.76	2,918,235	55.20	1,826	.53	106,636	58.40	329	.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	2,968,687	53.36	2,125	.62	125,184	58.91	373	.11	32,760	87.83	46,303	13.54	2,146,849	46.37	6,533	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	53,953	16.82	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	58,092	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	46.36	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	13.68	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	.96	185,346	58.84	822	.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	18.89	3,850,368	59.91	6,063	1.80	377,159	62.21	3,287	.98	312,442	95.05	45,160	13.41	2,152,207	47.66	9,422	2.80	988,560	104.92
1932	63,371	19.28	3,859,432	60.90	6,449	1.96	401,737	62.29	3,727	1.13	353,094	94.74	43,477	13.23	2,089,723	47.86	9,718	2.96	1,023,878	105.36
1931	59,739	19.96	3,711,991	62.12	6,447	2.15	398,821	61.86	3,923	1.31	369,414	94.17	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	63.88	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	3,965,822	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	1,132,175	88.52	5,515	2.61	81,990	14.87	9,161	4.33	934,025	101.96
1924	39,099	21.84	2,428,040	62.10	16,774	9.37	569,780	33.97	12,278	6.86	1,079,147	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	34.80	16,544	9.04	1,437,070	86.86	314	.17	6,000	19.11	6,472	3.54	648,060	100.13

1 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, 1923-41—Continued

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total ¹			
	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
GENERAL MEDICAL AND SURGICAL CONDITIONS																				
1941	226,957	64.90	\$7,531,424	\$33.18	20,569	5.88	\$802,889	\$29.31	653	0.19	\$64,447	\$98.69	194,981	55.76	\$5,651,965	\$28.99	10,754	3.07	\$1,212,123	\$112.71
1940	224,582	64.50	7,437,300	33.12	24,662	7.08	725,024	29.40	750	.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	112.94
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	29.55	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	4,794,566	29.47	9,235	2.74	1,046,596	113.33
1936	215,234	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	1,039,880	112.95
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	148,091	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	1,489,732	28.95	1,441	.43	144,086	99.99	153,495	46.20	4,397,632	28.65	8,736	2.64	988,000	112.84
1933	203,398	60.41	6,979,563	34.31	72,442	21.52	2,119,535	29.26	4,613	1.37	445,324	96.54	118,433	35.17	3,499,784	29.55	7,910	2.35	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	35.00	3,401,317	29.57	7,576	2.30	878,125	115.91
1931	177,119	59.18	6,084,840	34.35	58,190	19.44	1,742,793	29.95	4,126	1.38	392,822	95.21	107,949	36.07	3,153,987	29.22	6,854	2.29	795,238	116.03
1930	164,094	58.70	5,521,063	33.65	50,503	18.06	1,511,965	29.94	3,950	1.41	370,665	95.84	103,561	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	339,168	92.24	96,447	36.79	2,693,662	27.93	5,566	2.13	634,817	114.05
1928	141,888	55.09	4,787,885	33.60	40,290	15.65	1,197,122	29.71	3,851	1.49	351,670	91.32	92,351	35.86	2,607,593	28.24	5,396	2.09	611,500	113.32
1927	133,198	54.68	4,446,445	33.38	37,479	15.39	1,075,670	28.70	4,048	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	2.14	398,060	87.66	68,866	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	21.03	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, 1941

Extent of disability and degree of impairment	Grand total				Neuropsychiatric diseases										
	Number	Percent of grand total	Monthly value	Average monthly value	Endocrines		Nervous system		Psychiatric diseases		Total				
					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.....	349,722	100.00	\$13,888,706	\$39.71	3,379	\$136,836	51,213	\$2,275,771	14,314	\$1,097,630	68,906	100.00	19.70	\$3,510,237	\$50.94
Total, partial ratings.....	314,460	89.92	10,387,725	33.03	2,960	95,424	45,281	1,674,335	3,617	172,714	51,858	75.26	16.49	1,942,473	37.46
No disability.....	2,117	.60	52,749	24.92											
10-19 percent.....	88,052	25.18	1,135,373	12.89	700	9,177	5,155	70,233	431	4,423	6,286	9.12	7.14	83,833	13.34
20-29 percent.....	102,466	29.30	3,202,826	31.26	946	21,695	14,058	329,131	96	2,314	15,103	21.92	14.74	353,140	23.38
30-39 percent.....	44,050	12.60	1,505,633	34.18	486	15,554	7,823	252,095	84	2,575	8,393	12.18	19.05	270,224	32.20
40-49 percent.....	25,180	7.20	1,104,470	43.86	200	8,130	4,973	206,575	503	19,174	5,676	8.24	22.54	233,879	41.20
50-59 percent.....	22,747	6.50	1,181,380	51.94	189	9,387	6,155	313,776	1,067	51,373	7,411	10.75	32.58	374,536	50.54
60-69 percent.....	12,982	3.71	839,772	64.69	115	7,062	3,078	191,367	418	23,299	3,611	5.24	27.81	221,728	61.40
70-79 percent.....	9,985	2.86	746,177	74.73	178	12,576	2,295	165,243	894	60,319	3,357	4.89	33.72	238,138	70.73
80-89 percent.....	5,589	1.60	487,833	87.28	134	10,721	1,630	134,298	115	8,733	1,879	2.73	33.62	153,752	81.83
90-99 percent.....	1,292	.37	131,512	101.79	12	1,122	114	11,617	6	504	132	.19	10.22	13,243	100.33
Temporary partial.....	32,283	9.23	1,052,144	32.59	576	17,668	8,834	307,550	720	33,977	10,130	14.70	31.38	359,195	35.46
10-19 percent.....	8,050	2.30	105,163	13.06	142	1,799	886	12,354	5	61	1,033	1.50	12.83	14,214	13.76
20-29 percent.....	8,650	2.47	194,887	22.53	204	4,447	3,216	72,689	26	577	3,446	5.00	39.84	77,713	22.55
30-39 percent.....	4,295	1.23	141,939	33.05	59	1,860	1,222	38,677	12	356	1,293	1.88	30.10	40,893	31.63
40-49 percent.....	3,363	.96	137,287	40.82	39	1,519	974	38,474	144	5,074	1,157	1.68	34.41	45,067	38.95
50-59 percent.....	3,244	.93	158,711	48.92	46	2,184	1,173	56,954	215	9,357	1,434	2.08	44.20	68,495	47.76
60-69 percent.....	1,714	.49	101,125	59.00	27	1,508	622	36,423	122	6,292	771	1.12	44.98	44,223	57.36
70-79 percent.....	1,983	.57	135,257	68.21	39	2,802	554	37,549	163	9,893	756	1.10	38.12	50,244	66.46
80-89 percent.....	677	.19	52,139	77.01	18	1,388	168	12,842	30	2,133	216	.31	31.91	16,363	75.75
90-99 percent.....	307	.09	25,636	83.50	2	161	19	1,588	3	234	24	.03	7.82	1,983	82.63

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, 1941—Continued

Extent of disability and degree of impairment	Grand total				Neuropsychiatric diseases										
	Number	Percent of grand total	Monthly value	Average monthly value	Endocrines		Nervous system		Psychiatric diseases		Total				
					Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of total neuropsychiatric	Percent of degree of impairment	Monthly value	Average monthly value
Permanent partial	232,177	80.69	9,335,581	33.08	2,384	77,756	36,447	1,366,785	2,897	138,737	41,728	60.56	14.79	1,583,278	37.94
No disability	2,117	.60	52,749	24.92											
10-19 percent	80,002	22.88	1,030,210	12.88	558	7,378	4,269	57,879	426	4,362	5,253	7.62	6.56	69,619	13.25
20-29 percent	93,816	26.83	3,007,939	32.06	742	17,248	10,842	256,442	73	1,737	11,657	16.92	12.43	275,427	23.63
30-39 percent	39,755	11.37	1,363,694	34.30	427	13,694	6,601	213,418	72	2,219	7,100	10.30	17.86	229,331	32.30
40-49 percent	21,817	6.24	967,183	44.33	161	6,611	3,999	168,101	359	14,100	4,519	6.56	20.71	188,812	41.78
50-59 percent	19,503	5.57	1,022,669	52.44	143	7,203	4,982	256,822	852	42,016	5,977	8.67	30.65	306,041	51.20
60-69 percent	11,268	3.22	738,647	65.55	88	5,554	2,456	154,944	296	17,007	2,840	4.12	25.21	177,505	62.50
70-79 percent	8,002	2.29	610,920	76.35	139	9,774	1,741	127,694	731	50,426	2,611	3.79	32.63	187,894	71.96
80-89 percent	4,912	1.41	435,694	88.70	116	9,333	1,462	121,456	85	6,600	1,663	2.42	33.86	137,389	82.62
90-99 percent	985	.28	105,876	107.49	10	961	95	10,029	3	270	108	.16	10.97	11,260	104.26
Temporary total	1,533	.44	136,262	88.89	21	1,981	179	16,061	377	27,522	577	.84	37.64	45,564	78.97
Permanent total	33,655	9.62	3,346,461	99.43	398	39,431	5,741	582,449	10,319	897,194	16,458	23.88	48.90	1,519,074	92.30
Double permanent total	74	.02	18,258	246.73			12	2,926	1	200	13	.02	17.57	3,126	240.46

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	53,859	100.00	15.40	\$2,847,045	\$52.86	226,957	100.00	64.90	\$7,531,424	\$33.18
Total, partial ratings	47,052	87.37	14.96	2,190,398	46.55	215,550	94.97	68.55	6,254,854	29.02
No disability						2,117	.93	100.00	52,749	24.92
10-19 percent	100	.19	.11	1,182	11.82	81,666	35.98	92.75	1,050,358	12.86
20-29 percent	37,181	69.03	36.29	1,686,100	45.35	50,182	22.11	48.97	1,163,586	23.19

30-39 percent.....	3,589	6.37	8.15	165,840	.21	32,068	14.13	72.80	1,069,569	33.35
40-49 percent.....	2,010	3.73	7.98	94,866	47.20	17,494	7.71	69.48	775,725	44.34
50-59 percent.....	2,315	4.30	10.18	116,005	50.11	13,021	5.74	57.24	690,839	53.06
60-69 percent.....	436	.31	3.36	24,969	57.27	8,935	3.94	68.83	593,075	66.38
70-79 percent.....	872	1.62	5.30	58,534	67.13	5,746	2.53	57.55	449,505	78.23
80-89 percent.....	296	.55	8.73	22,387	75.63	3,414	1.50	61.08	311,694	91.30
90-99 percent.....	253	.47	19.58	20,515	81.09	907	.40	70.20	97,754	107.78
Temporary partial.....	1,584	2.94	4.91	90,060	56.86	20,569	9.06	63.71	602,889	29.31
10-19 percent.....	7	-.01	.09	72	10.29	7,010	3.09	87.08	90,877	12.96
20-29 percent.....	7	-.01	.08	204	29.14	5,197	2.29	60.08	116,970	22.51
30-39 percent.....	347	.65	8.08	15,673	45.17	2,655	1.17	61.82	85,373	32.16
40-49 percent.....	367	.68	10.91	16,898	46.04	1,839	.81	54.68	75,322	40.96
50-59 percent.....	67	.12	2.07	3,321	49.57	1,743	.77	53.73	86,895	49.85
60-69 percent.....	92	.17	5.37	4,423	48.08	851	.37	49.65	52,479	61.67
70-79 percent.....	317	.59	15.99	19,912	62.81	910	.40	45.89	65,101	71.54
80-89 percent.....	161	.30	23.78	11,850	73.60	300	.13	44.31	23,926	79.75
90-99 percent.....	219	.41	71.33	17,707	80.85	64	.03	20.85	5,946	92.91
Permanent, partial.....	45,468	84.43	16.11	2,100,338	46.19	194,981	85.91	69.10	5,651,965	28.99
No disability.....						2,117	.93	100.00	52,749	24.92
10-19 percent.....	93	.18	.12	1,110	11.94	74,656	32.89	93.32	959,481	12.85
20-29 percent.....	37,174	69.02	39.62	1,685,896	45.35	44,985	19.82	47.95	1,046,616	23.27
30-39 percent.....	3,242	6.02	8.15	150,167	46.32	29,413	12.96	73.99	984,196	33.46
40-49 percent.....	1,643	3.05	7.53	77,968	47.45	15,655	6.90	71.76	700,403	44.74
50-59 percent.....	2,248	4.18	11.52	112,684	50.13	11,278	4.97	57.83	603,944	53.55
60-69 percent.....	344	.64	3.05	20,546	59.73	8,084	3.57	71.74	540,596	66.87
70-79 percent.....	555	1.03	6.94	38,622	69.59	4,836	2.13	60.43	384,404	79.49
80-89 percent.....	135	.25	2.75	10,537	78.05	3,114	1.37	63.39	287,768	92.41
90-99 percent.....	34	.06	3.45	2,808	82.59	843	.37	85.58	91,808	108.91
Temporary total.....	303	.56	19.76	26,251	86.64	653	.29	42.60	64,447	98.69
Permanent total.....	6,503	12.07	19.32	630,146	96.90	10,694	4.71	31.78	1,197,241	111.95
Double permanent, total.....	1		1.35	250	250.00	60	.03	81.08	14,882	248.03

NOTE.—Does not include 2 veterans receiving pensions having a monthly value of \$130 under special acts.

TABLE 18.—World War compensation—Service-connected active disability awards; number of disabled veterans rated on a temporary basis showing those receiving additional compensation for dependents, and number of dependents, as of June 30, 1941

	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.....	33,816	\$1,188,406	\$35.14	32,283	\$1,052,144	\$32.59	1,533	\$136,262	\$88.89
Without dependents.....	6,683	181,763	27.20	6,457	169,683	26.28	226	12,080	53.45
With dependents.....	27,133	1,006,643	37.10	25,826	882,461	34.17	1,307	124,182	95.01
Total dependents.....	76,158	195,721	17.21	72,078	169,781	16.57	4,080	25,940	119.85
Wives.....	25,498	94,771	3.72	24,294	83,404	3.43	1,204	11,367	9.44
Children.....	49,283	94,701	1.92	46,541	81,301	1.75	2,742	13,400	4.89
Parents.....	1,377	6,249	4.54	1,243	5,076	4.08	134	1,173	8.75
Total veterans.....	27,133	\$1,020,922	29.89	25,826	712,680	27.60	1,307	98,242	175.17

1 Average monthly value of additional allowance paid for dependents.
 2 Includes nurse allowance.

TABLE 19.—World War veterans receiving pension for non-service-connected disabilities classified by type of major disability, as of June 30, 1941

Type of major disability	Number	Percent	Monthly value	Average monthly value
Total.....	72,478	100.00	\$1,939,500	\$26.76
Neuropsychiatric diseases.....	26,301	36.29	647,574	24.62
Tuberculosis.....	10,135	13.98	272,874	26.92
General medical and surgical.....	36,042	49.73	1,019,052	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, 1941

Kind of claim	Disability			Death		
	World War		Regular Establishment service-connected	World War		Regular Establishment service-connected
	Service-connected	Non-service-connected		Service-connected	Non-service-connected	
Total.....	1 349,722	72,478	2 36,854	96,833	22,010	3 10,426
Compensation or pension only.....	339,866	70,546	36,468	92,524	21,288	10,353
Compensation or pension and term insurance.....	5,687	132	138	3,518	207	61
Compensation or pension and automatic insurance.....	101	1		29	1	
Compensation or pension and U. S. Government life insurance.....	3,896	1,799	246	737	514	8
Compensation or pension, term insurance, and U. S. Government life insurance.....	172		2	25		1
Compensation or pension and National Service life insurance.....						2
Compensation or pension, National Service life and U. S. Government life insurance.....						1

1 Does not include 2 special-act cases.
 2 Does not include 662 special-act cases and 4 Reserve officers' cases.
 3 Does not include 434 special-act cases.

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, 1941

Degree of impairment	Grand total				Neuropsychiatric				Tuberculosis				General medical and surgical conditions			
	Number	Percent of total	Monthly value	Average monthly value	Number	Percent of total neuropsychiatric diseases	Percent of degree of impairment	Monthly value	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value
Grand total.....	1,497	100.00	\$115,272	\$77.00	173	100.00	11.56	\$14,028	63	100.00	4.21	\$5,290	1,261	100.00	84.23	\$95,954
General law (specific disease or injury).....	45	3.00	2,677	59.49	9	5.20	20.00	288	-----	-----	-----	-----	36	2.85	80.00	2,389
Public No. 2.....	1,452	97.00	112,595	77.54	164	94.80	11.29	13,740	63	100.00	4.34	5,290	1,225	97.15	84.37	93,565
Degree of impairment:																
10 percent.....	44	2.94	440	10.00	4	2.31	9.09	40	-----	-----	-----	-----	40	3.17	90.91	400
20 percent.....	11	.74	190	17.27	-----	-----	-----	-----	-----	-----	-----	-----	11	.87	100.00	190
30 percent.....	93	6.21	4,360	46.88	1	.58	1.08	15	-----	-----	-----	-----	92	7.30	98.92	4,345
40 percent.....	68	4.54	3,635	53.46	1	.58	1.47	15	-----	-----	-----	-----	67	5.31	98.53	3,620
50 percent.....	138	9.22	7,460	54.06	12	6.94	8.70	600	5	7.94	3.62	250	121	9.60	87.68	6,610
60 percent.....	287	19.17	17,985	62.67	16	9.25	5.58	1,100	12	19.05	4.18	720	259	20.54	90.24	16,165
70 percent.....	150	10.02	11,020	73.47	14	8.09	9.33	1,085	14	22.22	9.33	980	122	9.68	81.34	8,955
80 percent.....	148	9.89	12,215	82.53	13	7.51	8.78	1,040	3	4.75	2.03	240	132	10.47	89.19	10,935
90 percent.....	14	.94	1,435	102.50	2	1.16	14.29	215	-----	-----	-----	-----	12	.95	85.71	1,220
100 percent.....	424	28.32	42,605	100.48	87	50.29	20.52	7,530	25	39.65	5.90	2,500	312	24.74	73.58	32,575
100 percent with nurse.....	75	5.01	11,250	150.00	14	8.09	18.67	2,100	4	6.35	5.33	600	57	4.52	76.00	8,550

NOTE.—Does not include 78 veterans receiving pensions having a monthly value of \$1,724 under special acts.

66 ANNUAL REPORT ADMINISTRATOR OF VETERANS' AFFAIRS

TABLE 22.—*Spanish American War veterans receiving pensions for non-service-connected disabilities, as of June 30, 1941*

Status of pensions	Number	Percent	Monthly value	Average monthly value
Grand total.....	151,497	100.00	\$8,495,987	\$56.08
Paid under Public, No. 2.....	493	.32	9,756	19.79
For age.....	168	.11	2,214	13.18
For disability.....	325	.21	7,542	23.21
Paid under service-pension laws.....	151,004	99.68	8,486,231	56.20
For age.....	35,776	23.62	2,032,546	56.81
For disability.....	115,228	76.06	6,453,685	56.01
Degree of impairment:				
1/10.....	1,359	.90	26,772	19.70
1/4.....	2,083	1.38	51,217	24.59
1/2.....	11,330	7.48	391,776	34.58
3/4.....	33,318	21.99	1,651,690	49.57
Totally disabled.....	57,453	37.92	3,372,992	58.71
Totally disabled with nurse.....	9,685	6.39	959,238	99.04

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, 1941

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	Average monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of group total	Percent of degree of impairment	Monthly value	Average monthly value	
Grand total...	36,854	-----	\$1,192,467	\$32.36	4,056	-----	11.00	\$228,894	\$56.43	8,225	-----	22.32	\$321,110	\$39.04	3,639	\$160,817	4,586	\$160,293	24,573	-----	66.68	\$642,463	\$26.15

REGULAR ESTABLISHMENT—PRIOR TO 1898

Total	717	100.00	\$24,090	\$33.60	12	100.00	1.67	\$500	\$46.67	41	100.00	5.72	\$2,075	\$50.61	10	\$625	31	\$1,450	664	100.00	92.61	\$21,455	\$32.31
10-19 percent	121	16.88	898	7.42	1	8.33	.83	8	8.00	3	7.32	2.48	24	8.00	-----	-----	3	24	117	17.62	96.69	866	7.40
20-29 percent	120	16.74	1,561	13.01	-----	-----	-----	-----	-----	4	9.76	3.33	55	13.75	-----	-----	4	55	116	17.47	96.67	1,505	12.98
30-39 percent	79	11.02	1,881	23.81	4	33.34	5.06	92	23.00	4	9.76	5.06	92	23.00	1	23	3	69	71	10.69	89.88	1,697	23.90
40-49 percent	30	4.18	938	31.27	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	30	4.52	100.00	938	31.27	
50-59 percent	71	9.90	1,764	24.85	1	8.33	1.41	38	38.00	8	19.51	11.27	283	35.38	-----	-----	8	283	62	9.34	87.32	1,443	23.27
60-69 percent	32	4.46	1,440	45.00	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	32	4.82	100.00	1,440	45.00	
70-79 percent	53	7.39	1,687	31.83	3	25.00	5.66	159	53.00	4	9.75	7.55	125	31.25	1	24	3	101	46	6.93	86.79	1,403	30.50
80-89 percent	12	1.67	720	60.00	-----	-----	-----	-----	-----	1	2.44	8.33	60	60.00	-----	-----	1	60	11	1.66	91.67	660	60.00
90-99 percent	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
100 percent	114	15.90	8,055	70.66	2	16.67	1.76	150	75.00	10	24.39	8.77	709	70.90	7	465	3	244	102	15.36	89.47	7,196	70.55
100 percent with nurse	30	4.18	3,308	110.27	1	8.33	3.33	113	113.00	6	14.63	20.00	637	106.17	1	113	5	524	23	3.46	76.67	2,558	111.22
100 percent with periodical aid	2	.28	100	50.00	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	2	.30	100.00	100	50.00
Specific injury	47	6.56	1,642	34.94	-----	-----	-----	-----	-----	1	2.44	2.13	90	90.00	-----	-----	1	90	46	6.93	97.87	1,552	33.74
Degree not shown (rate depending on rank)	1	.14	15	15.00	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	1	.15	100.00	15	15.00
Sec. 206 cases	5	.70	81	16.20	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	5	.75	100.00	81	16.20

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, 1941—Continued

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	Average monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of group total	Percent or degree of impairment	Monthly value	Average monthly value

REGULAR ESTABLISHMENT—SUBSEQUENT TO 1898

Total.....	36,137	100.00	\$1,168,377	\$32.33	4,044	100.00	11.19	\$228,334	\$56.46	8,184	100.00	22.65	\$139,035	\$38.98	3,629	\$160,192	4,555	\$158,843	23,909	100.00	66.16	\$621,008	\$25.97
10-19 percent.....	8,691	24.05	69,500	8.00	63	1.56	0.72	504	8.00	1,478	18.06	17.01	11,824	8.00	356	2,848	1,122	8,976	7,150	29.91	82.27	57,172	8.00
20-29 percent.....	3,972	10.99	56,670	14.27	58	1.43	1.46	918	15.83	267	3.26	6.72	3,875	14.51	19	271	248	3,604	3,647	15.25	91.82	51,877	14.22
30-39 percent.....	7,488	20.72	180,774	24.14	490	12.12	6.54	11,058	22.57	1,274	15.57	17.02	28,846	22.64	317	7,065	957	21,781	5,724	23.94	76.44	140,870	24.61
40-49 percent.....	2,422	6.70	80,256	33.14	42	1.04	1.74	1,230	29.29	312	3.81	12.88	9,157	29.35	13	315	299	8,842	2,068	8.65	85.38	69,869	33.79
50-59 percent.....	2,600	7.20	98,228	37.78	462	11.42	17.77	17,403	37.67	767	9.37	29.50	28,366	36.98	210	7,596	557	20,770	1,371	5.73	52.73	52,459	38.26
60-69 percent.....	1,478	4.09	68,466	46.32	159	3.93	10.76	7,029	44.21	131	1.50	8.86	5,890	44.96	15	657	116	5,233	1,188	4.97	80.38	55,547	46.76
70-79 percent.....	1,022	2.83	54,355	53.18	475	11.75	46.48	24,525	51.63	178	2.17	17.42	9,147	51.39	109	5,418	69	3,729	369	1.54	36.10	20,683	56.05
80-89 percent.....	772	2.15	47,654	61.33	81	2.00	10.42	4,898	60.47	215	2.53	27.67	12,582	58.52	7	384	205	12,198	481	2.01	61.91	30,174	62.73
90-99 percent.....	72	.20	5,714	79.36	4	.10	5.55	279	69.75	3	.04	4.17	240	80.00			3	240	65	.27	90.28	5,195	79.92
100 percent.....	7,207	19.94	464,386	64.44	2,122	52.47	29.44	150,546	70.95	3,415	41.73	47.39	193,131	56.55	2,575	134,734	840	58,397	1,670	6.99	23.17	120,709	72.28
100 percent with nurse.....	335	.93	37,719	112.59	88	2.18	26.27	9,944	113.00	139	1.70	41.49	15,669	112.73	8	904	131	14,765	108	.45	32.24	12,106	112.09
Specific injury.....	73	.20	4,655	63.77						5	.06	6.85	308	61.60			5	308	68	.29	93.15	4,347	63.93

NOTE.—Does not include 662 veterans receiving pensions having a monthly value of \$11,261 under special acts, and 4 Reserve officers receiving retirement pay having a monthly value of \$549.

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, 1941

	World War ¹	Spanish-American War	Regular Establishment		World War ¹	Spanish-American War	Regular Establishment
Average age ²	48.39	65.58	41.16	45 to 49.....	214,725	.....	3,435
				50 to 54.....	106,026	70	3,147
Total number veterans.....	424,819	153,072	37,520	55 to 59.....	20,926	6,313	2,840
				60 to 64.....	6,580	63,788	1,157
Age not stated.....	³ 5,555	⁴ 209	⁵ 844	65 to 69.....	2,498	58,366	432
Under 20.....			30	70 to 74.....	1,115	17,957	324
20 to 24.....			2,019	75 to 79.....	424	4,874	188
25 to 29.....			3,600	80 to 84.....	15	1,232	113
30 to 34.....			4,955	85 to 89.....		22	32
35 to 39.....	329		6,678	90 to 94.....		236	3
40 to 44.....	66,561		7,722	95 and over.....		5	1

¹ Includes veterans receiving compensation, pension, or emergency, provisional, probationary or temporary officers' retirement pay.

² Average based on 1 year age group of veterans.

³ Includes 2 special-act cases.

⁴ Includes 78 special-act cases.

⁵ Includes 662 special-act cases and 4 Reserve officers.

TABLE 25.—Terminations of compensation or pension disability awards showing reasons for terminations during fiscal year 1941

Reasons for terminations	World War		Spanish-American War	Regular Establishment
	Service-connected	Non-service-connected		
Total.....	7,789	9,175	7,503	1,128
Address unknown—cannot locate claimant.....	224	163	14	30
Claimant relisted or recalled to active service.....	91	3	4	43
Death of veteran.....	4,295	6,490	7,010	668
Disability less than 10 percent.....	279			47
Disability less than permanent total.....		608		
Disability not result of service.....	18			2
Dishonorable discharge.....			1	
Estate over \$1,500.....	339	47	8	32
Failure to cooperate.....	198	290	4	15
Forfeiture.....	4	1		
Further payment not desired.....	81	18	6	22
Guardianship.....	905	733	336	142
Income provision.....		209		
Misconduct.....		8		1
Pending investigation, examination, legal decision, etc.....	327	222	37	32
Veteran in receipt of other benefit.....	952	32	68	66
Miscellaneous.....	76	351	15	28

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, 1941

Class of beneficiary	Service-connected			Non-service-connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	A average monthly value
Total cases on which compensation is being paid	96, 833	\$4, 506, 008	\$46. 53	22, 010	\$772, 081	\$35. 08
Widow alone	16, 563	677, 642	40. 19	7, 629	228, 814	29. 99
Widow and children	10, 101	625, 345	61. 91	11, 099	475, 698	42. 86
Widow and mother	1, 658	137, 098	82. 69			
Widow, children, and mother	757	77, 968	103. 00			
Widow and father	404	33, 174	82. 11			
Widow, children, and father	162	16, 519	101. 97			
Widow, mother, and father	354	31, 093	87. 83			
Widow, children, mother, and father	210	22, 717	108. 18			
Children alone	4, 609	118, 444	25. 70	3, 282	67, 569	20. 59
Children and mother	621	41, 393	66. 66			
Children and father	132	9, 045	68. 52			
Children, mother, and father	141	10, 469	74. 25			
Mother alone	38, 502	1, 670, 999	43. 40			
Father alone	11, 022	480, 002	43. 55			
Mother and father	11, 297	554, 100	49. 05			
Number of dependents	137, 038	4, 576, 008	32. 88	49, 469	772, 081	15. 61
Widows	30, 509	1, 226, 035	40. 19	18, 728	561, 674	29. 99
Children	29, 267	383, 165	13. 09	30, 741	210, 407	6. 84
Mothers	53, 540	2, 093, 381	39. 10			
Fathers	23, 722	803, 427	33. 87			

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, 1923-41

Fiscal year	Deceased veterans		Dependents								Average monthly value per case	
			Total		Widows		Children		Parents			
	Service-connected	Non-service-connected										
1941	96, 833	22, 010	137, 038	49, 469	30, 509	18, 728	29, 267	30, 741	77, 262	\$46. 53	\$35. 08	
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	70, 779	38. 12	29. 02	
1937	99, 032	5, 050	148, 228	12, 754	28, 244	4, 149	38, 363	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. 06	29. 93	
1934	99, 229		150, 881		26, 060		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, 460	27. 98		
1931	96, 334		141, 256		22, 843		34, 769		85, 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		

¹ 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, 1941

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, 302	\$43, 648	\$33. 52	59, 200	\$1, 800, 210	\$30. 41
Widow alone	942	34, 420	36. 54	54, 721	1, 639, 860	29. 97
Widow and children	48	2, 543	52. 98	2, 483	95, 737	38. 56
Widow and mother	2	95	47. 50			
Children alone	18	750	41. 67	1, 996	64, 613	32. 37
Mother alone	252	5, 040	20. 00			
Father alone	40	800	20. 00			
Number of dependents	1, 410	43, 648	30. 96	64, 031	1, 800, 210	28. 11
Widows	992	36, 248	36. 54	57, 204	1, 714, 270	29. 97
Children	124	1, 538	12. 40	6, 827	85, 940	12. 59
Mother	254	5, 062	19. 93			
Father	40	800	20. 00			

NOTE.—Does not include 53 special-act cases having a monthly value of \$1,397, being paid to 41 widows, 3 children, 3 parents, and 9 other beneficiaries.

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, 1941

Class of beneficiary	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	10, 426	\$259, 360	\$24. 88	280	\$8, 066	\$28. 81	10, 146	\$251, 294	\$24. 77
Widow alone	3, 093	77, 289	24. 99	265	7, 734	29. 18	2, 828	69, 555	24. 60
Widow and children	2, 104	81, 430	38. 70	4	158	39. 50	2, 100	81, 272	38. 70
Widow and mother	108	4, 102	37. 98				108	4, 102	37. 98
Widow, children, and mother	100	5, 121	51. 21				100	5, 121	51. 21
Widow and father	25	961	38. 44				25	961	38. 44
Widow, children, and father	24	1, 235	51. 46				24	1, 235	51. 46
Widow, mother, and father	30	1, 348	44. 93				30	1, 348	44. 93
Widow, children, mother, and father	30	1, 617	53. 90				30	1, 617	53. 90
Children alone	944	18, 535	19. 63	5	84	16. 80	939	18, 451	19. 65
Children and mother	60	2, 053	34. 22				60	2, 053	34. 22
Children and father	16	607	37. 94				16	607	37. 94
Children, mother, and father	18	759	42. 17				18	759	42. 17
Mother alone	2, 398	36, 220	15. 10	5	75	15. 00	2, 393	36, 145	15. 10
Father alone	646	9, 755	15. 10	1	15	15. 00	645	9, 740	15. 10
Mother and father	830	18, 328	22. 08				830	18, 328	22. 08
Number of dependents	16, 560	259, 360	15. 66	286	8, 066	28. 20	16, 274	251, 294	15. 44
Widows	5, 514	136, 852	24. 82	269	7, 851	29. 19	5, 245	129, 001	24. 60
Children	5, 853	52, 291	8. 93	11	125	11. 36	5, 842	52, 166	8. 93
Mothers	3, 574	49, 681	13. 00	5	75	15. 00	3, 569	49, 606	13. 90
Fathers	1, 619	20, 536	12. 68	1	15	15. 00	1, 618	20, 521	12. 68

NOTE.—Does not include 434 special-act cases having a monthly value of \$13,802, being paid to 323 widows, 39 children, 102 parents, and 8 other beneficiaries.

TABLE 30.—Terminations of compensation or pension-death awards, showing reasons for terminations, during fiscal year 1941

Reasons for terminations	World War		Spanish-American War	Regular Establishment
	Service-connected	Non-service-connected		
Total.....	5,579	1,254	1,771	529
Child becomes of age.....	643	226	1,275	198
Child marries.....	59	19		
Child's schooling completed.....	688	189		
Claimant in receipt of other benefit.....	2	21	22	27
Death of payee.....	3,815	97	1,280	180
Dependency of mother or father not shown.....	52			2
Failure to cooperate.....	1	152	18	
Further payment not desired.....			3	2
Income provision.....		271		
Payee remarried.....	278	257	1,156	211
Guardianship.....	2	2	4	1
Pending investigation, examination, legal decision, etc.....	2	4	4	5
Miscellaneous.....	37	16	9	

¹ Includes "child's schooling completed."

² Includes "child marries."

RETIREMENT OF EMERGENCY, PROVISIONAL, PROBATIONARY, OR TEMPORARY OFFICERS' TABLE

TABLE 31.—*Emergency, provisional, probationary, or temporary officers of the World War entitled to retirement pay as of June 30, 1941, classified by organization and rank*

Organization and rank at time of discharge from commissioned service	Total number entitled to retirement pay	Retirement pay forfeited	Receiving retirement pay as of June 30, 1941						
			Total			Emergency officers		Provisional, probationary, or temporary officers	
			Number	Monthly value	Average monthly value	Number	Monthly value	Number	Monthly value
Grand total.....	2,660	43	2,617	\$358,140	\$136.85	2,612	\$357,462	5	\$678
Total, Army.....	2,575	42	2,533	346,306	136.72	2,529	345,793	4	513
Colonel.....	8		8	2,440	305.00	8	2,440		
Lieutenant colonel.....	33	3	30	7,511	250.37	30	7,511		
Major.....	170	5	165	33,712	204.32	165	33,712		
Captain.....	651	12	639	99,166	155.19	638	99,041	1	125
First lieutenant.....	991	11	980	126,357	128.94	977	125,969	3	388
Second lieutenant.....	722	11	711	77,120	108.47	711	77,120		
Total, Navy.....	70	1	69	9,816	142.26	69	9,816		
Commander.....	2		2	504	252.00	2	504		
Lieutenant commander.....	5		5	1,050	210.00	5	1,050		
Lieutenant.....	18		18	2,895	160.83	18	2,895		
Lieutenant (junior grade).....	26		26	3,449	132.65	26	3,449		
Ensign.....	18	1	17	1,801	105.94	17	1,801		
Warrant officer.....	1		1	117	117.00	1	117		
Total, Marine Corps.....	15		15	2,018	134.53	14	1,853	1	165
Captain.....	5		5	780	156.00	4	615	1	165
First lieutenant.....	8		8	1,026	128.25	8	1,026		
Second lieutenant.....	2		2	212	106.00	2	212		

¹ Includes 888 officers entitled under Public, No. 743, 76th Cong.

NOTE.—16 additional emergency officers have been found to be entitled to retirement pay but have not made the election between retirement benefits and compensation.

ADJUSTED COMPENSATION TABLES

TABLE 32.—Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1941

Fiscal year	Applications received	Fiscal year	Applications received
Total.....	4, 161, 431	1933.....	42, 505
1941.....	209	1932.....	161, 641
1940.....	5, 368	1931.....	108, 938
1939.....	4, 341	1930.....	30, 840
1938.....	5, 147	1929.....	138, 689
1937.....	46, 515	1928.....	124, 175
1936.....	36, 335	1927.....	183, 316
1935.....	18, 686	1926.....	397, 008
1934.....	12, 538	1925.....	2, 845, 180

TABLE 33.—Action taken on applications for adjusted compensation to June 30, 1941

Branch of service and type of claims	Number	Amount
Grand total.....	4, 118, 922	\$3, 766, 126, 108. 21
Cash:		
(a) Veterans (\$50 or less).....	178, 062	5, 842, 259. 21
(b) Dependents (less than \$50).....	12, 125	327, 300. 00
Dependents (\$50 or over).....	136, 226	46, 187, 672. 00
Certificates.....	3, 792, 509	3, 709, 991, 577. 00
\$60 lump-sum payments.....		3, 777, 300. 00
Total Army.....	3, 533, 509	3, 186, 665, 548. 35
Cash:		
(a) Veterans (\$50 or less).....	161, 747	5, 429, 791. 35
(b) Dependents (less than \$50).....	11, 018	298, 527. 00
Dependents (\$50 or over).....	120, 312	40, 032, 299. 00
Certificates.....	3, 240, 432	3, 137, 506, 891. 00
\$60 lump-sum payments.....		3, 398, 040. 00
Total Navy.....	512, 572	505, 436, 021. 19
Cash:		
(a) Veterans (\$50 or less).....	15, 620	390, 369. 19
(b) Dependents (less than \$50).....	996	24, 515. 00
Dependents (\$50 or over).....	12, 661	4, 909, 058. 00
Certificates.....	483, 295	499, 852, 879. 00
\$60 lump-sum payments.....		259, 200. 00
Total Marine Corps.....	72, 841	74, 024, 538. 67
Cash:		
(a) Veterans (\$50 or less).....	695	22, 098. 67
(b) Dependents (less than \$50).....	111	4, 258. 00
Dependents (\$50 or over).....	3, 253	1, 246, 315. 00
Certificates.....	68, 782	72, 631, 807. 00
\$60 lump-sum payments.....		120, 060. 00

TABLE 34.—Dependency death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1941

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.....	148, 351	\$50, 292, 272	12, 125	\$327, 300	136, 226	\$46, 187, 672	\$3, 777, 300
Widow or widower.....	36, 061	11, 732, 419	3, 263	90, 838	32, 798	11, 366, 901	274, 680
Child or children.....	12, 241	3, 804, 348	1, 336	33, 766	10, 905	3, 522, 842	247, 740
Mother.....	82, 896	28, 768, 782	6, 320	169, 791	76, 576	25, 877, 991	2, 721, 000
Father.....	16, 743	5, 828, 443	1, 187	32, 401	15, 556	5, 266, 242	529, 800
Other relatives.....	410	158, 280	19	504	391	153, 696	4, 080

INSURANCE TABLES

TABLE 35.—Number of U. S. Government term, converted and National Service life-insurance claims awarded by fiscal years from October 1917 to June 30, 1941

Fiscal year	Term and automatic insurance awards				Converted-insurance awards				National Service life-insurance awards
	Total	Original death	Original disability	Disability changed to death	Total	Original death	Original disability	Disability changed to death		Original death (total)
Total	196, 039	155, 340	40, 699	23, 341	60, 567	40, 504	20, 063	7, 101	43
1941.....	312	24	288	264	4, 017	3, 044	973	644	43
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	196	
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, 761	1, 090	2, 671	1, 808	1, 346	842	504	126	
1923.....	5, 425	1, 831	3, 594	2, 456	1, 319	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, 1941

	Number	Amount of insurance		Number	Amount of insurance
TERM AND AUTOMATIC			TERM AND AUTOMATIC—		
Total	19, 076	\$148, 313, 099	continued		
Disability.....	10, 445	86, 500, 435	Total, automatic	285	\$1, 238, 040
Death.....	8, 631	61, 812, 664	Disability.....	240	1, 042, 560
Total, term	18, 791	147, 075, 059	Death.....	45	195, 480
Disability.....	10, 205	85, 457, 875			
Death.....	8, 586	61, 617, 184			

1 In addition, monthly payments totaling \$140.92 are being paid on 4 annuity cases.

TABLE 37.—Term and automatic insurance, terminated disability and death awards, as of June 30, 1941

	Number	Amount of insurance		Amount	Amount of insurance
Disability awards terminated	30, 670	\$256, 367, 092	Death awards terminated	168, 938	\$1, 370, 873, 675
Term	30, 274	254, 646, 868	Term	160, 458	1, 334, 038, 230
Automatic	396	1, 720, 224	Automatic	8, 480	36, 835, 445

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 1940 by plan of insurance

Plan of insurance	Converted insurance claims awarded during calendar year 1940											
	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.....	420	32.84	343	32.54	\$2,331,292	35.27	875	26.84	761	27.43	\$4,661,441	29.27
20-payment life.....	243	19.00	200	18.97	1,102,855	16.69	817	25.06	705	25.41	3,656,381	22.96
30-payment life.....	38	2.97	31	2.94	237,500	3.59	123	3.77	95	3.43	617,735	3.88
20-year endowment.....	149	11.65	124	11.77	524,482	7.94	393	12.05	336	12.11	1,295,594	8.13
30-year endowment.....	42	3.28	36	3.42	194,595	2.94	142	4.36	105	3.79	617,368	3.88
Endowment at 62.....	58	4.53	46	4.36	288,043	4.36	177	5.43	141	5.08	878,332	5.51
5-year convertible term:												
Duration less than 5 years.....	18	1.41	15	1.42	136,000	2.06						
Duration more than 5 years.....	109	8.52	94	8.92	669,516	10.13	195	5.98	164	5.91	1,120,565	7.04
Renewed, second period.....	35	2.74	32	3.04	261,556	3.96	31	.95	21	.76	198,873	1.25
Renewed, third period.....	72	5.63	62	5.88	512,525	7.75	152	4.66	136	4.90	1,053,901	6.62
5-year level premium term:												
Duration less than 5 years.....	22	1.72	18	1.71	82,880	1.25	141	4.33	128	4.61	1,087,562	6.83
Renewed, second period.....	7	.55	5	.47	45,000	.68	15	.46	11	.40	109,857	.69
Extended insurance.....	63	4.92	47	4.46	217,303	3.29	170	5.22	152	5.48	587,934	3.69
Paid-up life.....	1	.08	0		3,215	.05	23	.71	16	.58	35,869	.22
Paid-up endowment.....	2	.16	1	.10	2,662	.04	6	.18	3	.11	4,051	.03
Total.....	1,279	100.00	1,054	100.00	6,609,424	100.00	3,260	100.00	2,774	100.00	15,925,463	100.00

Plan of insurance	Converted insurance disability claims terminated during calendar year 1940											
	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.....	90	18.83	78	18.84	\$530,349	24.77	248	31.04	217	32.10	\$1,484,713	33.76
20-payment life.....	54	11.30	43	10.39	282,000	13.17	138	17.27	114	16.87	685,593	15.69
30-payment life.....	14	2.93	11	2.66	70,500	3.29	26	3.25	21	3.11	145,000	3.30
20-year endowment.....	1206	43.09	1185	44.68	1,519,213	24.25	103	12.89	85	12.57	324,514	7.38

30-year endowment.....	22	4.60	19	4.59	120,000	5.61	29	3.63	22	3.25	152,069	3.46
Endowment at 62.....	² 24	5.02	² 19	4.59	² 123,500	5.77	27	3.38	24	3.55	130,000	2.95
5-year convertible term:												
Duration less than 5 years.....	43	9.00	36	8.70	303,954	14.20	78	9.76	68	10.06	590,353	13.42
Duration more than 5 years.....	11	2.30	10	2.41	84,565	3.95	51	6.38	41	6.07	311,359	7.08
Renewed, second period.....	6	1.25	5	1.21	49,500	2.31	30	3.76	24	3.55	205,590	4.67
Renewed, third period.....							20	2.50	18	2.66	159,846	3.63
5-year level premium term:												
Duration less than 5 years.....	2	.42	2	.48	15,000	.70	7	.88	5	.74	35,000	.80
Renewed, second period.....	1	.21	1	.24	10,000	.47						
Extended insurance.....	5	1.05	5	1.21	32,237	1.51	42	5.26	37	5.47	174,240	3.96
Paid-up life.....												
Paid-up endowment.....												
Total.....	478	100.00	414	100.00	2,140,818	100.00	799	100.00	676	100.00	4,398,277	100.00

¹ Includes matured endowments—158 policies, 146 lives, for \$358,713.

² Includes matured endowments—11 policies, 8 lives, for \$59,000.

NOTE.—In addition to terminations of disability claims tabulated above, 3 claims representing 3 lives for \$3,000 were terminated by compromise.

TABLE 39.—Report of U. S. Government life insurance in force Dec. 31, 1940, total, all plans

	Number	Amount		Number	Amount
Insurance in force Dec. 31, 1939	596,355	\$2,538,893,241	Terminations—Con.		
Issued during 1940	66,800	187,008,758	Canceled rerated disability claims	32	143,858
Total	663,155	2,725,901,999	Total terminations	43,132	133,062,146
Terminations:			Additions:		
Death claims awarded	3,273	15,975,110	Rerated disability claims	313	1,220,889
Disability claims awarded	1,252	6,479,720	Paid-up insurance issued	261	508,583
Matured endowments	17,719	40,540,634	Revived	601	2,510,734
Surrendered for cash	9,291	24,953,402	Continued under extended insurance	3,344	8,977,331
Surrendered for paid-up insurance	261	1,308,221	Total additions	4,519	13,217,537
Lapsed	7,473	25,943,429	Net terminations	38,613	119,844,609
Reduced		3,456,773	Insurance in force Dec. 31, 1940	624,542	2,606,057,390
Canceled	295	862,626			
Extended insurance expired	3,310	12,667,853			
5-year term expired	226	730,520			

TABLE 40.—Report of U. S. Government life insurance in force by plan, as of Dec. 31, 1940

	Number	Amount		Number	Amount
Ordinary life	141,295	701,103,948	Five year level premium term:		
20-payment life	225,586	789,420,064	Duration less than 5 years	22,872	144,736,796
30-payment life	28,747	146,481,656	Renewed, second period	4,126	21,744,462
20-year endowment	78,843	212,102,086	Extended insurance	16,943	49,728,456
30-year endowment	29,028	122,765,338	Paid-up life	2,575	4,087,368
Endowment at age 62	30,018	141,951,624	Paid-up endowment	930	984,558
5-year convertible term:			Total	624,542	2,606,057,390
Duration less than 5 years	3	23,000			
Duration more than 5 years	22,451	130,793,641			
Renewed, second period	5,199	34,807,495			
Renewed, third period	15,926	105,326,898			

FINANCE TABLES

TABLE 41.—Analysis of reported obligations from all appropriations by purpose, fiscal year 1941

Personal services:	
Salaries	\$62,570,493
Special and miscellaneous payments	1,748,170
Supplies and materials:	
Stationery and office supplies	278,206
Cleaning and toilet supplies	472,657
Drugs and medicines	973,849
Hospital and surgical supplies	373,687
X-ray supplies and films	242,990
Dental supplies	94,997
Orthopedic and prosthetic supplies	409,621
Occupational therapy supplies	81,331
Fuel	1,311,590
Purchase of clothing for veterans (veterans' regulation 6 (c))	928,998
Purchase of clothing for employees	99,543
Other wearing apparel and sewing supplies	159,144
Forage and other supplies for animals	94,371
Provisions	10,338,430
Sundry supplies	486,790
Motor vehicle supplies	75,984

TABLE 41.—Analysis of reported obligations from all appropriations by purpose, fiscal year 1941—Continued

Communication service:	
Telegraph service.....	\$37, 022
Telephone service.....	210, 837
Other communication service.....	44, 878
Travel expenses:	
Transportation.....	1, 114, 521
Subsistence and lodging.....	256, 480
Transportation of things.....	920, 085
Printing and binding, engraving, lithographing, photographing, and typewriting (service) (job work), printing and binding.....	149, 046
Furnishing of heat, light, power, etc.....	1, 996, 110
Rents.....	313, 533
Repairs and alterations.....	2, 714, 236
Special and miscellaneous current expenses.....	433, 264
Pensions, retirement salaries, annuities, World War allowances and insurance losses:	
Military and naval compensation for death and disability (World War total).....	262, 023, 126
Other World War allowances (adjusted compensation).....	3, 056, 301
Army and Navy pensions (other wars and peacetime).....	171, 298, 581
Military and naval insurance.....	15, 797, 152
Grants, subsidies, and contributions:	
Burials.....	4, 270, 517
Reimbursement to States for veterans in State homes.....	1, 431, 840
Equipment:	
Furniture, furnishings, and fixtures.....	952, 826
Educational, scientific, and recreational equipment.....	356, 561
Other equipment.....	230, 860
Structures and parts and nonstructural improvements to land (including fixed equipment) ¹	6, 085, 427
Trust funds:	
Insurance losses (converted insurance).....	55, 832, 307
Personal funds of patients.....	2, 816, 116
General post fund.....	38, 539
Investments (including working capital funds)—Investment trust funds: Government life-insurance trust funds.....	40, 203, 664
Additional amounts transferred to other departments and establishments:	
War Department.....	1, 228, 246
Navy Department.....	1, 775, 795
St. Elizabeths Hospital (Federal Security Agency).....	53, 305
Food and Drug Administration (Federal Security Agency)....	4, 527
Agriculture Department.....	63, 421
Public Health Service (Federal Security Agency).....	1, 085, 236
Commerce Department.....	4, 475
Additional amounts received from:	
Civilian Conservation Corps.....	(151, 638)
Employees' Compensation Commission.....	(171, 170)
Civil Service Commission.....	(50, 950)
Total.....	657, 165, 927

¹ Includes \$689,570 from the appropriation "Emergency relief, Veterans' Administration."

TABLE 42.—Appropriations and other receipts versus disbursements to June 30, 1941

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Balance
				Fiscal year	To date		
Grand total.....	\$15,542,269,585.32	\$2,613,046,998.82	\$18,155,316,584.14	\$614,357,411.24	\$16,005,453,348.84	\$467,244,385.64	\$1,682,618,849.66
Total.....	11,906,111,628.92	509,397,814.83	12,415,509,443.75	553,012,915.45	11,433,266,920.22	447,744,302.12	534,498,221.41
Salaries and expenses, 1941.....	101,228,240.00		101,228,240.00	93,822,724.40	93,822,724.40		7,405,515.60
Salaries and expenses, 1940.....	97,000,000.00		97,000,000.00	5,571,055.93	93,732,815.21		3,267,184.79
Salaries and expenses, 1939.....	93,000,000.00		93,000,000.00	34,414.79	87,951,080.52		5,048,319.48
Salaries and expenses, 1918-38.....	1,102,446,901.65	9,592.32	1,102,456,493.97	117,978.06	999,959,118.09	102,483,226.04	14,149.84
Increase of compensation, 1920-24.....	12,584,784.00		12,584,784.00		8,697,328.13	3,887,455.87	
Printing and binding, 1941.....	150,000.00		150,000.00	98,209.40	98,209.40		51,790.60
Printing and binding, 1940.....	120,000.00		120,000.00	36,525.51	119,420.39		579.61
Printing and binding, 1939.....	112,500.00		112,500.00		110,838.62		1,661.38
Printing and binding, 1924-38.....	2,414,037.72		2,414,037.72		2,029,656.83	383,382.77	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	128.69	3,695,714.33	1,804,285.67	
Adjusted service and dependent pay.....	55,571,398.00		55,571,398.00	399,566.38	55,067,275.01	91.10	504,031.89
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	12,772.50	426,590,245.92	62,491,842.20	
Hospital and domiciliary facilities and services.....	69,082,000.00		69,082,000.00	3,422,271.00	62,582,127.99	58,946.89	6,440,925.12
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	2,897.22	37,990,729.46		9,270.54
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), 1938-41.....	13,268,200.00		13,268,200.00	1,115,911.65	13,130,165.93		138,034.07
Vocational rehabilitation, 1920-July 2, 1928.....	699,360,370.80	845,266.32	700,205,637.12	12,456.73	636,803,714.69	63,401,922.43	
Vocational rehabilitation, no year.....	8,000,000.00	28.30	8,000,028.30	1,190.10	7,994,750.72	15.30	5,262.28
Vocational rehabilitation revolving fund.....	500,000.00		500,000.00		1,927.03	492,138.21	9,788.82
Military and naval compensation, no year--1933 and prior years.....	2,545,634,895.55		2,545,634,895.55	12,714.94	2,523,337,307.19	22,297,588.36	
Army and Navy pensions, 1942 and prior years.....	453,597,000.00		453,597,000.00				453,597,000.00
Army and Navy pensions, 1941 and prior years.....	456,492,304.00		456,492,304.00	433,321,706.77	439,537,914.87		16,954,389.13
Army and Navy pensions, 1940 and prior years.....	432,063,000.00		432,063,000.00	138,872.17	431,630,218.20		432,781.80
Army and Navy pensions, 1933-39.....	2,343,806,997.00		2,343,806,997.00	39,157.80	2,299,205,251.37	44,355,626.76	246,118.87
Army and Navy pensions, 1931-33.....	702,225,000.00		702,225,000.00	2,009.10	701,462,227.77	762,772.23	
Military and naval insurance, 1941 and prior years.....	20,000,000.00		20,000,000.00	15,797,151.63	15,797,151.63		4,202,848.37
Military and naval insurance, 1940 and prior years.....	26,791,000.00		26,791,000.00	27,026.67	19,893,407.33		6,897,592.67
Military and naval insurance, 1939 and prior years.....	40,055,000.00		40,055,000.00	1,827.18	36,662,874.97		3,392,125.03
Military and naval insurance, 1923-38 and prior years.....	1,678,079,104.45		1,678,079,104.45	5,988.94	1,617,797,799.22	60,280,987.85	317.38
Military and naval insurance, no year.....	23,000,000.00	2,454,497,111.83	477,497,111.83	425,802.57	472,240,806.13		5,256,305.70
National service life insurance, appropriated fund.....	20,000,000.00		20,000,000.00				20,000,000.00
Military and naval family allowance.....	298,615,000.00		298,615,000.00	1,390.18	282,094,188.36	15,900,000.00	620,811.64

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.....	³ 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.....	³ 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.....	⁴ 1,096,029.06		1,096,029.06	¹ 164.67	941,964.09
National Home for Disabled Volunteer Soldiers, hospital construction, 1931.....	⁴ 147,752.74		147,752.74		147,752.74
National Home for Disabled Volunteer Soldiers, clothing, 1931.....	⁴ 9,602.96		9,602.96	1,308.23	8,294.73
National Home for Disabled Volunteer Soldiers, salaries and incidental expenses, 1931.....	⁴ 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	¹ 502.34	1,693,116.19
Miscellaneous.....	1,102,413.90		1,102,413.90	16,310.07	1,083,945.17
Trust funds, total.....	3,636,157,956.40	2,103,649,183.99	5,739,807,140.39	61,344,495.79	4,572,186,428.62
U. S. Government life insurance.....		1,624,272,992.28	1,624,272,992.28	55,826,658.44	⁵ 504,018,182.21
National Service life insurance.....		3,479,946.34	3,479,946.34	7,055.28	7,055.28
Adjusted-service certificate fund.....	3,636,157,956.40	135,185,032.56	3,771,342,988.96	2,656,735.71	⁶ 3,751,769,477.11
Army, Navy, Marine Corps, and Coast Guard allotments.....		320,526,000.00	320,526,000.00	25.00	300,845,527.62
Vocational rehabilitation, special fund.....		78,144.50	78,144.50		78,060.98
General post fund.....		3,005,386.02	3,005,386.02	37,903.71	⁷ 1,754,004.23
Horatio Ward fund.....		21,742.33	21,742.33		21,742.33
Funds due incompetent beneficiaries.....		2,287,952.86	2,287,952.86	350,275.79	⁸ 1,044,090.11
Personal funds of patients, Veterans' Administration.....		14,791,987.10	14,791,987.10	2,465,841.86	⁸ 12,648,288.75

Purpose:

Civil-service retirement and disability fund, annuities, and refunds to Aug. 31, 1934.....	\$249,620,791.07
Canal Zone retirement and disability fund, annuities, and refunds to Aug. 31, 1934.....	1,158,146.76
Disbursements by Bureau of Pensions:	
Army and Navy pensions, 1790 to June 30, 1931.....	8,169,801,911.88
Maintenance and expenses.....	151,212,728.16
Total.....	8,321,014,640.04
Disbursements by National Home for Disabled Volunteer Soldiers, 1867 to June 30, 1931.....	287,169,044.24

Disbursements

¹ Credit.² Premiums refunded in amount of \$474,357.67 paid from fiscal-year appropriations have not been deducted from this figure.³ A available balance transferred from Interior Department.⁴ A 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 U. S. 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 ¹	Medical and hospital services	Maintenance and expenses for pensions	Veterans' Administration homes		
						Veterans' Administration homes	General post fund	Florio Ward fund
Total to June 30, 1941.....	¹ \$24,864,415,930.95	¹ \$24,613,636,993.12	\$1,291,052,567.74	\$426,590,245.92	\$153,103,707.16	\$251,411,628.86	⁵ \$1,754,004.23	\$21,742.33
1941.....	614,357,411.24	614,357,411.24	99,544,923.28	³ *2,772.50	-----	³ *164.67	37,903.71	-----
1940.....	639,126,696.89	639,126,696.89	94,456,132.45	³ *2,535.57	-----	-----	34,727.42	-----
1939.....	600,221,534.14	600,221,534.14	87,913,433.68	³ *13,013.69	-----	-----	134,132.38	-----
1938.....	629,829,721.73	629,829,721.73	85,880,662.85	³ *98.47	-----	-----	192,438.01	-----
1937.....	893,994,175.08	893,994,175.08	84,745,276.77	³ *3,008.47	-----	-----	459,424.97	-----
1936.....	3,839,120,426.07	3,839,120,426.07	83,132,732.96	³ *2,414.18	-----	³ 51,268.05	170,525.63	-----
1935.....	618,522,341.50	609,916,432.81	77,809,130.79	³ *4,030.20	³ 1,750.00	³ *87.52	324,142.95	306.55
1934.....	594,022,058.08	545,838,321.57	66,338,527.82	³ *6,064.05	³ *4.40	³ *25.00	134,432.51	1,599.94
1933.....	868,688,479.42	833,499,000.44	89,956,627.40	³ *84,361.84	³ 1,008.97	³ 11,647.16	52,637.62	2,584.60
1932.....	869,099,937.38	841,436,894.77	95,866,758.66	6,523,115.96	143,483.33	³ 1,036,107.00	213,639.03	17,251.24
1931.....	783,359,332.16	759,367,014.75	4,142,002.20	36,749,579.04	1,374,344.45	11,264,170.88	-----	-----
1930.....	702,149,359.82	684,022,860.91	41,739,295.59	32,185,206.37	1,272,203.23	10,811,766.69	-----	-----
1929.....	689,351,143.11	673,288,573.04	40,059,884.49	29,808,711.18	1,273,511.65	8,794,854.14	-----	-----
1928.....	674,623,245.22	659,870,785.32	37,949,154.33	30,166,865.68	1,214,565.95	8,114,856.87	-----	-----
1927.....	658,357,071.76	644,962,428.25	36,481,501.50	31,554,979.19	1,327,252.47	7,560,942.22	-----	-----
1926.....	663,675,796.96	653,493,578.72	42,322,943.48	31,197,947.20	1,436,001.05	7,495,954.67	-----	-----
1925.....	629,850,632.89	620,822,799.63	45,974,519.36	33,033,371.64	1,489,087.39	7,783,165.73	-----	-----
1924.....	663,338,597.48	654,786,399.74	45,109,755.10	29,618,747.28	1,497,698.53	7,470,342.77	-----	-----
1923.....	751,375,688.44	743,634,695.96	35,754,971.52	51,447,864.63	1,992,062.97	7,087,061.30	-----	-----
1922.....	751,287,807.09	744,896,350.16	8,010,052.77	68,970,568.42	1,394,079.47	7,277,540.41	-----	-----
1921.....	667,451,947.41	664,538,414.82	10,137,269.75	45,277,864.62	1,389,321.55	6,987,273.05	-----	-----
1920.....	514,979,421.29	514,979,421.29	16,627,824.12	-----	1,395,014.09	4,963,643.23	-----	-----
1919.....	701,064,116.29	701,064,116.29	16,270,257.38	-----	1,433,191.67	4,672,998.82	-----	-----
1918 and prior years.....	5,846,570,866.63	5,846,570,866.63	2,828,929.49	-----	134,463,525.99	⁴ 150,028,312.96	-----	-----

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 1938-41)	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	
Total to June 30, 1941.....	\$38, 549, 236. 59	\$119, 031, 373. 47	\$3, 018, 704. 79	\$13, 130, 165. 93	\$14, 564, 974, 831. 28	\$178, 613. 75	-----	-----	\$70, 000, 000
1941.....	3 **502. 34	3, 425, 168. 22	-----	1, 115, 911. 65	433, 128, 952. 76	15, 000. 00	\$319, 887, 183. 46	\$113, 226, 769. 30	-----
1940.....	3 *30. 00	5, 978, 543. 60	-----	7, 639, 254. 93	429, 153, 464. 56	15, 000. 00	314, 434, 413. 91	114, 704, 050. 65	-----
1939.....	3 *45. 66	6, 602, 668. 51	5. 00	-----	416, 718, 868. 36	15, 000. 00	307, 512, 130. 34	109, 191, 738. 02	-----
1938.....	3 *1, 071. 00	9, 311, 252. 65	35, 607. 12	90, 876. 63	402, 783, 695. 97	15, 000. 00	301, 276, 717. 25	101, 491, 978. 72	-----
1937.....	3 *907. 32	8, 872, 848. 73	1, 004, 575. 71	1, 486, 256. 15	396, 045, 927. 12	15, 875. 00	299, 659, 837. 31	96, 370, 214. 81	-----
1936.....	3 *84. 34	1, 933, 263. 04	401, 384. 18	-----	399, 009, 852. 78	17, 375. 00	299, 000, 808. 47	99, 991, 669. 31	-----
1935.....	3 151, 844. 76	1, 416, 735. 22	-----	-----	374, 425, 539. 57	18, 370. 00	278, 006, 898. 15	95, 400, 271. 42	-----
1934.....	757, 965. 18	2, 769, 263. 77	-----	-----	321, 394, 530. 63	17, 743. 75	227, 797, 923. 21	93, 578, 863. 67	-----
1933.....	785, 946. 91	13, 517, 309. 43	-----	-----	550, 585, 092. 23	25, 750. 00	428, 456, 151. 69	122, 103, 190. 54	-----
1932.....	589, 999. 80	12, 875, 744. 03	-----	-----	545, 800, 261. 68	23, 500. 00	421, 367, 015. 55	124, 409, 746. 13	-----
1931.....	584, 728. 00	9, 040, 319. 81	-----	-----	6 488, 388, 942. 92	-----	364, 652, 558. 50	123, 736, 384. 42	-----
1930.....	584, 049. 33	8, 241, 384. 73	-----	-----	418, 432, 808. 91	-----	290, 474, 801. 10	127, 958, 007. 81	-----
1929.....	574, 930. 32	4, 044, 328. 83	-----	-----	418, 820, 642. 06	-----	287, 065, 745. 65	131, 754, 896. 41	-----
1928.....	573, 373. 69	5, 221, 568. 72	-----	-----	410, 765, 338. 31	-----	286, 640, 666. 14	124, 124, 672. 17	-----
1927.....	612, 100. 35	4, 599, 257. 84	-----	-----	403, 629, 677. 56	-----	277, 854, 011. 13	125, 775, 666. 43	-----
1926.....	644, 077. 33	4, 511, 172. 04	-----	-----	372, 281, 487. 71	-----	247, 259, 215. 27	125, 022, 272. 44	-----
1925.....	685, 182. 67	3, 894, 675. 86	-----	-----	346, 748, 069. 54	-----	223, 164, 174. 32	123, 583, 895. 22	-----
1924.....	727, 438. 96	9, 214, 924. 97	-----	-----	345, 489, 769. 01	-----	223, 395, 622. 00	122, 094, 147. 01	-----
1923.....	813, 351. 84	2, 644, 380. 47	-----	-----	388, 606, 769. 80	-----	255, 724, 424. 72	132, 882, 345. 08	-----
1922.....	863, 226. 07	916, 500. 00	-----	-----	377, 158, 125. 82	-----	253, 423, 940. 08	123, 734, 185. 74	-----
1921.....	865, 449. 57	-----	-----	-----	380, 025, 874. 10	-----	7 253, 258, 718. 55	126, 767, 155. 55	-----
1920.....	839, 284. 44	-----	-----	-----	316, 418, 029. 57	-----	201, 186, 125. 16	115, 231, 904. 41	-----
1919.....	27, 898, 928. 03	-----	-----	-----	233, 460, 635. 35	-----	132, 926, 906. 52	100, 533, 728. 83	-----
1918 and prior years.....	-----	-----	-----	-----	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, 1941...	\$46,217,270.57	\$14,019,736.48	\$32,197,534.09	\$86,137,723.30	\$49,425,509.74	\$36,712,213.56	\$61,460,051.06	\$28,748,117.32	\$32,711,933.74
1941.....	240.00	-----	240.00	2,908,462.89	1,504,114.43	1,404,348.46	65,772.33	-----	65,772.33
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	3,743,528.00	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	1,714,071.03	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	2,867,166.98	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	4,451,534.72	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	5,886.00	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	1,561,537.49	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

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, 1941.....	\$3, 057, 546, 781. 02			\$1, 636, 960, 186. 55	\$1, 401, 379, 817. 24	\$265, 580, 369. 31
1941.....	23, 173, 466. 95	\$2, 049, 976. 78	\$21, 123, 490. 17	127, 357, 083. 20	105, 273, 998. 31	22, 083, 084. 89
1940.....	27, 790, 252. 93	3, 158, 998. 10	24, 631, 254. 83	137, 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, 850, 424. 84	19, 332, 593. 49
1937.....	46, 595, 957. 96	8, 967, 519. 20	37, 628, 438. 76	114, 924, 124. 83	96, 618, 455. 10	18, 305, 668. 73
1936.....	55, 636, 809. 27	12, 298, 487. 29	43, 338, 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. 86	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, 600. 00	16, 288, 992. 48
1932.....	107, 865, 760. 88	37, 958, 493. 14	69, 907, 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, 594, 291. 58	57, 119, 891. 76	86, 474, 399. 62	76, 845, 704. 28	65, 461, 824. 31	11, 383, 879. 97
1928.....	149, 668, 976. 19	69, 710, 305. 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, 828. 30	47, 716, 422. 69	9, 516, 405. 61
1926.....	171, 605, 623. 27	85, 735, 598. 99	85, 870, 024. 28	30, 223, 218. 67	24, 233, 115. 04	5, 990, 103. 63
1925.....	186, 208, 394. 36	95, 455, 329. 21	90, 753, 068. 15	25, 098, 500. 89	19, 728, 876. 36	5, 369, 624. 53
1924.....	202, 999, 955. 16	107, 377, 793. 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, 629. 62	103, 045, 623. 70	11, 639, 340. 73	9, 598, 181. 14	1, 941, 159. 59
1921.....	246, 584, 639. 54	141, 413, 235. 45	105, 171, 403. 19	6, 171, 569. 82	4, 424, 397. 09	1, 747, 172. 73
1920.....	202, 586, 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. 58	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 ^a	Emergency Officers' retirement pay	Disability allowance or nonservice pension
Total to June 30, 1941.....	\$204,343,438.74	\$157,324,609.74	\$47,018,829.00	\$16,513,425.54	\$4,355,617,340.75	\$3,604,093,374.41	\$3,217,933,684.43	\$72,957,118.66	\$313,202,571.32
1941.....	17,666,292.84	14,382,840.09	3,286,452.75	.....	261,939,634.55	196,676,253.85	169,142,735.47	4,114,971.80	23,418,546.58
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.....	11,836,643.30	8,929,468.26	2,910,175.04	.....	242,865,913.83	187,040,507.12	166,948,863.01	2,991,326.30	17,100,317.81
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	7,434,534.45	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	.....	219,851,128.63	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	5,241,451.33	1,159,026.68	.....	315,575,802.34	279,989,426.13	184,833,898.69	9,968,980.32	85,186,547.12
1932.....	5,966,519.43	4,860,875.59	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.....	5,266,558.41	4,279,663.04	989,895.37	.....	253,983,859.62	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	847,588.90	.....	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	840,196.73	.....	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	.....	164,454,467.82	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	.....	11,331,374.62	6,554,822.72	6,554,822.72	.....	.....
1918 and prior years.....	46,540,408.16	34,113,772.01	12,426,636.15	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	U. S. Government life insurance	National Service 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, 1941.....	\$751,523,966.34	\$723,566,081.77	\$27,957,934.57	\$2,162,392,039.28	\$504,018,182.21	\$7,055.28	\$3,751,769,477.11	\$55,067,275.01	\$76,103.36
1941.....	65,263,380.70	55,458,891.49	9,804,489.21	15,390,559.61	55,826,658.44	7,055.28	2,656,735.71	399,566.38	
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	38,393,938.70	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.....	35,730,274.20	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.....	33,721,362.81	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	25,951,864.23		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.....	31,049,183.08	31,049,183.08		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		120,963,998.81	11,864,371.29		14,407,783.32	9,959,030.34	
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		101,239,648.19	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		94,904,353.38	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, 1941	\$644,874,599.36	\$582,939,715.98	\$35,078,013.20	\$1,044,090.11	\$12,648,288.75	\$1,083,945.17	\$249,620,791.07	\$1,158,146.76
1941	*3,646.83	*1,365.18		350,275.79	2,465,841.86	16,310.07		
1940	*2,916.26	*501.91		128,332.07	2,226,274.56	165,714.03		
1939	*1,657.18	*335.50		135,758.00	2,031,166.42	21,111.43		
1938	*1,034.69	*1,309.11		117,846.38	2,123,823.93	40,111.61		
1937	*9,022.33	*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	*695.44				15,507.22	8,519,553.38	86,355.31
1934	*7,247.29	2,998.70	94.51			2,690.45	47,656,698.54	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	192,967.55
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	18,126,498.91	
1929	*2,623.87	*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	*21,200.66	*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	106,961,887.05	13,082.95	4,100.00			*251.16	8,552,197.74	
1923	149,499,849.53	*273,582.36	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	99,034,993.21	23,774,032.05	56,911.56				2,913,532.59	
1920	34,651,973.53	53,568,637.03	514,881.79					
1919		392,882,494.33	7,706,896.37					
1918 and prior years		108,240,494.84	26,565,511.38					

¹ Includes revolving fund loans outstanding June 30, 1941 *\$1,927.03.

² 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 1934-1941.

³ Disbursed from appropriations for previous years.

⁴ Includes construction.

⁵ Disbursements from general post fund from June 30, 1931, to date.

⁶ Gross disbursements for Army and Navy pensions.

⁷ Includes unclassified \$4,978.13.

⁸ 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.

⁹ Includes encumbrances.

¹⁰ 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., \$1,309,992,076.54.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1941, showing the number of beneficiaries as of June 30, 1941

423352-41-7

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1941, and disbursements for these benefits during the fiscal year 1941							
	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.....	7,248	\$3,061,049	1,607	\$522,239	42	\$74,651	8,897	\$3,657,939
Arizona.....	2,698	2,003,234	591	199,171	33	42,610	3,322	2,245,015
Arkansas.....	6,042	3,135,185	1,707	580,928	45	67,706	8,394	3,783,819
California.....	27,241	15,074,224	5,907	1,842,939	369	556,761	33,517	17,473,924
Colorado.....	4,689	2,921,103	979	319,789	71	100,377	5,739	3,341,269
Connecticut.....	4,951	2,498,978	539	183,684	28	43,699	5,518	2,726,361
Delaware.....	331	164,440	71	20,926	4	4,493	406	189,859
District of Columbia.....	3,731	1,867,255	692	219,210	72	117,603	4,495	2,204,068
Florida.....	5,471	3,098,833	1,549	544,689	107	178,480	7,127	3,822,002
Georgia.....	7,075	3,535,937	1,708	587,755	74	117,117	8,857	4,240,809
Idaho.....	1,195	564,953	239	75,912	4	8,267	1,438	649,132
Illinois.....	16,735	7,238,032	3,823	1,139,966	135	211,795	20,693	8,589,793
Indiana.....	9,578	4,339,232	1,412	458,690	51	71,877	11,041	4,869,799
Iowa.....	5,392	2,448,915	1,402	446,038	15	24,938	6,809	2,919,891
Kansas.....	4,148	1,858,364	1,122	352,132	34	50,254	5,304	2,280,750
Kentucky.....	10,574	4,772,179	1,618	548,449	29	41,240	12,221	5,361,868
Louisiana.....	5,004	2,451,023	1,433	498,671	21	29,356	6,458	2,979,050
Maine.....	2,037	964,090	539	171,683	9	14,192	2,585	1,149,970
Maryland.....	4,639	2,580,874	891	283,569	53	78,075	5,583	2,942,518
Massachusetts.....	15,776	7,796,309	2,506	798,884	120	206,452	18,402	8,801,645
Michigan.....	10,603	4,622,121	1,752	558,614	56	94,260	12,411	5,274,995
Minnesota.....	10,533	5,490,031	1,672	523,261	42	62,082	12,247	6,075,374
Mississippi.....	8,707	4,003,284	1,129	379,037	17	26,452	9,853	4,408,773

See footnotes at end of table.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1941, showing the number of beneficiaries as of June 30, 1941—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1941, and disbursements for these benefits during the fiscal year 1941							
	World War							
	Living veterans							
	Service connected ¹		Non-service-connected		Emergency officers' retirement pay ²		Total living veterans	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Missouri.....	11,701	5,171,179	1,990	673,464	74	117,952	13,765	5,962,595
Montana.....	2,197	1,083,232	251	86,442	10	17,479	2,458	1,187,153
Nebraska.....	2,667	1,147,594	641	212,306	9	12,884	3,317	1,372,784
Nevada.....	457	224,630	87	27,348	4	4,548	548	256,526
New Hampshire.....	1,308	652,728	223	72,305	10	15,226	1,541	740,259
New Jersey.....	7,117	3,451,935	1,511	464,399	65	114,767	8,693	4,031,101
New Mexico.....	2,076	1,251,651	437	147,677	8	16,014	2,521	1,415,342
New York.....	25,632	11,999,142	6,704	1,979,525	218	355,562	32,554	14,334,229
North Carolina.....	5,532	3,059,595	1,697	583,532	47	72,610	7,276	3,715,737
North Dakota.....	1,559	747,034	305	103,877	1	1,452	1,865	852,363
Ohio.....	20,414	9,378,466	4,127	1,319,099	115	190,678	24,656	10,888,243
Oregon.....	7,242	3,208,222	1,288	444,920	23	32,754	8,693	3,685,896
Pennsylvania.....	3,874	1,984,749	857	274,987	36	58,795	4,767	2,318,531
Rhode Island.....	22,470	10,481,204	4,003	1,322,609	154	239,802	26,627	12,043,615
South Carolina.....	1,857	867,446	369	125,555	9	11,541	2,235	1,004,542
South Dakota.....	4,164	1,893,263	1,265	454,081	40	62,712	5,469	2,410,056
Tennessee.....	1,866	820,403	409	130,319	4	5,479	2,279	956,201
Texas.....	7,812	3,962,346	1,561	531,593	43	73,171	9,416	4,567,110
Utah.....	15,865	7,699,053	3,385	1,174,026	125	188,665	19,375	9,061,744
Vermont.....	1,321	641,948	170	57,127	-----	-----	1,491	699,075
Virginia.....	1,132	559,128	208	68,949	4	7,740	1,344	655,817
	5,144	2,404,473	1,165	360,214	59	87,541	6,368	2,852,228

Washington.....	4,786	2,398,961	1,028	316,105	41	54,315	5,855	2,769,381
West Virginia.....	3,781	1,638,527	677	224,591	19	34,664	4,477	1,897,782
Wisconsin.....	8,980	3,896,052	1,721	506,675	54	96,343	10,755	4,499,070
Wyoming.....	892	412,062	251	64,359	3	4,370	1,146	480,791
Total, United States.....	346,844	167,524,668	71,218	22,982,325	2,606	4,099,801	420,668	194,606,794
United States possessions and foreign countries.....	2,880	1,618,067	1,260	436,222	11	15,171	4,151	2,069,460
Grand total.....	349,724	169,142,735	72,478	23,418,547	2,617	4,114,972	424,819	196,676,254

See footnotes at end of table.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1941, showing the number of beneficiaries as of June 30, 1941—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1941, and disbursements for these benefits during the fiscal year 1941—Continued													
	World War						War of 1812		Mexican War		Indian wars			
	Deceased veterans										Living veterans		Deceased veterans	
	Service connected		Non-service-connected		Total deceased veterans		Deceased veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama.....	2,075	\$1,212,017	505	\$228,999	2,580	\$1,441,016			4	\$2,964	7	\$10,008	7	\$3,076
Arizona.....	526	300,727	97	42,201	623	342,928					139	101,505	160	59,749
Arkansas.....	1,597	951,204	356	167,265	1,953	1,118,467			3	2,371	8	6,027	31	10,821
California.....	5,605	3,130,512	1,427	591,342	7,032	3,721,854			12	6,521	299	230,451	486	176,788
Colorado.....	1,110	623,243	218	92,406	1,328	715,640					32	24,476	58	21,255
Connecticut.....	1,020	580,545	314	139,219	1,334	719,764			1	593	4	6,517	17	6,333
Delaware.....	139	76,284	18	8,542	157	84,826			1	593	4	2,095	1	362
District of Columbia.....	819	459,100	228	101,162	1,047	560,262					38	30,479	105	39,700
Florida.....	1,548	863,999	405	173,796	1,953	1,034,798					40	28,843	47	17,082
Georgia.....	2,355	1,372,855	601	268,513	2,956	1,641,368			4	2,371	7	5,562	27	10,314
Idaho.....	293	164,616	73	35,640	366	200,256			5	2,371	15	11,344	48	16,973
Illinois.....	4,604	2,592,028	1,121	488,097	5,725	3,078,125			2	1,186	82	63,278	128	46,468
Indiana.....	2,358	1,358,323	631	278,665	2,989	1,636,988			7	3,106	48	34,827	84	30,532
Iowa.....	1,691	964,900	307	137,317	1,998	1,102,307			2	1,186	36	24,525	43	14,983
Kansas.....	1,436	832,035	236	105,157	1,672	937,192			2	949	50	38,478	133	48,338
Kentucky.....	2,498	1,452,631	704	315,929	3,202	1,768,560			3	2,075	25	21,279	50	18,457
Louisiana.....	2,010	1,180,336	385	171,546	2,395	1,351,882			2	1,186	7	6,315	14	5,790
Maine.....	658	384,232	146	70,380	804	454,612					7	5,782	6	2,352
Maryland.....	1,239	700,186	316	135,178	1,555	835,364					40	31,201	80	28,711
Massachusetts.....	3,392	1,974,160	943	442,653	4,335	2,416,813			1	593	46	35,379	110	41,148
Michigan.....	2,649	1,512,583	609	263,534	3,258	1,776,117			1	593	38	29,339	89	32,571
Minnesota.....	2,264	1,300,126	446	204,304	2,710	1,504,430					5	39,231	64	22,474
Mississippi.....	1,652	990,424	404	184,436	2,056	1,174,860					3	2,205	8	3,076
Missouri.....	3,265	1,860,823	761	335,450	4,026	2,196,273			9	5,039	42	33,590	94	34,622
Montana.....	337	186,014	113	50,636	450	236,650					23	54,403	67	23,704
Nebraska.....	802	452,973	132	61,322	934	514,295					27	20,927	70	25,948
Nevada.....	45	26,394	17	7,874	62	34,268					1	992	4	1,267
New Hampshire.....	389	224,269	80	36,972	469	261,241			1	593	4	3,828	11	3,800
New Jersey.....	2,269	1,276,420	545	232,302	2,814	1,508,722					35	29,688	83	30,339
New Mexico.....	434	249,283	98	46,210	532	295,493			1	593	56	36,714	78	29,145

New York.....	7,665	4,837,085	1,823	796,955	9,488	5,134,040			1	1,186	90	67,590	201	73,972
North Carolina.....	2,039	1,176,252	489	232,738	2,528	1,408,990			2	652	4	3,761	5	1,990
North Dakota.....	367	208,941	75	37,403	442	246,344					11	7,730	18	6,406
Ohio.....	4,369	2,494,810	1,231	537,457	5,600	3,032,267			3	1,660	70	56,045	145	52,475
Oklahoma.....	1,803	1,026,322	451	202,982	2,254	1,229,304			2	1,186	36	30,901	87	31,811
Oregon.....	874	485,256	183	78,189	1,057	563,445	1	\$240	2	1,482	43	29,609	107	40,460
Pennsylvania.....	6,135	3,490,089	1,606	731,758	7,741	4,221,847			4	2,668	90	68,705	145	52,946
Rhode Island.....	407	235,787	89	41,974	496	277,761					3	2,566	10	3,800
South Carolina.....	1,478	862,941	342	157,190	1,820	1,020,131					4	3,222	8	2,895
South Dakota.....	488	280,395	80	35,334	568	315,729					82	63,027	80	29,121
Tennessee.....	2,579	1,513,713	592	274,902	3,171	1,788,615			4	3,379	13	10,327	31	11,038
Texas.....	4,481	2,581,717	944	409,142	5,425	2,990,859			14	10,078	82	68,711	342	123,878
Utah.....	314	190,501	71	34,141	385	224,642					22	19,447	165	63,417
Vermont.....	340	200,999	63	30,452	403	231,451					3	2,340	4	1,629
Virginia.....	2,016	1,153,591	452	205,952	2,468	1,359,543			2	1,186	26	17,561	47	17,842
Washington.....	1,264	701,425	260	114,813	1,524	816,238			1	593	58	39,556	124	44,260
West Virginia.....	1,250	725,510	278	131,461	1,528	856,971			2	1,186	3	2,168	7	2,533
Wisconsin.....	2,470	1,414,763	531	232,585	3,001	1,647,348			2	1,186	23	14,737	38	13,571
Wyoming.....	113	65,130	34	13,326	147	78,456					12	10,290	33	11,098
Total, United States.....	91,531	52,398,559	21,830	9,710,802	113,361	62,109,361	1	240	106	65,179	1,935	1,488,177	3,800	1,391,320
United States possessions and foreign countries.....	5,302	3,060,333	180	93,687	5,482	3,154,020			1	593	20	15,937	36	13,028
Grand total.....	96,833	55,458,892	22,010	9,804,489	118,843	65,263,381	1	240	107	65,772	1,955	1,504,114	3,836	1,404,348

*Pass -
DC - 4601*

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1941, showing the number of beneficiaries as of June 30, 1941—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1941, and disbursements for these benefits during the fiscal year 1941											
	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.....	5	\$7,743	196	\$89,076	1,348	\$945,736	655	\$241,919	604	\$208,191	182	\$47,060
Arizona.....	3	4,015	99	44,937	803	602,412	213	78,714	325	178,644	52	15,647
Arkansas.....	21	30,916	567	263,274	1,740	1,276,434	569	208,959	659	254,491	116	29,147
California.....	138	175,112	3,384	1,676,248	18,537	13,218,044	6,265	2,250,903	4,373	1,755,246	1,185	384,529
Colorado.....	21	24,090	559	275,335	1,537	1,065,852	522	192,754	990	615,009	121	38,736
Connecticut.....	17	20,075	459	225,183	1,651	1,081,973	703	251,730	392	146,809	86	27,158
Delaware.....	1	2,868	100	47,592	323	204,403	120	44,401	48	17,697	25	6,390
District of Columbia.....	3	4,675	319	156,874	2,115	1,396,806	1,122	413,464	1,542	596,793	418	150,278
Florida.....	27	33,554	534	256,094	3,901	3,207,359	1,086	403,787	693	289,104	204	62,964
Georgia.....	4	6,395	118	54,760	1,867	1,296,984	1,100	406,924	932	342,811	315	86,209
Idaho.....	4	8,030	142	72,073	651	421,890	180	65,532	109	48,908	19	5,020
Illinois.....	104	138,662	3,008	1,468,500	8,205	5,440,549	2,974	1,074,462	1,353	467,805	302	80,348
Indiana.....	88	117,582	2,548	1,231,591	4,964	3,485,561	1,769	640,351	1,154	396,153	249	66,702
Iowa.....	61	81,304	1,526	757,553	2,148	1,466,634	769	278,443	376	125,270	98	24,938
Kansas.....	63	88,302	1,880	933,585	2,349	1,610,687	893	324,968	459	172,755	130	37,512
Kentucky.....	30	42,014	1,304	603,216	3,263	2,306,978	1,290	480,292	1,215	400,966	285	76,943
Louisiana.....	9	13,336	263	121,998	1,487	1,061,732	803	293,255	398	148,721	114	31,303
Maine.....	20	25,409	600	289,671	1,105	743,622	389	141,218	208	74,033	69	17,918
Maryland.....	20	24,520	485	236,413	1,993	1,355,426	1,098	387,770	666	237,949	245	63,089
Massachusetts.....	52	64,957	1,460	739,038	5,270	3,594,312	2,467	894,445	1,055	400,474	392	132,982
Michigan.....	61	84,487	1,712	842,265	5,122	3,446,035	1,796	650,599	1,007	335,378	220	60,837
Minnesota.....	33	42,445	734	366,233	2,501	1,676,358	834	306,640	425	164,285	94	24,140
Mississippi.....	9	11,615	189	89,349	913	660,445	443	160,752	439	156,726	97	25,733
Missouri.....	93	122,567	2,595	1,265,240	4,805	3,216,856	1,866	683,339	929	336,803	187	51,853
Montana.....	3	4,302	127	64,154	852	571,968	233	85,831	138	49,361	24	7,248
Nebraska.....	42	55,866	730	360,886	1,364	958,749	447	162,777	201	77,062	51	14,462
Nevada.....			14	7,263	280	187,414	62	22,761	38	15,436	2	433
New Hampshire.....	12	15,343	253	122,343	642	428,078	272	100,395	113	46,315	36	12,600
New Jersey.....	25	35,992	938	459,368	4,820	3,048,866	2,160	775,413	724	258,542	245	76,199
New Mexico.....	2	4,015	98	46,425	404	277,641	140	54,343	165	91,246	28	7,256
New York.....	76	103,760	2,800	1,383,880	12,756	8,289,340	6,109	2,224,109	2,447	862,272	797	245,509
North Carolina.....	9	10,038	206	92,517	1,767	1,218,925	903	333,687	839	324,735	244	68,039
North Dakota.....	2	3,441	79	39,019	359	231,762	95	34,948	55	20,939	16	3,002
Ohio.....	143	179,127	3,479	1,701,360	9,816	6,904,099	3,375	1,220,904	1,584	544,508	331	87,243
Oklahoma.....	36	46,173	931	428,946	1,858	1,275,498	712	262,434	581	220,142	118	30,690

Oregon.....	28	35,705	619	309,568	2,580	1,803,217	739	268,587	436	148,799	104	27,860
Pennsylvania.....	112	138,231	2,890	1,432,073	10,494	7,013,617	4,416	1,699,469	2,036	779,876	531	145,646
Rhode Island.....	4	7,456	203	99,649	764	534,902	421	151,482	174	62,833	86	27,465
South Carolina.....			70	32,137	1,015	718,463	620	232,196	434	164,108	145	38,366
South Dakota.....	11	16,490	198	98,446	565	394,369	142	53,158	108	42,498	24	6,436
Tennessee.....	27	38,860	918	416,170	2,946	2,229,955	1,282	481,979	1,018	374,324	251	67,690
Texas.....	27	32,981	653	314,807	4,555	3,179,224	1,995	723,547	1,810	724,934	581	177,950
Utah.....	2	3,441	93	35,364	415	275,315	162	59,217	109	40,824	28	7,929
Vermont.....	5	6,969	272	130,964	402	279,591	196	71,709	81	35,340	26	7,143
Virginia.....	11	14,483	296	136,668	2,481	1,707,580	1,356	508,195	967	341,808	368	114,208
Washington.....	29	30,863	790	365,125	4,036	2,773,432	1,168	418,448	794	286,956	164	49,200
West Virginia.....	13	19,502	586	279,699	1,372	958,606	557	205,944	418	139,907	84	21,428
Wisconsin.....	46	57,730	979	487,647	2,871	1,970,972	909	326,072	501	175,594	120	32,153
Wyoming.....	1	1,147	64	28,696	392	246,640	105	38,139	81	30,235	19	5,507
Total, United States.....	1,556	2,045,388	43,007	20,976,702	148,407	102,261,311	58,472	21,289,365	36,212	13,729,615	9,629	2,839,098
United States possessions and foreign countries.....	4	4,589	306	146,788	4,665	3,012,687	2,083	793,720	1,308	653,225	1,231	447,355
Grand total.....	1,560	2,049,977	43,313	21,123,490	153,072	105,273,998	60,555	22,083,085	37,520	14,382,840	10,860	3,286,453

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1941, showing the number of beneficiaries as of June 30, 1941—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1941, and disbursements for these benefits during the fiscal year 1941—Continued				Military and naval insurance		Adjusted service and dependent pay	Adminis-tration	Construc-tion	Total dis-bursements
	Total compensation and pension benefits									
	Living veterans		Deceased veterans		Number	Amount				
	Number	Amount	Number	Amount						
Alabama.....	10,861	\$4,829,617	3,624	\$1,825,111	304	\$238,503	\$7,662	\$2,335,306	\$263,543	\$0,499,742
Arizona.....	4,592	3,131,591	1,147	541,975	294	248,711	1,519	1,124,125	40,447	5,088,368
Arkansas.....	10,822	5,351,687	3,239	1,633,039	331	259,652	4,728	1,598,710	10,703	8,858,519
California.....	56,864	32,852,777	18,364	8,216,843	1,660	1,373,111	24,410	7,193,915	697,594	50,358,650
Colorado.....	8,319	5,070,696	2,588	1,243,729	479	419,144	3,761	1,506,219	5	8,243,554
Connecticut.....	7,586	3,981,735	2,600	1,230,761	167	127,988	4,380	683,356		6,928,220
Delaware.....	782	417,522	404	184,164	20	16,148	373			618,207
District of Columbia.....	8,193	4,232,821	3,011	1,320,578	364	302,709	1,769	17,572,729		23,430,606
Florida.....	11,791	7,380,862	3,828	1,777,096	325	256,641	8,318	1,581,544	91,792	11,096,253
Georgia.....	11,667	5,892,561	4,521	2,201,946	349	275,338	9,613	1,772,143	53,752	10,205,353
Idaho.....	2,217	1,139,304	757	361,040	106	92,885	1,668	457,572		2,052,469
Illinois.....	30,437	14,700,087	12,144	5,750,809	1,056	848,743	22,336	5,802,315	362,938	27,487,228
Indiana.....	17,295	8,903,722	7,641	3,607,350	519	421,355	9,205	1,858,060	161,587	14,961,879
Iowa.....	9,430	4,617,624	4,436	2,179,410	324	259,742	8,999	1,531,750	93,825	8,691,350
Kansas.....	8,225	4,170,972	4,710	2,282,944	205	175,796	7,737	1,720,576	83,962	8,441,987
Kentucky.....	16,754	8,133,105	6,134	2,949,143	370	312,648	9,979	1,280,687		12,685,562
Louisiana.....	8,359	4,209,154	3,591	1,805,414	247	186,523	6,607	1,152,923	22,894	7,383,515
Maine.....	3,925	1,998,816	1,865	905,771	95	78,777	2,686	828,266		3,809,316
Maryland.....	8,302	4,591,614	3,434	1,571,570	343	261,017	4,191	1,562,702	497,647	8,488,741
Massachusetts.....	24,825	12,896,767	8,765	4,215,019	772	597,725	10,607	3,107,413	20,272	20,847,803
Michigan.....	18,639	9,170,234	7,076	3,362,982	487	387,782	11,021	1,820,119	90,422	14,842,560
Minnesota.....	15,260	7,997,693	4,436	2,223,917	552	437,891	10,001	1,966,403		12,835,905
Mississippi.....	11,216	5,239,764	2,796	1,455,845	237	181,640	4,855	1,364,870	2,044	8,249,018
Missouri.....	19,634	9,672,411	8,777	4,236,366	584	496,810	14,461	1,497,200	74,259	15,991,507
Montana.....	3,514	1,867,187	901	415,587	105	90,423	1,662	350,763		2,734,622
Nebraska.....	4,951	2,485,384	2,232	1,078,368	142	122,758	5,930	481,174		4,173,614
Nevada.....	867	460,368	145	66,585	25	20,006	456	106,046		653,461
New Hampshire.....	2,312	1,233,823	1,041	500,379	79	60,567	1,414	111,113		1,907,296
New Jersey.....	14,300	7,404,189	6,241	2,850,041	387	310,618	12,625	1,358,429	4	11,935,906
New Mexico.....	3,148	1,824,958	877	433,255	197	159,618	594	874,265	8,485	3,301,175
New York.....	47,923	23,657,191	19,393	9,062,696	1,687	1,340,204	33,608	7,768,520	767,882	42,930,101

North Carolina.....	9,895	5,273,196	3,888	1,905,875	354	282,107	8,136	1,616,219	222,716	9,308,249
North Dakota.....	2,292	1,116,235	640	329,719	64	55,539	1,001	363,236	55	1,865,785
Ohio.....	36,269	18,572,022	12,933	6,095,909	797	638,803	16,348	4,064,323	379,771	29,767,181
Oklahoma.....	11,064	5,258,610	4,104	1,984,371	338	285,387	6,255	767,989	71,207	8,373,819
Oregon.....	7,854	4,335,861	2,629	1,211,642	258	212,393	4,694	1,103,147	-----	6,867,737
Pennsylvania.....	39,359	20,044,044	15,727	7,454,649	1,152	901,807	23,269	3,587,132	440	32,011,341
Rhode Island.....	3,180	1,612,299	1,216	560,157	94	72,091	1,144	218,419	-----	2,464,110
South Carolina.....	6,922	3,295,849	2,663	1,325,725	216	172,377	3,333	907,423	-----	5,704,707
South Dakota.....	3,045	1,472,585	1,012	502,890	67	53,682	1,486	564,815	18,794	2,644,252
Tennessee.....	13,420	7,220,576	5,657	2,768,871	460	376,736	9,279	2,444,012	40,100	12,859,574
Texas.....	25,858	13,067,594	9,010	4,341,119	763	618,679	24,739	2,623,621	99,944	20,775,696
Utah.....	2,039	1,038,102	833	390,559	76	60,726	1,078	316,429	24,022	1,830,926
Vermont.....	1,835	960,057	901	442,896	64	50,609	1,478	333,153	7,190	1,795,383
Virginia.....	9,853	4,933,660	4,537	2,137,642	347	285,837	7,299	2,186,297	305,627	9,856,362
Washington.....	10,772	5,909,188	3,711	1,691,864	331	272,268	9,300	1,455,281	-----	9,337,901
West Virginia.....	6,283	3,017,965	2,764	1,367,761	185	152,108	5,114	561,404	1,913	5,106,265
Wisconsin.....	14,190	6,718,103	5,049	2,507,977	333	264,880	9,386	2,358,988	-----	11,859,334
Wyoming.....	1,632	769,103	368	161,896	72	64,145	351	793,548	4,324	1,793,367
Total, United States.....	608,778	314,131,285	228,376	108,671,265	18,783	15,181,647	380,865	98,669,254	4,520,160	541,554,476
United States possessions and foreign countries.....	10,148	5,755,898	9,139	4,555,504	293	208,913	18,701	872,230	20,920	11,432,166
Grand total.....	618,926	319,887,183	237,515	113,226,769	19,076	15,390,560	399,566	99,541,484	4,541,080	552,986,642

¹ Includes 2 special-act cases.

² Includes 5 provisional, probationary, or temporary officers.

³ 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 \$61,370,769 (U. S. Government life-insurance fund, National Service life insurance, adjusted service certificate fund, funds due incompetent veterans, 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 1941, showing number of beneficiaries as of June 30, 1941

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, 1941, and disbursements for these benefits during the fiscal year 1941																				
		World War												Mexican War		Indian wars		Civil war				
		Living veterans						Deceased veterans						Deceased veterans	Living veterans	Deceased veterans	Living veterans	Deceased veterans				
		Service-connected		Non-service-connected		Emergency officers' retirement pay		Total living veterans		Service-connected		Non-service-connected							Total deceased veterans			
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
United States possessions:																						
Alaska.....	73	\$28,650	4	\$1,601		77	\$30,251	5	\$3,055	4	\$1,146	9	\$4,201		2	\$1,323	1	\$362		3	\$1,310	
Canal Zone.....	30	12,069	8	2,893		38	14,962	8	3,656	1	232	9	3,888									
Guam.....	2	1,828				2	1,828	11	5,327			11	5,327									
Hawaii.....	125	60,755	115	34,831	1	\$856	241	96,442	50	27,427	7	3,587	57	31,014		1	1,115	3	1,085		12	5,894
Philippine Islands.....	360	236,269	198	67,040	1	1,452	559	304,761	548	327,723	42	19,108	590	346,831								
Puerto Rico.....	338	228,064	669	228,468	2	2,254	1,009	458,786	457	291,764	39	20,230	496	311,994		1	362				2	714
Samoa.....								1	242			1	242									
Virgin Islands.....	5	5,119	1	96		6	5,215	1	396			1	396									
Foreign countries:																						
Belgium.....	23	11,417				23	11,417	26	14,057			26	14,057								1	476
British Isles.....	184	105,419	28	10,703		212	116,122	391	224,221	11	4,714	402	228,935		6	4,943	7	2,352	1	\$1,434	41	19,063
Denmark.....	34	18,860	7	2,507		41	21,367	97	54,588	1	529	98	55,117				1	362				
France.....	53	33,043	6	2,893	3	6,329	62	42,265	51	27,338	1	2,821	52	30,159		1	882	1	543		7	3,215
Germany.....	10	4,729	1	386		11	5,115	27	14,597			27	14,597				6	2,352			15	7,180
Greece.....	248	123,837	44	16,586		292	140,423	319	181,603			319	181,603									
Italy.....	640	349,104	65	24,880		705	373,984	1,490	863,543	27	19,873	1,517	883,416								4	2,096
Norway.....	37	21,669	7	2,700	1	856	45	25,225	146	80,167			146	80,167							2	786
Poland.....	108	55,441	13	4,417		121	59,858	572	318,012	2	2,403	574	320,415				1	362				
Rumania.....	18	12,446	1	386		19	12,832	25	14,133	1	487	26	14,620									
Russia.....	6	3,351				6	3,351	140	79,529			140	79,529									
Sweden.....	30	21,779	7	2,700		37	24,479	186	105,221	2	919	188	106,140				1	1,004			6	2,739
Yugoslavia.....	40	29,868	6	2,604		46	32,472	96	56,150			96	56,150									
Other parts of Europe.....	88	52,504	8	3,240	1	856	97	56,600	286	161,044	4	2,728	290	163,772		1	674	2	724		8	3,572

TABLE 45.—An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1941, showing number of beneficiaries as of June 30, 1941—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, 1941, and disbursements for these benefits during the fiscal year 1941												Military and naval insurance		Ad-justed service and depend-ent pay	Total disburse-ments	
	Spanish-American War				Regular Establishment				Total								
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans		Number	Amount	Amount	Amount	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount					
United States possessions:																	
Alaska	94	\$56,815	15	\$5,224	12	\$3,818	3	\$1,198	185	\$92,207	31	\$12,295	1	\$1,400	\$109	\$106,011	
Canal Zone	59	33,283	18	7,432	6	2,638	13	4,494	103	50,883	40	15,814	3	3,503		70,200	
Guam	4	2,001	3	1,577	7	3,429	12	5,301	13	7,258	26	12,205	1	433	70	19,936	
Hawaii	97	64,874	52	17,786	51	20,781	46	14,857	390	183,212	170	70,636	19	15,648	1,152	270,658	
Philippine Islands	2,555	1,595,472	1,218	465,664	891	449,195	879	331,911	4,005	2,349,429	2,687	1,144,436	23	8,534	910	3,503,309	
Puerto Rico	415	284,913	190	77,866	170	87,745	109	40,103	1,594	831,444	798	431,039	51	24,245	759	1,287,487	
Samoa	1	727	1	307	2	1,291	4	1,501	3	2,018	6	2,110	1	994		5,092	
Virgin Islands	2	533	1	244			1	542	8	5,748	3	1,182	1	1,929	99	8,958	
Foreign countries:																	
Belgium	7	7,066	3	1,100	1	467	1	555	31	18,950	31	16,188	1	5,156	245	40,539	
British Isles	146	106,865	101	38,322	38	23,699	30	8,017	403	253,063	581	293,689	27	16,285	1,932	567,999	
Denmark	30	21,037	9	3,740	7	4,253	2	378	78	46,657	110	59,597	2	3,519		109,773	
France	22	17,921	10	4,172	5	2,478	2	845	90	63,546	72	38,934	7	5,304	598	108,352	
Germany	30	20,984	31	11,368	3	1,856	13	4,356	44	27,935	92	39,853	2	1,819		69,607	
Greece	8	5,153	10	3,789	5	3,441	5	1,194	305	149,017	334	186,586	19	24,120	426	360,149	
Italy	14	10,185	11	4,401	10	5,280	13	3,868	729	389,449	1,545	893,781	48	27,850	5,136	1,316,216	
Norway	67	46,863	21	7,571	4	2,571	4	1,072	117	75,774	175	90,139	6	4,241	336	170,510	
Poland	4	3,152	2	856	4	2,429	9	2,106	129	65,439	586	323,739	7	4,135	622	393,935	
Rumania					1	369	2	315	20	13,201	28	14,935		206		28,342	
Russia					2	378	2	378	6	3,351	142	79,907	2	852		85,060	
Sweden	51	36,145	29	10,513	3	285	3	706	92	61,913	226	120,098	5	9,247	368	191,626	
Yugoslavia	2	1,940			2	378	2	378	48	34,412	98	56,528	2	415		91,355	
Other parts of Europe	24	20,351	24	8,813	6	2,483	12	2,729	128	80,108	336	179,610	23	17,628	2,836	280,232	
China	49	31,901	48	18,434	3	3,144	15	6,575	61	41,078	92	41,309	3	2,551		84,938	
Japan	15	10,755	20	6,821	1	553	5	1,879	20	14,698	32	12,493	2	964	201	28,356	
Other parts of Asia					1	184			20	11,997	44	26,478	1	145		38,620	
Cuba	90	64,505	41	14,815			2	555	98	70,990	49	18,296		22		89,308	
San Domingo, Haiti	6	3,863	2	733			1	643	9	4,761	5	2,563				7,324	
Other parts of West Indies	8	4,632	8	1,100	2	266	1	328	21	9,654	29	14,637				24,291	

Africa.....	16	9,336	3	1,100					25	14,004	13	5,772	2	1,929		21,705
Australia.....	15	10,537	2	880	3	981			21	13,535	13	6,524	1	964		21,023
Azores.....	1	364				922	3	568	4	3,602	16	7,651			62	11,315
Canada.....	738	485,507	192	70,006	61	23,753	26	6,558	1,155	666,245	628	290,190	25	22,074	1,407	979,916
Central America.....	3	5,796	3	2,347			1	126	11	10,399	8	4,214				14,613
Mexico.....	10	19,934	7	2,616	1	98	5	1,413	44	38,642	37	15,751				54,393
Newfoundland.....	38	1,916	6	1,349	5	3,700	1	488	47	7,094	14	4,957				12,051
Panama.....	3	1,479					2	782	6	2,966	8	3,649	1	964		7,579
South America.....	25	16,597	6	2,347	1	725	2	606	53	26,301	26	11,349	2	2,095		39,745
Other miscellaneous countries.....	16	9,300	1	367	3	452			32	14,980	8	3,370			175	18,525
Total, United States possessions and foreign countries.....	4,665	3,012,687	2,083	793,720	1,308	653,287	1,231	447,355	10,148	5,755,960	9,139	4,555,504	288	208,913	18,701	10,539,078

NOTE.—Does not include \$872,230 disbursed from Administration, Medical, hospital and domiciliary services appropriation. Totals included in State table under United States and foreign countries.

TABLE 46.—Summary of policy loans for fiscal year 1941, U. S. Government life-insurance fund

Total amount of policy loans issued to date.....	\$1,461,873,966.50
Outstanding policy loans July 1, 1940.....	150,159,944.58
New loans issued during fiscal year including renewal of old loans.....	\$131,605,863.34
Less:	
Repayments in cash.....	\$7,843,155.89
Repayments by deduction:	
(a) From new loans.....	\$111,057,617.30
(b) From surrenders.....	5,208,089.75
(c) From claims.....	1,468,932.24
(d) From dividend payments and deposits.....	17,811.98
(e) From matured endowments.....	5,038,122.81
Total collections by deduction.....	122,790,574.08
Total repayments.....	130,633,729.97
Net increase in outstanding loans.....	972,133.37
Outstanding policy loans June 30, 1941.....	151,132,077.95

TABLE 47.—Financial statement of the U. S. Government life-insurance fund

BY CALENDAR YEARS FROM ORIGIN OF FUND TO DEC. 31, 1940

	From origin to Dec. 31, 1933	1934	1935	1936	1937	1938	1939	1940
Ledger assets Dec. 31	(1)	\$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
INCOME								
Premiums	\$710,332,583.46	67,801,270.78	63,766,595.34	62,961,611.33	63,117,257.88	62,372,665.26	61,144,283.65	58,047,049.02
Interest	169,227,812.88	31,332,524.44	34,419,559.95	41,619,579.03	38,317,126.65	38,802,428.36	42,078,757.21	41,846,773.90
Dividends deposited	704,443.75	143,450.86	159,533.99	175,109.49	192,208.39	230,507.42	271,165.57	273,209.50
Received from the United States on account of extra hazard of the military and naval service	67,501,449.59	5,200,876.35	4,813,681.99	2,680,730.77	3,245,513.70	3,261,312.27	2,526,556.43	2,144,171.34
Consideration for supplementary installment contracts under claims	84,250,390.98	11,721,651.96	12,516,063.55	10,214,521.06	11,689,682.21	11,496,278.31	18,003,999.13	18,234,401.94
Other income	10,202,105.24	68,473.85	131,471.59	312,406.55	380,933.67	179,980.40	451,079.76	265,392.37
Total income	1,042,218,785.90	116,268,248.28	115,806,906.41	117,963,958.23	116,942,722.50	116,343,172.02	124,475,841.75	120,810,998.07
Total	1,042,218,785.90	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	1,135,947,094.66
DISBURSEMENTS								
Claims (death and total permanent disa- bility)	184,516,031.17	20,524,982.06	21,874,501.38	19,372,556.37	20,853,751.21	20,807,616.02	21,956,662.91	21,121,992.78
Claims under total disability contract	70,423.00	98,929.00	28,755.00	78,253.00	190,546.00	155,183.00	350,645.00	72,265.00
Matured endowments	1,109,408.41	548,362.86	621,311.93	908,396.05	1,005,073.31	889,369.09	34,117,279.92	40,745,544.41
Paid as surrender values	82,697,817.57	23,257,476.85	12,808,597.61	9,812,199.10	10,126,860.20	13,021,026.48	11,790,563.41	10,989,937.36
Accrued interest paid on bond purchases	2,896,883.66	145,157.55	431,982.37	458,778.44	417,177.74	118,672.33	261,504.84	.....
Unearned premiums refunded	5,521,270.55	610,031.94	479,412.20	408,754.76	502,520.28	487,023.25	507,533.78	503,605.36
Dividends paid	54,340,397.59	5,944,589.52	6,237,309.71	6,552,583.84	6,881,978.01	7,789,553.24	8,925,575.95	8,338,212.27
Paid on supplementary installment contracts under claims	38,690,527.13	9,266,183.71	9,941,544.92	10,300,339.35	11,122,197.49	11,564,003.15	12,439,497.98	14,018,396.42
Other disbursements	3,137,566.40	838,928.36	436,212.74	711,384.59	987,773.81	1,219,093.46	716,115.92	850,543.30
Total disbursements	372,980,325.48	61,234,641.88	52,859,627.86	48,603,245.50	52,087,878.05	56,052,440.02	91,065,379.71	96,640,496.90
Balance	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	1,039,306,597.76

1 See balance at foot of column for ledger assets at Dec. 31, 1933.

BY CALENDAR YEARS AS OF DEC. 31 FOR THE YEARS INDICATED

	1933	1934	1935	1936	1937	1938	1939	1940
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	\$500,157,956.40
Book value of all other bonds.....	\$134,174,203.27	\$155,148,437.47	\$178,450,921.00	219,121,223.61	273,746,511.05	325,038,236.42	354,797,807.45	377,549,517.33
Policy loans.....	121,753,569.55	121,680,068.52	127,579,849.54	128,560,435.08	138,468,345.35	147,426,343.12	149,663,421.09	150,644,758.84
Loans on security of adjusted service certificates.....	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	2,907,213.52
Cash on hand.....	6,228,844.08	7,646,295.37	8,188,867.43	6,504,480.75	6,511,219.16	6,438,907.46	7,733,898.82	8,047,151.67
Total ledger assets as per "balance" under income and disbursements.....	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	1,039,306,597.76
<i>Nonledger assets</i>								
Interest accrued on bonds, loans and deferred premiums.....	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	19,649,817.36
Premiums due (grace period).....	486,094.75	457,194.57	447,459.00	445,602.00	445,694.61	445,257.50	468,552.73	461,419.00
Premiums in course of collection through Government departments.....	481,408.62	494,443.99	530,249.47	596,410.90	683,782.80	560,706.30	496,875.64	602,311.00
Due from the United States on account of extra hazard of the military and naval service.....					172,229.60		134,590.75	
Policy liens.....	90,205.11	75,673.62	70,871.82	54,662.12	55,021.10	50,883.98	49,729.76	45,245.27
Total nonledger assets.....	20,412,253.52	20,250,411.12	21,045,854.68	20,142,516.49	20,860,787.09	22,163,795.32	21,637,285.00	20,758,792.63
Total assets.....	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	1,060,065,390.39
LIABILITIES								
Reserves.....	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	948,125,086.55
Present value of future installments on claims.....	55,782,021.24	60,463,669.40	65,365,413.07	67,680,524.24	70,729,079.64	73,188,162.50	77,548,054.93	80,335,797.99
Present value of future installments on matured endowments ¹							4,659,400.64	9,253,283.10
Claims in process of settlement.....	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	3,446,025.47
Premiums paid in advance.....	8,098,558.57	8,153,318.66	7,884,643.10	7,879,606.54	7,860,576.37	7,749,675.08	8,493,747.62	8,058,515.00
Dividends deposited with interest.....	556,783.40	658,508.41	789,524.93	938,500.35	1,098,867.18	1,287,752.46	1,451,072.27	1,609,290.34
Advance payments from War Department.....	477,383.40	495,329.06	461,801.21	448,375.43	427,250.32	455,321.33	484,759.35	578,455.35
Apportioned for payment of dividends.....	6,493,000.00	6,689,000.00	6,950,000.00	6,990,000.00	8,173,000.00	9,350,000.00	8,650,000.00	8,600,000.00
Other liabilities.....	181,397.07	241,885.08	321,297.60	381,996.29	529,822.89	694,244.26	61,401.30	58,936.59
Unassigned funds.....								
Total liabilities.....	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	1,060,065,390.39

¹ Included in "Other liabilities" prior to 1939.

GUARDIANSHIP TABLES

TABLE 48.—Incompetent and minor wards under guardianship, June 30, 1941

Offices	Incompetent veterans				Other incompetents			Minors			Grand total
	Under guardians	Institutional award only	Under legal custodians	Total	Under guardians	Under legal custodians	Total incompetents	Under guardians	Under legal custodians	Total	
Albuquerque, N. Mex.	144			144	17		161	294	197	491	652
Atlanta, Ga.	843			843	58	4	905	662	438	1,100	2,005
Batavia, N. Y.	1,084	17	3	1,104	112	13	1,229	527	196	723	1,952
Bay Pines, Fla.	452			453	41	3	497	289	321	610	1,107
Boise, Idaho.	103	1		104	11		115	119	41	160	275
Boston, Mass.	1,675	13		1,688	167	2	1,857	810	324	1,134	2,991
Brecksville, Ohio.	1,161	13	1	1,175	148		1,323	456	377	833	2,156
Bronx, N. Y.	3,440	258		3,698	188	10	3,896	1,415	216	1,631	5,527
Cheyenne, Wyo.	121			121	3		124	41	56	97	221
Columbia, S. C.	453	2		455	29		484	396	159	555	1,039
Dayton, Ohio.	1,053			1,053	193	1	1,247	723	370	1,093	2,340
Dearborn, Mich.	1,333	4		1,337	163		1,500	852	328	1,180	2,680
Denver, Colo.	323		2	325	49	1	375	393	276	669	1,044
Des Moines, Iowa.	785	2		787	151		938	299	171	470	1,408
Excelsior Springs, Mo.	517			517	112	4	633	304	256	560	1,193
Fargo, N. Dak.	180			180	15		195	82	39	121	316
Fayetteville, N. C.	591	1		592	62		654	676	156	832	1,486
Fort Harrison, Mont.	173		1	174	17		191	97	142	239	430
Fort Howard, Md.	447			447	39		486	178	164	342	828
Hines, Ill.	2,562	138	5	2,705	261	3	2,969	1,003	1,099	2,102	5,071
Huntington, W. Va.	386			386	43		429	388	83	471	900
Indianapolis, Ind.	1,018		3	1,021	255	3	1,279	728	394	1,122	2,401
Jackson, Miss.	536			536	30		566	234	371	605	1,171
Jefferson Barracks Mo.	705		1	706	94	1	801	367	221	588	1,389
Lexington, Ky.	812		1	813	124		937	830	399	1,229	2,166
Lincoln, Nebr.	374			374	55		429	172	88	260	689
Little Rock, Ark.	728		1	729	54	2	785	473	154	627	1,412
Los Angeles, Calif.	1,096	3		1,099	122	12	1,233	649	1,244	1,893	3,126
Lyons, N. J.	1,065	6		1,071	84	2	1,157	364	446	810	1,967
Manchester, N. H.	151			151	25		176	123	47	170	346
Minneapolis, Minn.	1,246	3		1,249	126	1	1,376	699	208	907	2,283
Montgomery, Ala.	554	3		557	35	4	596	379	300	679	1,275
Murfreesboro, Tenn.	729		1	730	106	1	837	830	324	1,154	1,991
Muskogee, Okla.	807	16	6	829	95	1	925	544	382	926	1,851
Newington, Conn.	571	1		572	50	4	626	220	182	402	1,028
New Orleans, La.	615		3	618	34	1	653	367	233	600	1,253
Philadelphia, Pa.	1,354	19	2	1,375	177	2	1,554	953	363	1,316	2,870
Pittsburgh, Pa.	1,092		6	1,098	123		1,221	632	390	1,022	2,243
Portland, Oreg.	414	1		415	55	2	472	200	218	418	890
Providence, R. I.	400	6		406	33	1	440	214	52	266	706
Reno, Nev.	31			31	1		32	17	29	46	78
Roanoke, Va.	584	2		586	63		649	419	280	699	1,348
Salt Lake City, Utah.	95			95	1		96	82	111	193	289
San Francisco, Calif.	1,169	33		1,202	73	5	1,280	588	788	1,376	2,656
Seattle, Wash.	501		2	503	28		531	472	243	715	1,246
Sioux Falls, S. Dak.	158			158	19		177	72	67	139	316
Togus, Maine.	246			246	57	2	305	101	109	210	515
Tucson, Ariz.	73		1	74	10	2	86	161	305	466	552
Waco, Tex.	1,147			1,147	83	2	1,232	799	910	1,709	2,941
White River Junction, Vt.	163	1	1	165	33		198	83	33	116	314
Wichita, Kans.	370	3	1	374	84	3	461	333	144	477	938
Wood, Wis.	884	5	1	890	111		1,001	483	334	817	1,818
Central office:											
Washington, D. C., area.	473		3	476	64	3	543	325	307	632	1,175
United States possessions and foreign ¹	284	5	1	290	69		359	585	162	747	1,106
Manila, P. I.	94	1		95	19		114	823	52	875	989
San Juan, P. R.	122	6		128	13		141	251	88	339	480
Total	38,487	563	47	39,097	4,284	95	43,476	24,576	15,387	39,963	83,439

¹Not including Manila, P. I., and San Juan, P. R.

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees for the fiscal year 1941

Offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Amount of estates						Amounts embzzled 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 investments	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable	Illegal				
Albuquerque, N. Mex.	\$153,389.00	\$4,860.60	\$2,366.10	\$604,201.90	\$488,784.26	\$57,415.51			\$58,002.13	\$19,691.03		
Atlanta, Ga.	964,085.42	27,277.17	3,862.53	3,128,407.19	2,606,047.67				521,959.52	7,399.63	\$530.00	\$1,412.79
Batavia, N. Y.	981,163.26	28,083.38	12,247.26	4,905,819.85	3,626,777.75	1,117,272.06		\$400.00	161,770.04	4,035.00	10.98	1,629.64
Bay Pines, Fla.	399,524.27	11,523.10	2,956.62	1,148,078.80	997,084.28			\$1,000.00	149,094.54	1,060.00		
Boise, Idaho.	64,002.34	3,222.53	692.39	459,954.33	377,343.86	5,716.28		2,986.14	73,908.05			489.48
Boston, Mass.	1,747,316.97	56,423.70	22,785.24	6,770,605.71	1,688,239.30				57,894.70		2,462.99	2,583.82
Brecksville, Ohio.	1,093,824.80	42,624.90	11,484.17	4,796,897.81	4,276,144.76	5,024,471.71			170,727.91	852.16	299.55	1,007.65
Bronx, N. Y.	3,040,391.71	77,978.80	64,976.46	15,265,198.53	9,758,340.23	5,506,858.30						15,611.20
Cheyenne, Wyo.	111,187.77	3,822.18	1,324.00	728,650.30	624,296.00			7,086.09	32,339.61			
Columbia, S. C.	503,913.06	17,271.34	2,661.56	1,837,671.88	1,556,170.76			15.00	244,965.24	2,096.60		
Dayton, Ohio.	1,044,782.26	39,107.48	9,558.08	4,184,598.75	3,932,271.62	942.73		9,310.46	237,980.67	145.00	129.23	2,742.00
Dearborn, Mich.	1,118,572.51	59,861.10	5,382.74	4,703,794.55	3,963,026.13			8,568.65	4,735.08		54.33	7,415.19
Denver, Colo.	415,974.38	13,443.17	6,190.62	4,651,008.36	1,425,319.77			4,555.76	225,685.09			
Des Moines, Iowa.	667,537.05	22,800.33	21,711.45	4,090,045.32	3,873,351.74				216,693.88	186.30	537.22	
Excelsior Springs, Mo.	537,382.54	17,462.08	3,951.31	2,153,136.47	1,860,364.56			5,162.05	246,613.03	45.00	2,187.00	2,200.00
Fargo, N. Dak.	160,688.61	6,187.41	2,784.49	890,387.28	727,915.27	15,767.90		32,240.40	56,704.11			140.00
Fayetteville, N. C.	709,263.00	32,917.09	3,798.36	2,570,538.21	2,269,682.74			8,816.43	300,855.47	29,292.95		2,934.36
Ft. Harrison, Mont.	187,111.55	6,318.16	4,973.30	888,585.02	736,595.93				151,989.09			
Ft. Howard, Md.	410,686.87	13,937.01	4,973.30	2,005,983.72	1,723,499.81	28,181.00			254,302.91	157.66	176.60	1,560.82
Hines, Ill.	2,272,435.48	85,746.26	60,820.87	11,098,890.34	10,099,200.03				982,443.28		1,090.32	5,553.23
Huntington, W. Va.	424,240.92	15,461.87	1,323.68	1,417,562.21	1,289,448.48			7,246.93	128,113.73			
Indianapolis, Ind.	1,047,136.55	45,656.74	20,675.69	5,174,679.30	4,588,536.81				34,370.79	551,771.70	129.81	878.77
Jackson, Miss.	601,673.08	17,851.10	23,091.49	1,667,740.91	1,183,402.72				357,275.65	14,154.86	7,428.85	1,248.53
Jefferson Barracks, Mo.	23,147.97	7,356.62	3,452,144.01	3,449,085.27	3,084,513.82				962.00			546.75
Lexington, Ky.	943,599.42	30,912.46	4,028.29	2,034,199.53	1,799,235.91	128,029.38		3,139.94	318,540.92	214.28	42.12	3,932.00
Lincoln, Nebr.	394,390.47	14,643.01	3,656.70	2,243.89	2,008,293.79	81,314.11		1,568.33	150,581.18			
Little Rock, Ark.	642,250.81	26,457.43	2,243.89	2,259,416.37	1,723,572.19				284,721.60		553.35	879.59
Los Angeles, Calif.	1,254,644.39	38,426.92	33,817.96	3,033,520.35	2,272,048.01	537,753.97			223,718.37	1,142.00	4,547.18	1,307.28
Lyons, N. J.	1,056,726.11	34,416.64	3,224.75	2,259,416.37	2,104,373.08				151,332.98	2,122.79	855.82	9,754.21
Manchester, N. H.	161,456.44	3,658.59	755.70	607,937.78	266,892.79	401,264.99		3,710.51			521.80	
Minneapolis, Minn.	1,234,469.70	44,704.40	12,657.96	6,029,394.00	5,498,895.83			9,878.00	520,820.17	934.04	73.20	4,621.78
Montgomery, Ala.	632,680.37	17,457.45	10,416.58	2,148,363.05	1,722,941.08	214,668.06			210,253.91	923.52		
Murfreesboro, Tenn.	910,455.78	32,556.48	8,600.66	3,213,741.70	2,636,698.68	190,653.54		59,270.54	316,049.27	1,228.63	56.67	683.72
Muskogee, Okla.	978,279.82	27,874.49	14,456.52	3,626,924.39	3,045,230.65				567,759.56			

423352-41-8

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees for the fiscal year 1941—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 investments	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable	Illegal				
Newington, Conn.....	\$536,004.43	\$19,207.57	\$1,046.82	\$2,663,921.74	\$1,068,712.79	\$1,527,264.49			\$67,944.46		\$3,575.00	\$1,075.00
New Orleans, La.....	916,225.55	18,260.83	3,820.33	1,997,828.08	1,683,818.33				314,009.75			550.00
Philadelphia, Pa.....	4,254,589.45	214,902.25	24,035.63	6,026,344.66	5,136,904.26	200,890.20	\$123,851.59	\$3,519.64	561,178.97			55,741.43
Pittsburgh, Pa.....	1,359,508.48	66,451.22	13,903.14	3,710,271.88	3,352,457.84	43,082.27		12,358.62	332,373.15	\$472.78		4,320.27
Portland, Oreg.....	400,825.47	17,980.42	13,329.03	1,522,243.48	1,274,162.52	5,461.86			242,619.10		94.76	2,936.85
Providence, R. I.....	324,714.24	9,427.30	1,900.73	1,515,501.55	807,351.65	698,433.75			39,716.15			
Reno, Nev.....	43,118.11	1,117.93	1,284.85	125,996.54	98,350.84	20,118.37			7,527.33			
Roanoke, Va.....	576,252.79	25,545.33	5,045.56	2,652,289.14	2,450,895.11		863.25		200,530.78		68.60	1,112.39
Salt Lake City, Utah.....	110,955.48	2,527.71	2,406.00	389,883.46	326,679.71				59,382.79			
San Francisco, Calif.....	992,662.78	35,841.77	47,988.34	4,344,583.94	3,376,083.94	320,176.63	2,648.96		645,674.41	905.92		4,006.18
Seattle, Wash.....	497,814.15	19,725.44	7,385.76	2,372,876.75	1,481,079.50	777,475.69	962.87		113,358.69		3,145.13	962.81
Sioux Falls, S. Dak.....	178,080.87	5,142.91	1,548.91	817,831.68	720,015.67	33,028.66	9,179.81		55,607.54			1,291.08
Togus, Maine.....	239,942.40	8,315.08	1,973.88	909,341.67	463,705.09	390,913.18			54,723.40		520.42	177.66
Tucson, Ariz.....	115,186.11	2,704.29	515.00	306,121.87	166,072.77	139,268.00			781.10			
Waco, Tex.....	1,224,919.47	30,338.02	29,533.53	5,557,459.47	4,743,504.61				813,954.86	18,084.21	17.93	135.55
White River Junction, Vt.....	191,718.08	5,278.29	45.00	572,326.67	293,355.04	256,958.80			22,012.83		7.21	65.00
Wichita, Kans.....	314,604.74	12,621.27	1,968.12	1,335,141.57	1,161,326.90	171,737.10	700.00		1,377.57			
Wood, Wis.....	577,267.44	22,392.39	6,773.29	4,060,564.92	3,351,775.77	630,914.34	2,745.00	5,870.00	69,259.81		721.32	1,171.76
Central office:												
Washington, D. C., area.....	807,644.10	11,437.09	3,641.09	3,147,656.42	2,589,909.72				557,746.70			
United States possessions and foreign ¹	56,804.39	696.03	565.00	220,485.01	181,157.08	39,327.93						
Manila, P. I.....	289,453.69	12,034.90	9,478.70	723,551.54	388,112.79		348.00		335,090.75			
San Juan, P. R.....	154,124.58	3,678.73	1,207.93	363,277.21	248,861.10	89,007.40			25,408.71			
Total.....	41,503,242.63	1,489,717.11	573,854.99	159,370,982.23	126,188,494.58	19,198,079.42	282,318.60	135,995.88	13,546,093.75	105,274.17	31,323.21	156,973.02

¹ 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 1940 and 1941, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1943 (the program as outlined for 1942 and 1943 is tentative)

Location	Beds available June 30, 1940		Additions fiscal year 1941		Beds available June 30, 1941		Additions fiscal year 1942		Beds available June 30, 1942		Additions fiscal year 1943		Beds available June 30, 1943	
	Hospital	Domicil- iary	Hospital	Domicil- iary	Hospital	Domicil- iary	Hospital	Domicil- iary	Hospital	Domicil- iary	Hospital	Domicil- iary	Hospital	Domicil- iary
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		47		312				312				312	
Augusta, Ga.....	1,089		2		1,091				1,091				1,091	
Batavia, N. Y.....	297				297				297				297	
Bath, N. Y.....	428	1,482			428	1,482			428	1,482			428	1,482
Bay Pines, Fla.....	444	824			444	824			444	824			444	824
Bedford, Mass.....	1,484				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
Brecksville, Ohio.....			269		269				269				269	
Bronx, N. Y.....	973		694		1,667				1,667				1,762	
Canandaigua, N. Y.....	1,115		2		1,117				1,117		95		1,117	
Castle Point, N. Y.....	479				479				479				479	
Cheyenne, Wyo.....	151				151				151				151	
Chillicothe, Ohio.....	1,553		131		1,522		90		1,612				1,612	
Coatesville, Pa.....	1,459				1,459				1,459				1,459	
Columbia, S. C.....	618		14		614				614				614	
Dallas, Tex.....			262		262				262				262	
Danville, Ill.....	1,798		70		1,868		72		1,940				1,940	
Dayton, Ohio.....	1,050	3,068		171	1,050	2,997		155	1,050	2,942			1,050	2,942
Dearborn, Mich.....	351				351				351				351	
Des Moines, Iowa.....	300		86		386		1		387				387	
Downey, Ill.....	1,475				1,475				1,475				1,475	
Dwight, Ill.....	196				196				196				196	
Excelsior Springs, Mo.....	252				252		1		253				253	
Fargo, N. Dak.....	181				181				181				181	
Fayetteville, Ark.....	258				258				258				258	
Fayetteville, N. C.....			310		310				310				310	
Fort Bayard, N. Mex.....	305				305				305				305	
Fort Custer, Mich.....	1,538				1,538				1,538				1,538	

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 1940 and 1941, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1943 (the program as outlined for 1942 and 1943 is tentative)—Continued

Location	Beds available June 30, 1940		Additions fiscal year 1941		Beds available June 30, 1941		Additions fiscal year 1942		Beds available June 30, 1942		Additions fiscal year 1943		Beds available June 30, 1943	
	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary
Fort Harrison, Mont.	145		3		148				148				148	
Fort Howard, Md.			51		51				51		259		310	
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	551			281	551			281	551			281	551
Huntington, W. Va.	317				317				317				317	
Indianapolis, Ind.	346				346				346				346	
Jefferson Barracks, Mo.	512				512		78		590		100		690	
Kecoughtan, Va.	534	2,111			534	2,111			534	2,111			534	2,111
Knoxville, Iowa	1,320		52		1,268				1,268				1,263	
Lake City, Fla.	353				353		28		381				381	
Legion, Tex.	420				420				420				420	
Lexington, Ky.	559		6		565				565				565	
Lincoln, Nebr.	251				251				251				251	
Livermore, Calif.	339				339				339				339	
Los Angeles, Calif.	2,429	3,032	2	314	2,431	3,346			2,431	3,346			2,431	3,346
Lyons, N. J.	1,750				1,750				1,750				1,750	
Marion, Ill.							160		160				160	
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.	644		7		651				651				651	
Montgomery, Ala.			268		268				268				268	
Mountain Home, Tenn.	556	1,723			556	1,723			556	1,723			556	1,723
Murfreesboro, Tenn.	785				785				785				785	
Muskogee, Okla.	423				423		16		437				437	
Newington, Conn.	305		6		311		15		326				326	
Northampton, Mass.	773		14		769				769				769	
North Little Rock, Ark.	1,360				1,360				1,360				1,360	
Northport, Long Island, 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.	1,161				1,161				1,161				1,161	
Perry Point, Md.	1,296		17		1,289		239		1,528				1,523	
Pittsburgh, Pa.	760				760				760				760	
Portland, Oreg.	406		1		407				407				407	
Reno, Nev.	26				26				26				26	

Roanoke, Va.....	1,008		163		1,171		152		1,323			1,323	
Roseburg, Oreg.....	560	6			560	6			560	6		560	6
Rutland Heights, Mass.....	468				468				468			468	
St. Cloud, Minn.....	1,059				1,059				1,059			1,059	
Salt Lake City, Utah.....	104		54		158				158			158	
San Fernando, Calif.....	360				360				360			360	
San Francisco, Calif.....	339		1		340				340			340	
Sheridan, Wyo.....	596		12		594				594			594	
Sunmount, N. Y.....	518				518				518			518	
Togus, Maine.....	294	1,155	6		300	1,155			300	1,155		300	1,155
Tucson, Ariz.....	358				358				358			358	
Tuscaloosa, Ala.....	535				535		23		558			558	
Tuskegee, Ala.....	1,498				1,498		18		1,516			1,516	
Waco, Tex.....	1,122				1,122				1,122			1,122	
Wadsworth, Kans.....	734	1,613	8	7	742	1,620	14		742	1,634		742	1,634
Walla Walla, Wash.....	421				421				421			421	
Washington, D. C.....	327				327				327			327	
Whipple, Ariz.....	401		6		395				395			395	
White River Junction, Vt.....	188				188				183			188	
Wichita, Kans.....	246				246				245			246	
Wood, Wis.....	1,193	1,992			1,193	1,992			1,193	1,992		1,193	1,992
Total.....	59,637	18,497	2,318 1,106	321 171	61,849	18,747	893 12	14 155	62,740	18,706	588	63,328	18,706

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, 1941

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 ²	Public, 587, 68th; public, 480, 70th; H. F. S. 4 and 5, New York, \$13,000,000 ³	Public, 480, 70th; fifth act H. F. S. 28-29, \$7,000,000
Alabama:							
Montgomery.....							
Tuscaloosa.....							
Tuskegee.....		\$1,985,252.00				\$1,000.00	\$271,234.00
Arizona:							
Tucson.....						1,150,351.17	275,733.97
Whipple.....	\$28,354.95	555,185.80					
Arkansas:							
Fayetteville.....							
Hot Springs (Army).....							
North Little Rock.....		238,950.17					296,814.11
California:							
Camp Kearney (closed).....	26,907.24						
Livermore.....			\$1,351,211.25				
Los Angeles.....							
Palo Alto.....	159,546.88	1,250,400.00				174,076.33	
San Fernando.....			103,409.33	\$1,150,251.27			
San Francisco.....							
Colorado: Fort Lyon.....						299,604.25	
Connecticut:							
New Haven (closed).....	23,227.76						
Newington.....						1,198,589.61	
District of Columbia:							
Washington.....	959,744.00					225,499.23	
Walter Reed (Army).....					\$878,006.03	271,561.02	
Florida:							
Bay Pines.....							
Jacksonville (closed).....	28,958.60						
Lake City.....	146,894.08	256,821.04					
Georgia:							
Atlanta.....	202,027.94					599,279.89	
Augusta.....	42,856.27	819,126.66					
Idaho: Boise.....	111,826.25						
Illinois:							
Danville.....							
Downey.....				1,048,637.97		801,431.90	
Dwight.....			291,492.06				
Hines.....	3,343,414.74					433,423.15	865,533.55
Marion.....							

Indiana:							
Indianapolis							
Marion		161,219.97					
Iowa:							
Des Moines							
Knoxville			1,205,652.09			293.40	245,889.25
Kansas:							
Wadsworth		16,601.76					
Wichita							
Kentucky:							
Lexington							
Outwood	2,210,032.23					926,914.20	70,717.47
Pikesville (abandoned)							
Louisiana: Alexandria	107,719.14	57,598.18	15,280.88			357,208.16	1,049,967.73
Maine: Togus							
Maryland:							
Fort Howard							
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	71,566.40						
Michigan:							
Dearborn							
Fort Custer			1,932,715.49				
Minnesota:							
Minneapolis				506,090.34	1,365,195.91		
St. Cloud			900,501.95			3,939.01	250,756.81
Mississippi:							
Biloxi							
Gulfport			830,216.36				
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
Nevada: Reno							
New Jersey:							
Cape May (closed)	21,999.29						
Lyons						60,138.60	1,838,681.85
New Mexico:							
Deming (closed)	3,712.35						
Albuquerque							
Fort Bayard	38,411.80	960,273.41					

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, 1941—Continued

Location	Public, 326, 65th; and subse- quent deficiency appropriations, \$11,393,682.60 ¹	Public, 384, 66th; first Lang- ley Act, \$18,600,000	Public, 194, 67th; second Langley Act, \$17,000,000	Public, 197, 68th; third Lang- ley Act, H. F. S. 24-26, \$3,850,000	Public, 197, 68th; public, 587, 68th; H. F. S. 26-27, \$8,000,000 ²	Public, 587, 68th; public, 480, 70th; H. F. S. 4 and 5, New York, \$13,000,000 ³	Public, 480, 70th; fifth act H. F. S. 28-29, \$7,000,000
New York:							
Bath							
Batavia							
Bronx		\$3,460,954.22					
Canandaigua							
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:							
Fayetteville							
Oteen	11,913.48	419,679.91				145,263.84	\$628,228.82
North Dakota: Fargo					11,679.50	238,859.48	
Ohio:							
Brecksville							
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	
Roseburg							
Pennsylvania:							
Coatesville		125,325.00	1,213,042.53			1,592,383.58	178,776.03
Park view (closed)	12,643.50						
Pittsburgh						183,301.21	
South Carolina:							
Columbia							
Greenville (closed)	610,242.89						
South Dakota: Hot Springs		977.02		532,375.66		36,764.00	
Tennessee:							
Memphis			872,817.06				
Mountain Home							
Murfreesboro							
Texas:							
Amarillo							
Corpus Christi (closed)	139,296.11						
Dallas							

Houston (closed)	42,182.28							
Legion								
Waco						1,182,000.00		
Utah: Salt Lake City								
Vermont: White River Junction								
Virginia:								
Kecoughtan								
Norfolk (P. H. S.)	889,831.78							
Roanoke								
Sewells Point (closed)	69,542.38							
Washington:								
American Lake				1,382,983.78				65,950.00
Walla Walla		443,455.79						236,553.16
West Virginia: Huntington								
Wisconsin:								
Waukesha†	466,393.69							
Wood		1,302,559.49						
Wyoming:								
Cheyenne								
Sheridan			172,137.46					
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	189,159.28		25,916.08		3,882.80	1350,000.00		37,601.18
Unobligated								
Miscellaneous	15,703.75		65.10					
Total	11,393,682.60	18,600,000.00	17,000,000.00	3,850,000.00	8,000,000.00	13,000,000.00	7,000,000.00	

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, \$33,930,000 †	Allocations from relief appropriations, \$16,309,850 ‡	General post fund, \$1,133,190.50 §	Annual appro- priations, \$25,705,721.43 ¶	Total, \$205,223,029.53
Alabama:								
Montgomery				\$1,172,673.64			\$8,020.00	\$1,180,693.64
Tuscaloosa	\$680,961.22	\$233,898.78			\$195,961.22		73,222.65	1,484,043.87
Tuskegee		280,946.17		237,193.94	29,113.67		254,356.50	3,109,096.23
Arizona:								
Tucson	252,882.60						118,703.10	1,797,670.84
Whipple				740,220.36			147,189.14	1,470,950.25
Arkansas:								
Fayetteville		831,529.39					48,062.46	879,591.85
Hot Springs (Army)	1,049,921.72							1,049,931.72
North Little Rock	194,174.52	600,000.00		529,020.17			941,195.65	2,800,154.62
California:								
Camp Kearney (closed)								26,907.24
Livermore	17,698.00			80,300.65			393,907.81	1,852,117.71
Los Angeles		840,526.20	\$3,955,339.94	1,775,892.69	595,655.21	\$79,406.28	307,381.34	7,554,201.66
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	1,090,000.00	239,484.24					26,893.00	1,266,377.24

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, 1941—Continued

Location	Public, 29, 71st; sixth act, \$15,950,000	Public, 868, 71st; seventh act, \$20,977,000	Special acts for individual projects, \$12,473,885	Hospital and domiciliary facilities, \$33,030,000 4	Allocations from relief appropriations, \$16,309,850 5	General post fund, \$1,133,190.50 6	Annual appro- priations, \$25,705,721.43 7	Total, \$205,223,029.53
Colorado: Fort Lyon		\$441,436.34		\$474,931.55			\$116,688.00	\$1,332,660.14
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	1,220,945.86		149,617.81	192,352.81	2,608,999.38
Jacksonville (closed)							28,958.60	
Lake City		20.00		381,811.15			382,267.73	1,167,814.00
Georgia:								
Atlanta				272,348.90			150,189.96	1,223,846.69
Augusta	\$219,906.14	216,422.87		20,977.75	\$9,759.22		1,271,147.58	2,600,196.49
Idaho: Boise		211,332.35					245,160.22	593,318.82
Illinois:								
Danville		536,374.97	*883,739.81	72,421.73	56,881.14	37,192.23	199,528.50	1,786,138.38
Downey	587,560.84				474,067.39		911,720.76	3,823,448.86
Dwight							39,743.70	331,235.76
Hines	75,792.87	61,542.28	492,261.14	1,147,839.18			1,936,849.66	8,356,656.57
Marion				1,390,484.01				1,390,484.01
Indiana:								
Indianapolis	550,000.00	74,311.32		138,801.71	287,835.59		127,287.01	1,178,235.63
Marion			691,165.54	280,792.76	39,498.42		502,926.05	1,675,602.74
Iowa:								
Des Moines		920,286.60		120,230.35			80,733.57	1,121,260.52
Knoxville	348,889.30	178.50		712,923.65	526,905.00		107,642.18	3,148,373.37
Kansas:								
Wadsworth		1,165,820.25		198,921.10	378,593.57	7,877.00	116,547.18	1,884,360.86
Wichita	570,150.63	190,494.78			119,770.56		30,868.20	931,284.17
Kentucky:								
Lexington		97,175.95		585,426.14			95,222.79	1,775,456.55
Outwood							188,095.00	2,398,127.23
Pikesville (abandoned)								15,280.88
Louisiana: Alexandria				358,591.30			200,300.20	2,131,894.71
Maine: Togus			609,798.29	347,103.77	1,132,362.89	198,974.14	241,944.91	2,530,184.00
Maryland:								
Fort Howard				48,206.29				48,206.29
Fort McHenry (closed)								67,614.54
Perry Point	193,626.68	290,923.31	149,577.80	1,014,375.48			1,561,191.00	3,864,230.39

Massachusetts:									
Bedford	368,158.34	306,380.16		516,134.65	475,034.24		314,030.74	3,963,261.25	
Northampton				328,091.85	28,160.37		515,754.11	3,328,936.77	
Rutland Heights		381,128.01					901,852.33	2,099,581.71	
West Roxbury			23,405.32	40,000.00			134,971.72	134,971.72	
Michigan:									
Dearborn		1,399,652.65		155,119.14			13,014.00	1,567,785.79	
Fort Custer	420,921.79			332,967.99	617,433.07		220,255.28	3,524,293.62	
Minnesota:									
Minneapolis		87,641.90					185,594.39	2,144,522.54	
St. Cloud	17,525.18	221,433.00		609,744.58			378,801.00	2,882,701.63	
Mississippi:									
Biloxi		73,897.32	893,917.10	460,209.46		113,950.19	107,496.90	1,649,470.97	
Gulfport	449,739.25			245,907.16			370,160.11	1,896,022.88	
Missouri:									
Excelsior Springs		35,748.78					75,061.00	1,023,715.29	
Jefferson Barracks				576,177.61		130,160.38	378,793.28	2,428,262.72	
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				77,465.32	79,884.79	1,275,451.73	
Nevada: Reno		99,681.40					18,918.00	118,599.40	
New Jersey:									
Cape May (closed)							21,999.29	21,999.29	
Lyons	1,038,073.77	34,642.50		791,951.25	629,760.67		289,258.09	4,682,506.73	
New Mexico:									
Deming (closed)								3,712.35	
Albuquerque	1,160,901.79						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		314,190.69	377,599.53	2,100.00	158,422.09	1,434,312.31	
Batavia		894,873.72					119,013.78	1,013,887.50	
Bronx	441,719.30			433,580.00	2,447,354.24		266,701.97	7,050,300.73	
Canandaigua	1,581,859.58			1,198,034.46			117,298.38	2,807,192.42	
Castle Point		6,725.17		35,156.00			249,409.85	2,775,647.01	
Danville (closed)							7,504.63	7,504.63	
Fox Hills (closed)							83,829.64	83,829.64	
Hudson St. (P. H. S.)							359,700.12	359,700.12	
Northport, Long Island				1,474,605.38			242,836.65	6,343,864.47	
Stapleton (P. H. S.)	810,407.05						217,779.93	217,779.93	
Sunmount		174,160.45		16,399.04			544,931.00	2,552,416.92	
North Carolina:									
Fayetteville				1,229,549.41			3,450.00	1,232,999.41	
Oteen		514,807.49	96,955.81				962,036.38	2,778,885.73	
North Dakota: Fargo		51,966.52					84,894.67	460,939.52	
Ohio:									
Brecksville							7,590.00	1,349,344.29	
Chillicothe		439,245.98		696,003.10	351,462.56		638,435.06	3,956,956.26	
Dayton		53,551.20	1,449,146.56	1,333,172.03	347,492.25		455,982.69	4,480,581.69	
Oklahoma: Muskogee				401,864.78			135,771.00	1,225,933.04	

See footnotes at end of table.

Technical services.....	446,796.11	625,119.98	189,750.00	932,038.20				3,601,724.16
Surplus.....	9,662.00	34,097.12	178,727.88		22,945.21			852,001.55
Unobligated.....	203.89	23,807.87		2,819,145.24	111,861.29			2,955,018.29
Miscellaneous.....		14,950.43						30,719.28
Total.....	15,950,000.00	20,877,000.00	12,473,585.00	33,930,000.00	16,309,850.00	1,133,190.50	25,705,721.43	205,223,029.53

¹ 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.

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

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

⁴ This figure includes \$21,250,000 from Public, No. 260, 74th Cong.; \$4,500,000 from Public, No. 534, 75th Cong.; \$4,015,000 from Public, No. 8, 76th Cong.; \$2,165,000 from Public, No. 459, 76th Cong.; \$1,000,000 from Public, No. 668, 76th Cong.; and \$1,000,000 from Public Law 73, 77th Cong.

⁵ This figure includes \$3,041,650 from National Recovery Act of 1933 and \$13,268,200 from Public Works Administration Appropriation Act for 1938.

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

⁷ This amount is for additions and betterments.

* Balance from Roseburg that was made generally available by Public, 260, 74th Cong., Aug. 12, 1935.

† Annexed to Wood, Wis., July 9, 1931.

‡ This is the amount appropriated for the Evergreen School for the Blind

118 ANNUAL REPORT ADMINISTRATOR OF VETERANS' AFFAIRS

BOARD OF APPEALS TABLE

TABLE 52.—Analysis of actions taken on cases disposed of by Board of Veterans' Appeals, June 29, 1940, through June 28, 1941

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.....	21,916	19,442	908	391	51	837	232	55
Regular Establishment.....	1,268	1,127	57	20	1	47	13	3
Spanish-American War.....	521	476	22			14	7	2
Civil War.....								
Indian wars.....	13	13						
Death:								
World War.....	4,770	4,531	135	2	1	33	48	20
Regular Establishment.....	246	232	12				1	1
Spanish-American War.....	234	222	3	4			2	3
Civil War.....	40	39				1		
Indian wars.....	12	8	3			1		
Mexican War.....								
Insurance:								
Adjusted compensation.....	643	572	7	1		36	25	2
Miscellaneous.....	37	31	5				1	
Total	29,731	26,722	1,154	418	53	969	329	86
Original review	4,492							
Grand total	34,223							
Total cases considered.....	10,713							
Ratio of actions to cases.....	1.74							

INDEX

	Page
Adjusted compensation:	
Action taken on applications to June 30, 1941, table 33.....	74
Applications by fiscal years, table 32.....	74
Dependency death claims awarded on account of, number and amount of, table 34.....	74
Admissions, hospital and domiciliary:	
Analysis of.....	8, 11
By beneficiary, groups of hospitals, and type of patient, table 6.....	41
By branch of service, type of patient, sex, and color, table 7.....	42
By fiscal years, 1920-41, table 5.....	40
Age, average, of veterans receiving monetary benefits, by wars, table 24..	69
Allied veterans:	
Admissions to hospitals, by groups of hospitals, and type of patient, table 6.....	41
Remaining under hospitalization, by groups of hospitals and type of patient, table 8.....	43
Appeals (<i>see also</i> table 52).....	36
Appropriations:	
Analysis of obligations from all, by purpose, table 41.....	78
And other receipts versus disbursements to June 30, 1941, table 42..	80
Beds, hospital and domiciliary—existing and development of—under present appropriations, table 50.....	107
Civilian Conservation Corps (<i>see also</i> tables 6 and 8).....	5
Civil Relief Act.....	28
Clinical laboratory tests and X-ray examinations for fiscal years 1924-41, table 1.....	39
Colored beneficiaries (<i>see also</i> tables 7 and 10).....	8-11
Compensation:	
Death:	
Analysis of.....	19
Awards, active:	
At end of each fiscal year, 1910-41, table 13.....	51
Average annual value at end of each fiscal year, 1910-41, table 14.....	55
By general laws and special acts, table 15.....	57
By kind of claim, table 20.....	64
By relationship to veterans, tables 26 and 27.....	70
Terminated, number and reason for termination, table 30..	72
Disability:	
Analysis of.....	16
Awards, active:	
At end of each fiscal year, 1910-41, table 13.....	51
Average annual value at end of each fiscal year 1910-41, table 14.....	55
By kind of claim, table 20.....	64
Comparative analysis of type of major disability, by extent, at end of each fiscal year, 1923-41, table 16.....	58
Rated on temporary basis, showing number of dependents, and additional compensation received, table 18.....	64
Showing degree of impairment and extent of disability cor- related, with classification of major disability, table 17..	61
Terminated, number and reason for termination, table 25..	69
Construction:	
Expenditures and obligations for individual projects, March 3, 1919, to date, table 51.....	110
Hospital and domiciliary beds, existing and development of, under present appropriations, table 50.....	107
Hospital and domiciliary, future.....	12

120 ANNUAL REPORT ADMINISTRATOR OF VETERANS' AFFAIRS

	Page
Costs, operating, hospital and domiciliary.....	13
Deaths:	
In hospitals during year.....	9
In homes during year.....	11
Dental activities (<i>see also</i> tables 3 and 4).....	15
Disbursements:	
All wars, table 43.....	82
Appropriations and other receipts versus, to June 30, 1941, table 42...	80
Fiscal year 1941, by type of benefit, and States, table 44.....	89
Fiscal year 1941, by type of benefit, United States possessions and foreign countries, table 45.....	98
Discharges:	
Domiciliary care.....	11
Hospital.....	9
Results of treatment and type of patient, table 12.....	50
Dividends, United States Government life insurance.....	23
Domiciliary:	
Care (<i>see also</i> admissions, discharges, and remaining).....	10
Facilities:	
Available June 30, 1941.....	11
Existing and development of, under present appropriations, table 50.....	107
Expenditures and obligations for construction of, table 51.....	110
Operating costs. (<i>See</i> Costs, operating, hospital and domiciliary.)	
Total authorizations and appropriations for, since February 1919.	12
Emergency officers. (<i>See</i> Retirement of.)	
Examinations:	
Medical and dental, salary and fee, table 4.....	40
Out-patient (<i>see also</i> tables 2 and 4).....	13
X-ray, fiscal years, 1924-41, table 1.....	39
Expenditures for all purposes, fiscal year 1941.....	28
Facilities, hospital and domiciliary (<i>see also</i> tables 50 and 51).....	11
Female beneficiaries (<i>see also</i> tables 7 and 10).....	8-11
Finance.....	28
Analysis of reported obligations from all appropriations by purpose, fiscal year 1941, table 41.....	78
Appropriations and other receipts versus disbursements, table 42....	80
By States and type of benefit, fiscal year 1941, table 44.....	89
By United States possessions and foreign countries, and type of benefit, table 45.....	98
Disbursements for all wars, table 43.....	82
Policy loans, United States Government life-insurance fund, fiscal year 1941, table 46.....	101
Statement of United States Government life-insurance fund by calen- dar years, table 47.....	102
General medical and surgical patients:	
Admitted, analysis of (<i>see also</i> tables 5, 6, and 7).....	8
Discharged, analysis of (<i>see also</i> table 12).....	9
Remaining, analysis of (<i>see also</i> tables, 8, 9, 10, and 11).....	7
Turn-over rate for.....	9
Guardianship.....	35
Action in connection with accounts of fiduciaries, etc., table 49.....	105
Incompetent and minor wards under, table 48.....	104
Hospital facilities:	
Available June 30, 1941.....	11
Existing and development of, under present appropriations, table 50...	107
Expenditures and obligations for construction of, table 51.....	110
Operating costs. (<i>See</i> Costs, operating, hospital and domiciliary.)	
Total authorizations and appropriations for, since February 1919....	12
Hospitalization. (<i>See</i> Admissions, discharges, remaining, and turn-over.)	

Insurance:	Page
Civil relief.....	28
National service life.....	25
Applications.....	27
Claims.....	28
Policies issued:	
By months.....	27
By branch of service.....	27
United States Government life:	
Applications.....	21
Claims:	
Converted (<i>see also</i> table 35).....	24
Death, awarded and terminated, converted insurance, calendar year 1940, by plan of insurance, table 38.....	76
Term and automatic (<i>see also</i> table 35).....	25
Death and disability awards:	
Active, term and automatic, as of June 30, 1941, table 36..	75
By fiscal years, 1918-41, table 35.....	75
Terminated, term and automatic, as of June 30, 1941, table 37.....	75
Dividends paid.....	23
Fund (financial statement by calendar years, origin to December 31, 1940, table 47).....	102
In force (<i>see also</i> tables 39 and 40).....	22
Policies:	
By plan of insurance.....	22
Issued.....	22
Matured as endowments.....	23
Surrendered for cash and paid-up insurance.....	23
Policy loans, table 46.....	101
Premium income.....	23
Laboratory tests, clinical, table 1.....	39
Legal activities:	
Guardianship (<i>see also</i> tables 48 and 49).....	35
Interpretative law:	
Civil litigation.....	34
Criminal prosecution.....	34
Legislation, new:	
Public, No. 28, appropriating funds for administrative expenses; printing and binding; compensation and pensions; military and naval insurance; and construction of hospital and domiciliary facilities.....	30
Public, No. 35, relieves disbursing officers, certifying officers, and payees in respect of certain payments made in contravention of appropriation restrictions regarding citizenship status.....	30
Public, No. 73, supplying deficiencies for printing and binding and hospital and domiciliary facilities, fiscal year 1941.....	30
Public, No. 97, providing Government life insurance, premiums to be paid by the Government, for aviation cadets, Air Corps of the Army.....	30
Public, No. 99, providing Government life insurance, premiums to be paid by the Government, for enlisted men of the Army detailed as aviation students.....	31
Public, No. 122, authorizing the transfer of certain lands at Dayton, Ohio, from the Veterans' Administration to the State of Ohio.....	31
Public, No. 123, authorizing the transfer of certain land at Roanoke, Va., from the Veterans' Administration to the Norfolk & Western Railway.....	31
Public, No. 130, providing for adjustments on losses occurring in the redemption of adjusted service bonds.....	31
Public, No. 140, providing for the discharge or retirement of enlisted men of the Regular Army and of the Philippine Scouts in certain cases.....	31
Public, No. 143, continuing for 1 month the provisions of section 15 (a) of the emergency relief appropriation, fiscal year 1941.....	32
Public, No. 150, appropriating funds for payment of judgments and authorized claims affecting the Veterans' Administration.....	32

122 ANNUAL REPORT ADMINISTRATOR OF VETERANS' AFFAIRS

Legislation, new—Continued.	Page
Public, No. 182, providing pension and other benefits to certain veterans and dependents of veterans of the Coast Guard.....	32
Public, No. 193, establishing a uniform provision governing the payment of pension or compensation to a dependent mother or father under the laws administered by the Veterans' Administration.....	32
Public, No. 196, amending the act of February 9, 1927, entitled "An act relating to the transfusion of blood by members of the Military Establishment".....	32
Public, No. 213, extending the period of service under the Selective Training and Service Act of 1940.....	33
Public, No. 242, increasing the rate of World War death compensation payable under Veterans' Regulation No. 1 (a), part I, as amended.....	33
National service life insurance. (See Insurance.).....	
Neuropsychiatric patients:	
Admitted, analysis of (see also tables 5, 6, and 7).....	8
Discharged, analysis of (see also table 12).....	9
Remaining analysis of (see also tables 8, 9, 10, and 11).....	7
Turn-over rate for.....	9
Organization, merger of field activities.....	7
Out-patient relief (see also tables, 2, 3, and 4).....	13
Patients. (See Admissions, discharges, turn-over, and remaining.)	
Pensions:	
Average annual value of, for each war and all wars, 1910-41, table 14..	55
Civil War (see also tables 13, 14, and 15):	
Dependents.....	18
Veterans.....	15
Disbursements for, during 1941:	
By States, table 44.....	89
By United States possessions and foreign countries, table 45.....	98
Indian wars (see also tables 13, 14, and 15):	
Dependents.....	18
Veterans.....	16
Mexican War (see also tables 13, 14, and 15).....	18
Pensioners on roll by wars and type of benefit at end of each fiscal year, 1910-41, table 13.....	51
Regular establishment (see also tables 13, 14, 15, 20, 23, 24, 25, 29, and 30):	
Dependents.....	19
Veterans.....	17
Spanish-American War (see also tables 13, 14, 15, 21, 22, 24, 25, 28, and 30):	
Dependents.....	18
Veterans.....	16
Under general laws and special and public acts, table 15.....	57
War of 1812 (see also tables 13, 14, and 15).....	18
World War (see also tables 13, 14, 15, 19, 20, 24, 25, and 30).....	17
Personnel activities.....	37
Remaining:	
Patients and domiciliary members:	
Analysis of.....	7, 10
By class and type of beneficiary and groups of hospitals, table 8..	43
By sex and color and fiscal years, table 10.....	48
By State location of facility and veterans' State of residence, table 9.....	44
Retirement of emergency, provisional, probationary, or temporary officers of the World War:	
Active awards at end of each fiscal year, 1929-41, table 13.....	51
Analysis of.....	20
Average annual value at end of each fiscal year, 1929-41, table 14....	55
Organization and rank of those retired with pay, table 31.....	73
Sex and color of veterans admitted for or remaining under hospital treatment or domiciliary care, by branch of service and type of patient, tables 7 and 10.....	42, 48
Supply activities.....	29

	Page
Treatments:	
In-patient. (See Admissions, discharges, and remaining.)	
Out-patient (see also tables 2 and 3) -----	13
Tubercular patients:	
Admitted, analysis of (see also tables 5, 6, and 7) -----	8
Discharged, analysis of (see also table 12) -----	9
Remaining, analysis of (see also tables 8, 9, 10, and 11) -----	7
Turn-over rate for -----	9
Turn-over, rate of, in hospitals -----	9
Wards, incompetent and minor, under guardianship, table 48 -----	104
Women beneficiaries. (See Female beneficiaries.)	
X-ray examinations, table 1 -----	39



