

ANNUAL REPORT
OF THE
ADMINISTRATOR
OF VETERANS'
AFFAIRS

FOR THE FISCAL YEAR
ENDED JUNE 30

1942



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LETTER OF TRANSMITTAL

JANUARY 6, 1943.

TO THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE
OF REPRESENTATIVES OF THE SEVENTY-EIGHTH 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, 1942.

The text, which covers a concise report of each activity under this Administration, is supplemented by statistical tables giving status figures as of June 30, 1942, on these activities, and, in some instances, yearly figures which may be used for comparison.

Respectfully,

FRANK T. HINES, *Administrator.*

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ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1942

INTRODUCTION

The transition of our nation from a national-defense basis to a war basis during the fiscal year 1942 found the Veterans' Administration soundly organized to meet its increased responsibilities and duties. Adequate authorities obtained or were promptly enacted (Public, 359, 77th Cong., December 19, 1941) to permit the adjudication of war service claims for pension and insurance benefits and to afford hospitalization to those veterans discharged from the armed forces disabled in line of duty. With the increased impetus given by war to the desires of those in the service to protect their families by insurance in the event of their death, prompt steps were taken to augment personnel strength so as to meet effectively the increased volume of insurance business. It was also recognized that our prospective hospital facilities would have to be expanded to meet the expected load of men discharged disabled in line of duty from the armed services, and prior hospital construction plans which had already been accelerated as a result of the emergency period were restudied so that facilities of the Veterans' Administration for this purpose would be adequate as required and, too, adequate to continue to meet responsibilities to veterans of prior wars and peacetime establishment entitled to or requiring hospitalization. Certainly no less than efficient and prompt service to the war casualties is in order not only to fully meet the obligation of the Government to its men lost or disabled in war service, but also to maintain the morale of men in the armed forces through assuring them of effective protection for themselves and their families in the event of their disablement or death.

Concurrently with the furnishing of hospitalization in certain areas to ill or injured members of the armed forces in active service, conducting laboratory examinations for army induction boards, and similar cooperative measures, the Veterans' Administration during this year handled millions of applications for National Service Life Insurance policies from those in the active service of our land and naval forces. Through October 1942 more than 4,631,000 such applications had been received representing approximately \$25,000,000,000 of insurance. As of the same date death insurance awards had been made in 5,454 cases. The effect of the new army upon the activities of the Veterans' Administration is also reflected in the benefits extended to veterans and to the dependents of deceased veterans for disability or death incurred in line of duty on or after December 7, 1941. The volume of such benefits will progressively increase in direct ratio to the strength of the armed forces and the progress of the war, and may well eventually overshadow our complete experience to date. On October 31, 1942, pensions were being paid to 1,129 living veterans and to the dependents of 2,625 deceased veterans who served in the armed forces

subsequent to December 6, 1941. The number of such veterans receiving hospitalization through the Veterans' Administration increased from 495 on March 31, 1942, to 1,038 on September 30, 1942.

New hospital and domiciliary construction.—The only appropriation during this year for new construction was that of \$4,557,000 contained in Public Law 630, Seventy-seventh Congress, approved June 27, 1942. This appropriation was requested to provide \$3,107,000 for bed-producing projects and \$1,450,000 for major betterments at existing facilities. To date there has been appropriated \$6,107,000 of the estimated \$30,000,000 required to accomplish the 10-year construction program included in the report of the Federal Board of Hospitalization on the future institutional needs of the Veterans' Administration, the objectives of which were approved in principle by the President on May 8, 1940. The most significant development within the year was the approval by the President on April 2, 1942, of the resolution of the Federal Board of Hospitalization recommending acceleration of this program. Steps have already been taken to construct space for more than 800 additional beds at existing facilities through the use of funds acquired primarily for non-bed-producing projects. In addition, the funds included for new beds in 1944 Budget estimates are half again as great as the average amount required annually to accomplish the 10-year program within such period. The extent to which this initial rate of acceleration will have to be increased is largely dependent upon the number of patients released by the armed forces to this Administration. While preliminary estimates indicate a heavy and progressively increasing hospital load from this source, it is believed that our immediate future requirements can be met through the many vacant beds now in our facilities and the more than 3,800 additional beds which it is expected to obtain from available funds or those included in current appropriation requests. It is believed that any advance construction program should be approached carefully having in mind the many beds in Army and Navy hospitals which may be made available to this Administration upon the cessation of present hostilities.

Improved service in the medical care of beneficiaries.—During this year that striking development in the field of pulmonary tuberculosis, surgical collapse, by artificial pneumothorax, phrenic exeresis, pneumolysis, thoracoplasty, etc., has been followed closely, and has had application in practice to the degree made possible by the age of hospitalized beneficiaries. There is in all hospitals primarily for tuberculous beneficiaries, a "surgical collapse board" consisting of the medical head of the station, a roentgenologist, a chest surgeon, and the ward physician concerned, which examines all patients admitted to determine whether some form of surgical intervention is needed. Reexaminations by the board are scheduled at appropriate intervals, if it is decided at the first examination that conservative medical treatment will be sufficient. If the board decides that surgery is needed, the patient is transferred to the nearest Chest Surgery Center, of which there are nine, located at Castle Point, N. Y., Hines, Ill., Legion, Tex., Oteen, N. C., Portland, Oreg., Tucson, Ariz., Washington, D. C., Livermore, Calif., and San Fernando, Calif.

For some time there has been noted a change in the clinical character of beneficiaries admitted to hospitals of the neuropsychiatric type. The increasing average age of those who had served in the First World

War (at present 49 years) has brought about a decrease in mental disorders of the functional type (that is, manic depressive psychoses, schizophrenia) and an increase in the organic type (e. g., dementia paralytica; and psychoses secondary to degenerative conditions, particularly those affecting the circulatory system). As a result, the physical condition of the patients in this First World War group is poor upon admission; usually they are of the infirm type, and as a consequence they require considerably more continuous medical and nursing attention than a decade ago. Correspondingly, the treatment regimen has been notably modified because of the preponderance of these chronic type patients; more emphasis has been put upon group therapy, including habit-training; and it has been necessary to curtail occupational therapy activities of the more active kinds, especially outdoor projects. And, to meet the need of increased medical attention for these older patients, physicians of the staffs of these hospitals have been provided postgraduate training along certain special lines, such as cardiovascular diseases, the diagnosis of malignant growths, and disorders of the genito-urinary tract which concern the geriatrician (e. g., prostatic hypertrophy), etc.

The average age of patients who had served in the First World War and the age of their psychotic states has circumscribed the use of insulin shock therapy in that group. For such of them, however, as are being admitted for acute psychoses of the involuntal type, electric shock therapy has been conservatively employed in selected cases under carefully controlled conditions.

For the younger patients who had been admitted through discharge for disability in line of duty from peacetime enlistments in the Regular Establishment, it has been possible to employ more extensively those treatment measures—malaria inoculation for dementia paralytica, the hypoglycemic shock therapy, with insulin, electric-shock therapy, and diathermy—which have been introduced in the modern practice of psychiatric medicine.

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.

Three new physiotherapy clinics were opened, and one was closed during the year. The new facility for general patients at Marion, Ill., has electrotherapy and hydrotherapy rooms; at Perry Point, Md., and Tuscaloosa, Ala., separate physiotherapy clinics were set up on the women's ward, each having an electrotherapy room and hydrotherapy unit, which included pack tables and continuous-flow tubs. The physiotherapy department in the neuropsychiatric service of the Los Angeles, Calif., facility was closed temporarily because of the partial evacuation program, which was instituted because of its critical location.

An artificial-fever therapy clinic was established at the Northport, L. I., N. Y. facility. As originally planned, this unit will be used as a center for training other physicians and nurses in the administration of artificial fever. The Wadsworth, Kans., and Roanoke, Va., facilities have demonstrated the need for this type of treatment; and personnel has been detailed to Northport, L. I., N. Y., for such training to the end that centers may be established at the former locations.

Units of mobile X-ray treatment apparatus, for both superficial and intermediate irradiation, have been supplied two of the larger hospitals. These make possible the bedside treatment of patients for whom this type of therapy is indicated.

Apparatus for the treatment of peripheral vascular disorders has now been supplied 30 stations. These installations are of various types: 3 vasocillator beds, 23 suction-pressure units, and 15 intermittent venous occlusion units. Short-wave diathermy apparatus has now been made available in 69 of the 94 physiotherapy clinics in field stations.

To meet the needs of disabled members of the armed forces, the Veterans' Administration has a trained force and over 20 years' experience in the many problems which will be confronted. Well-equipped hospitals of modern fireproof construction and competent resident and visiting staffs are available; and there is in progress a planned hospital-expansion program which can be enlarged to meet maximum requirements. These beneficiaries will have the benefits of the great advances which have been made in the diagnosis and therapy of disease over the past two decades, notably the surgical treatment of pulmonary tuberculosis, the radium and deep X-ray treatment of malignant growths, and the shock therapy and malaria treatment for certain forms of mental disorders.

Civilian Conservation Corps activities.—In response to the provisions of congressional legislation the activities of the Civilian Conservation Corps as an operating agency were terminated at the close of the fiscal year ending June 30, 1942.

The total authorized quota for the veterans' contingent of the Corps at the beginning of the year was 24,400. The year was begun with an enrollment strength of 20,200 veterans. There were 11,342 veterans enrolled during the fiscal year, and the remaining strength on June 30, 1942, was 11,147.

There were two changes of primary importance which related to the selection and enrollment of veterans in the Corps during the year. The first of these related to a change in the procedure governing the filling of replacement quotas. Early in the year instructions were released establishing what was commonly known as the continuous-enrollment procedure. This procedure provided that applicants for membership in the Corps might be enrolled at any time, whereas the previous procedure had provided for quarterly enrollments. The advantages gained by the change were readily demonstrated, and its application was of primary importance in maintaining the strength of the veterans' contingent during the year. Its chief advantage was that veterans could be selected and enrolled promptly upon receipt of application, thus bringing immediate relief to the unemployed.

The second change related to the transition of the activities of the Corps from a peacetime to a wartime effort. Early in 1942 instructions were released which provided that the Corps would subsequently direct its efforts to the performance of two major functions, namely, aid in war-work construction and war resource protection and development of natural resources. The work of the Corps was thus pointed toward the development and maintenance of military reservations and toward the protection of our national forests, power production plants, irrigation projects, water supply for cities, and civilian defense emergency work, etc. At the end of the fiscal year some 40 percent

of the veterans' camps then in operation had been transferred to military reservations in harmony with this policy. Other adjustments were in progress in the perfection of this policy.

The veterans looked upon the Civilian Conservation Corps as a work project. They constituted approximately 10 percent of the membership of the Corps at all times. They participated in the various types of work performed, and much credit is due those veterans who served in the Corps for the accomplishments attained. The Corps, on the other hand, afforded an opportunity for these thousands of veterans to work when work could not be obtained elsewhere. During the past year the veterans' interest in the Corps declined. The number of applications received for membership therein was materially reduced. This is attributed to the fact that more remunerative employment opportunities elsewhere were available as a result of requirements for increased production and distribution of war essentials. There were, however, some 11,000 veterans still in the Corps when it ceased to exist as an operating agency on June 30, 1942, responsive to congressional legislation. It is fortunate that at the close of the Corps opportunities for employment were on the increase. The interest of the United States Employment Service in behalf of these veterans was solicited, and assurance given that every reasonable effort would be made to readjust those veterans remaining in the Corps on June 30, 1942, into remunerative employment.

The records indicate that as of June 30, 1942, there had been approximately 225,000 enrollments in the veterans' contingent of the Corps since its beginning. The total number of veterans and their dependents who had received direct monetary benefits through payments and allotments was slightly less than 600,000.

In harmony with the program presented to Congress for the continuation of the Corps during the fiscal year beginning July 1, 1942, the veterans' quota was reduced to 15,000 effective June 1, 1942, on a temporary basis. This quota would have been established permanently had the Corps been continued.

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

Congressional authorization for the liquidation of the Corps terminated the further performance of the duties for which the Veterans' Administration was responsible as a cooperating agency, as of June 30, 1942. It will, however, continue to cooperate with the Director of the Corps in its liquidation in the consideration of questions in which there may be mutual interest.

The outstanding accomplishments resulting from the participation of veterans in the Civilian Conservation Corps from May 1933 to June 1942 may be briefly summarized as follows:

1. It relieved unemployment amongst veterans throughout the Nation who could not find employment elsewhere and who, during

the earlier years of the Corps were migrating in large numbers in search of work.

2. It resulted in the performance of useful and constructive work in the conservation of our natural resources. It is now evident that such a program has a factual rather than a theoretical basis.

3. It served as the source from which there were derived the necessities and comforts of life for the wives, children, and other dependents of the veterans participating.

4. It held together homes which might have otherwise fallen, and reestablished other homes which had been disbanded because of domestic conditions resulting from lack of financial support.

5. It terminated undue transiency on the part of thousands of veterans.

6. It served a group of veterans who, on the whole, were not in receipt of benefits provided in other legislative enactments administered by the Veterans' Administration.

7. It physically rehabilitated thousands of veterans in need thereof by providing opportunities for regular habits, good food, shelter, proper clothing, medical attention, and agreeable surroundings.

8. It revived hopes for the future, restored physical and psychological strength, and served during the years as an approach on the part of the members thereof to reestablish themselves as productive citizens in a normal social environment.

9. The history of the veterans' participation in the Corps established that they were seeking a way to a normal existence through useful work.

10. The conservation of both natural and human resources accomplished by the Civilian Conservation Corps is now productive of material dividends in our war effort both in production of the implements of war and in military activities.

Employment activities generally.—The Veterans' Administration during the fiscal year has continued to extend its cooperation to the United States Employment Service 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 reports of the United States Employment Service show that as of June 30, 1941, there were 212,984 veterans registered for employment with the various State employment agencies. The corresponding figure for June 30, 1942, is reported as being 152,130.

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 our war effort. During this year the approach to the unemployment problem amongst veterans has materially changed.

This has been due to a declining labor supply and an increasing demand for qualified workers in industry and agriculture. Whereas the emphasis was placed upon demand for employment opportunities, now the demand is for qualified men to fill a wide variety of available employment opportunities. There is as yet, however, a work to be done in connection with assisting those veterans in obtaining and retaining employment who have some difficulty in making economic adjustments. This work will be continued in the future on the same cooperative basis which has prevailed in the past.

Organization.—Under date of May 7, 1942, the medical and hospital service of central office was reorganized for the purpose of more definitely placing responsibilities and duties in the office of the medical director and his assistants; relieving the medical director of certain duties so as to permit more time for attention to important administrative and strictly medical functions; changing to a considerable degree the method of field supervision so as to increase that service and improve its quality; placing definite responsibilities in the assistant medical directors in charge of the various specialities; and establishing certain new positions pertinent to the care and treatment of beneficiaries, in the field of roentgenology, radium therapy, and pharmacology.

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 is to be consolidated with the new facility now under construction at West Roxbury, Mass. Should a new facility be erected in South Dakota, as has been recommended, the office at Sioux Falls will be merged therewith. It is expected that eventually all regional offices will have been consolidated with other field facilities. In addition, the supply activities at five 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.

Decentralization.—During January of the fiscal year 1942 determination was reached and instructions were issued to further decentralize authority to field stations to adjudicate claims based both on disability and death, with certain exceptions such as claims filed by employees of the Veterans' Administration and those filed by persons residing in foreign countries, etc. This action involved claims for pension based on disability in those cases when the entire period of service in the armed forces took place subsequent to July 15, 1903, including World War II cases, and claims for pension based upon the death of veterans when all service in the armed forces took place subsequent to July 15, 1903, and prior to October 8, 1940. During the more recent years authority to adjudicate claims based upon the death of World War I veterans has been decentralized to field stations. However, prior to that time the adjudication of these World War I death claims was accomplished in the central office. Naturally, a large number of such allowed claims had accumulated in the central office. Decision was rendered that such allowed claims based upon World War I service also should be decentralized to the appropriate field stations.

The allowed claims falling in the three classifications cited above, numbering approximately 150,000 cases, have been in the actual process of decentralization during this fiscal year. As of June 30, 1942, 30,000 such pension claims based upon disability were decen-

tralized and 71,000 allowed claims for compensation and pension, based upon death of the veteran, were moved to the proper field stations. As of October 31, 1942, the number of such cases actually decentralized were 33,000 disability, and 98,000 death claims. New claims falling in the above three classifications are currently adjudicated in the appropriate field office.

In order to continue to effect decentralization to the maximum feasible extent, toward the end of the fiscal year consideration was given to the decentralization of death claims for pension where the service of the veteran was subsequent to October 8, 1940, and on September 30, 1942, authority was decentralized to field stations to adjudicate death claims for pension based upon service in the armed forces which took place after October 8, 1940, where there had been completed in central office the adjudication of any insurance claim, and where all other claims for death benefits had been initially adjudicated in central office, the claims files in these instances being transferred to field stations for any further adjustments involving the claim for death pension.

As of February 20, 1942, authority was decentralized to field stations to utilize the services of diagnostic centers of the Veterans' Administration without first obtaining approval of the medical director.

Establishment of New York branch office.—With the cumulatively increasing volume of work confronting the central office of the Veterans' Administration, especially in the administration of the National Service Life Insurance, it became apparent during the latter months of the 1942 fiscal year that the increased personnel requirements of the central office could not be accommodated at its headquarters in the Veterans' Administration Building in Washington. The space requirements of the Federal Government in Washington because of the needs of the various war agencies were tremendous and securing additional office space in Washington became increasingly difficult.

In conferences with the Bureau of the Budget agreements were reached to maintain personnel in Washington not in excess of 6,300 which figure was considerably less than the estimated personnel needs of the Veterans' Administration for the fiscal year 1943. Since the greatest increased personnel needs were in insurance activities it was concluded to operate certain of these activities outside the city of Washington, and determination was reached to transfer activities engaged in National Service Life Insurance premium accounting and certificate issue, and certain actuarial operations to New York City where space was acquired at 346 Broadway.

Transfers of personnel from central office became effective beginning May 23, 1942, and additional needs in New York were met after the transfer of trained personnel in central office through recruitment in that area. As of October 31, 1942, there were on duty in the New York branch of central office 2,714 employees. This decentralization to New York of these activities presented a number of administrative problems, including those of communications, but these problems were successfully met and not only is the work transferred being handled efficiently but also this decentralization was a distinct contribution toward aiding in the solving of the space problem in the District of Columbia.

MEDICAL TREATMENT AND DOMICILIARY CARE

HOSPITALIZATION

Remaining under treatment.—At the expiration of this fiscal year the total hospital load of the Veterans' Administration was 56,346, as compared with 58,417 on June 30, 1941, a decrease of 2,071, or 3.55 percent during this period. The neuropsychiatric load increased 154 and the tuberculosis 257, while the general load decreased 2,482. At the close of this year 76.82 percent of the United States veterans under hospitalization were receiving treatment for disabilities not of service origin, as compared with 78.53 percent on June 30, 1941.

The total patient load at the expiration of this year consisted of 56,073 United States veterans, classified by service as follows: World War I, 49,140; World War II, 832; Spanish-American War, 2,951; Civil War, 18; all other wars, expeditions, and occupations, 55; and Regular Establishment, 3,077. There were 12,999 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom 10,201 had service in World War I; 743 in World War II; 22 in the Spanish-American War; 2,032 in the Regular Establishment during peacetime; and 1 in other wars, occupations, or expeditions.

In addition to United States veterans, there were under treatment 31 veterans of countries allied with the United States in the World War; 18 employees of the Civilian Conservation Corps and Work Projects Administration; and 224 miscellaneous beneficiaries. Included in the 56,073 United States veterans are 375 female and 5,312 colored beneficiaries.

Of the patients in hospitals at the close of this year, 8.77 percent were under treatment for tuberculosis, 61.59 percent for neuropsychiatric diseases, and 29.64 percent for general medical and surgical conditions. This represents a marked change in the character of the patient load since June 30, 1923, when 41 percent of the patients were classed as tubercular, 39 percent as neuropsychiatric, and 20 percent as general. Of the 56,073 United States veterans under treatment at the end of this year, 52,999 were in facilities controlled by the Veterans' Administration, 2,080 in other Government hospitals, and 994 in State or civil institutions. Over 62 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 World War I, there have been 2,575,010 admissions of United States veterans to hospitals, of which 179,274 were made during this year, a decrease of over 4 percent from 1941.

Since June 7, 1924, when hospitalization was first authorized for the veterans of all wars without regard to the origin of their disabilities 1,715,966, or more than 79 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 non-service-connected disabilities.

Of the United States veterans admitted to hospitals during this year, 88 percent had service in World War I and 6.77 percent in the Spanish-American War. In addition to United States veterans, there were

2,884 admissions of other patients, including 127 allied veterans, 471 employees of the Civilian Conservation Corps and Work Projects Administration, and 2,286 miscellaneous beneficiaries.

An analysis of the types of hospital admissions of veterans during this year shows that 62,082 or 34.6 percent of the total were first admissions; 109,232 or 60.9 percent readmissions; and 7,960 or 4.5 percent admissions by transfer from other facilities.

During this year, 9,658 admissions were authorized for the observation and treatment of pulmonary tuberculosis; 10,200 for psychotic or mental diseases; 14,101 for other neurological disorders, and 145,315 for general medical and surgical conditions.

There were 1,172 female and 16,350 colored veterans admitted to hospitals during this year.

Of the 179,274 admissions of United States veterans during this year, 154,428 or 86.2 percent were made to facilities controlled by the Veterans' Administration; 22,300 or 12.4 percent to other Government hospitals; and 2,546 or 1.4 percent to civil and State hospitals.

Turn-over.—During the fiscal year 1942 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 $2\frac{1}{2}$ 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 $1\frac{2}{3}$ 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 46.4 days; for a tuberculous patient 179.6 days; for a psychiatric or mental patient 489.2 days; and for a neuropsychiatric patient (other than mental), 74.5 days.

Discharges.—During this fiscal year 242,157 patients were under hospitalization, of whom 239,001 were United States veterans. The total number of patients treated represents a decrease of 3.64 percent over 1941. Of the United States veterans treated 182,928 were discharged after an average of 78.7 in-patient days. Patients who remained until the completion of treatment numbered 147,607 or 80.69 percent of the total discharges. The incomplete cases totaled 35,321 and include 10,992 cases in which further treatment or care was required in another facility or out-patient clinic, 8,220 cases in which the patient was transferred to domiciliary care in the same facility, 15,772 cases in which the patient was discharged for personal reasons, i. e., against medical advice, leaving without permission, etc.; and 337 cases not entitled to hospitalization under the laws in effect. Approximately 80 percent of the United States veterans discharged during this year had been under treatment for general diseases or conditions; 15 percent for neuropsychiatric diseases, and 5 percent for pulmonary tuberculosis. In 76 percent of the completed and 56 percent of the incomplete cases, recovery or some

improvement was effected. Deaths in hospitals during this year totaled 12,977 or 7.09 percent of the discharges as compared with 12,891 or 6.83 percent in 1941. Of the total deaths, 9,354 or 72.08 percent occurred among patients under treatment for general conditions; 1,919 or 14.79 percent for pulmonary tuberculosis; and 1,704 or 13.13 percent for neuropsychiatric diseases. Considering the total discharged after treatment for each type of disability during this year, 19.47 percent of the pulmonary tuberculosis cases resulted in death, 6.42 percent of the general, and 6.24 percent of the neuropsychiatric. Of the 9,354 deaths among general patients, approximately 28 percent were caused by diseases of the circulatory system, approximately 25 percent by malignant tumors and about 9 percent by diseases of the digestive system.

During the year 146,986 World War I veterans were discharged after treatment for diseases or conditions not connected with service and 8,945 for disabilities of service origin. There were 6,823 cases in which the veteran was admitted for examination or observation, and 49 cases, classed as emergency. The remaining 20,125 discharges of United States veterans were classified by service as follows: World War II, 454 service-connected and 296 non-service-connected; Spanish-American War, 75 service-connected and 12,192 non-service-connected; Regular Establishment, 2,630 service-connected and 4,234 non-service-connected; Civil War, 43 non-service-connected; and miscellaneous occupations, rebellions, etc., 7 service-connected and 194 non-service-connected. In addition to the United States veterans there were 2,883 discharges of other patients, 136 of which were for veterans of countries allied with the United States in World War I, 554 employees of the Civilian Conservation Corps and Work Projects Administration, and 2,193 miscellaneous beneficiaries.

Included in the total of 182,928 discharges of United States veterans during this year are 8,220 cases classified as intrafacility transfers, i. e., cases in which the veterans were transferred from hospital treatment to domiciliary care within the same facility.

DOMICILIARY CARE

Remaining.—On June 30, 1942, the veteran population reported as present in domiciliary status in facilities under the control and jurisdiction of the Veterans' Administration totaled 11,573, as compared with 13,978 on June 30, 1941, a decrease of 2,405 during this fiscal period.

The number present in domiciliary status on June 30, 1942, was divided as to color and sex as follows: White males, 10,114; white females, 145; and colored males, 1,314.

The percentage distribution of the membership, by wars, as of June 30, 1942, was as follows: Spanish-American, 5.38; World War I, 91.70; other wars, expeditions, and occupations, 0.11; and peacetime service in the Regular Establishment, 2.79.

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, 67; and World War I, 49.

Of the veterans remaining under domiciliary care at the end of this year 7,417 were disabled by general medical and surgical conditions, 3,987 by neuropsychiatric diseases, and 169 by tuberculosis.

Approximately four-fifths of the domiciled veterans on June 30, 1942, 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 5,730 such persons was cared for in these homes, thereby creating an obligation of over \$1,375,200 on the part of the Federal Government.

Admissions.—During this year there were 24,508 admissions for domiciliary care, as compared with 30,201 admissions for the fiscal year 1941, a decrease of 5,693.

An analysis of the types of admissions shows that 2,242, or 9.15 percent, were first admissions; 18,641, or 76.06 percent, readmissions; and 3,625, or 14.79 percent, admissions by transfer from other facilities.

Of the veterans admitted to domiciliary care during this year 22,352, or approximately 91 percent, had service in World War I, and 1,370, or approximately 5 percent, in the Spanish-American War. There were 191 female and 2,129 colored veterans admitted for domiciliary care during the year.

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

Of the veterans admitted during this year 69 percent were disabled by general medical and surgical conditions, 30 percent by neuropsychiatric diseases, and 1 percent by tuberculosis.

Discharges.—During this year 27,979 veterans were discharged after an average of 7 months' domiciliary care. These discharges were classified as follows: 16,045 routine; 7,725 transfers within the same or to other facilities; 84 deaths; 371 ineligible for further care; and 3,754 without formal discharge, including disciplinary reasons. Approximately 67 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 60 percent of the deaths.

Of the total veterans discharged 25,573 were World War I veterans, and of these 23,725 were disabled for non-service-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 1,475; Regular Establishment, 902; Civil War, 2; World War II, 6; and all other wars, occupations, and expeditions, 21. Included in the total of 27,979 discharges during this year were 6,533 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, 1942, the Veterans' Administration was operating hospital facilities at 92 locations in 45 States and the District of Columbia. These facilities had a capacity of 62,453 beds, an increase of 604 over the number available on July 1, 1941.

During this year a new hospital was opened at Marion, Illinois, while additional hospital beds were acquired through new construction, alterations, or readjustment of space at Jefferson Barracks, Mo.; Los Angeles, Calif.; Newington, Conn.; Perry Point, Md.; Tuscaloosa, Ala.; and Whipple, Ariz.

At the expiration of this year, the Veterans' Administration was utilizing 1,959 beds in other Government hospitals, distributed by branch of service as follows: Army, 497; Navy, 611; Federal Security Agency, 851 (Public Health Service, 772, and St. Elizabeths, Washington, D. C., 79).

On June 30, 1942, there were 18,371 beds set aside for domiciliary care in facilities under the jurisdiction of the Veterans' Administration as compared with 18,747 on June 30, 1941, a decrease of 376, due primarily to loss by fire at Dayton, Ohio.

The total number of beds in facilities controlled by the Veterans' Administration on June 30, 1942, was 80,824, as compared with 80,596 on June 30, 1941, an increase of 228.

During the period beginning with the act of March 3, 1919 (Public, No. 326, 65th Cong.), and ending with the act of June 27, 1942 (Public, No. 630, 77th Cong.), the Congress has specifically authorized and appropriated the sum of \$170,131,267 for new hospital, domiciliary, and out-patient dispensary facilities. In addition, since 1923, there has been expended from regular fiscal funds the sum of \$26,066,045 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 \$1,133,448 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 \$213,640,610 has been made available for construction purposes during the past 23 years.

FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the close of this fiscal year work was in progress on 13 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.....	{ 86	Aug. 1, 1942
Chillicothe, Ohio.....	do.....	{ 27	Jan. 1, 1943
Danville, Ill.....	do.....	{ 91	Do.
Fort Howard, Md.....	New hospital building.....	259	July 1, 1942
Lake City, Fla.....	do.....	53	May 31, 1943
Livermore, Calif.....	Alterations.....	{ 21	July 4, 1942
Minneapolis, Minn.....	do.....	{ 12	July 1, 1942
Mountain Home, Tenn.....	do.....	{ 15	Oct. 1, 1942
Perry Point, Md.....	do.....	{ 64	Do.
Roanoke, Va.....	New hospital building.....	152	July 13, 1942
Tuskegee, Ala.....	Alterations.....	60	Feb. 1, 1943
Wadsworth, Kans.....	Reconditioning barracks.....	11	July 31, 1942
West Roxbury, Mass.....	New general facility.....	14	July 7, 1942
		319	Sept. 1, 1942
			July 16, 1943

The 1,256 additional beds to be acquired as the result of work in progress on June 30, 1942, were distributed by types as follows: General medical and surgical, 842; psychiatric, 363; tuberculosis, 33; and domiciliary, 78.

The approved new construction program for which funds were available on June 30, 1942, but which had not been placed under contract by that date, is as follows:

Location	Project	Beds
Canandaigua, N. Y.	Neuropsychiatric facilities	164
Dearborn, Mich.	General facilities	100
Los Angeles, Calif.	Administration and clinical building (domiciliary)	120
Marion, Ill.	Domiciliary facilities	367
Marion, Ind.	Clinical building	134
Pennsylvania	New general hospital	400
San Fernando, Calif.	New reception ward	24
Total		1,309

As shown in another section of this report, there were available on June 30, 1942, in all facilities controlled by the Veterans' Administration, 62,453 hospital and 18,371 domiciliary beds, a total of 80,824 beds of both types. Upon completion of new construction for which funds were available on June 30, 1942, there will be 64,453 hospital and 19,326 domiciliary beds, a combined total of 83,779 in Veterans' Administration facilities. Adding to the latter the total of 1,959 beds in use in other Government hospitals and the 938 in civil and State hospitals, there results a combined total of 86,676 beds of all types for beneficiaries of the Veterans' Administration.

Action to date under the program of the Federal Board of Hospitalization to increase to 100,000 the beds available to the Veterans' Administration includes approval of most of the increases in bed allocations at other Government hospitals and the securing of funds in the amount of \$6,107,000 for construction purposes. There have been three separate appropriations to carry out the program—\$1,000,000 in Public, 668, Seventy-sixth Congress, June 27, 1940; \$2,000,000 in Public, 28, Seventy-seventh Congress, April 5, 1941; and \$3,107,000 in Public, 630, Seventy-seventh Congress, June 27, 1942. Thus far, funds have been appropriated for the erection of new hospitals at Fort Howard, Md., West Roxbury, Mass., and at a location yet undetermined in Pennsylvania, and for additions to existing facilities at Canandaigua, N. Y., Marion, Ill., and Dearborn, Mich. In addition, there is available \$100,000 from the appropriation in the act of June 27, 1942, for preliminary work in connection with the establishment of a new facility at Saratoga Springs, N. Y. However, arrangements have been completed with the State of New York for the temporary leasing of a building at that location in order that specialized treatment may be made immediately available and a test of its effectiveness completed prior to actual construction.

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 \$64,891,086.15, of which \$59,054,871.79 was for hospital and

\$5,836,214.36 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, Calif., and Hines, Ill. Throughout the year there was a daily average of 54,636 patients of all types under treatment, and a daily average of 14,371 beneficiaries receiving domiciliary care, as compared with 54,582 and 16,696, respectively, during the fiscal year 1941.

The per diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$4.37, for those used exclusively for the treatment of neuropsychiatric diseases, \$2.02, and for those used largely for the treatment of general medical and surgical conditions, \$4.24. Collectively the per diem cost of operation for hospital facilities of all types was \$2.96. The per diem cost of operation for domiciliary facilities for this year was \$1.11.

PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENT

During the fiscal year, the out-patient units of field stations made a total of 933,812 physical examinations, a decrease of 177,777 in the number accomplished during the preceding year. Of the examinations made during this year 916,132 were medical and 17,680 or 2 percent were dental. The services of designated physicians on a part-time salary or fee basis are employed for simple general examinations not requiring specialistic experience or laboratory procedures, or for physical examinations of claimants or beneficiaries who are too ill to travel to a field station of the Veterans' Administration. But, for economy, the great preponderance of physical examinations for consideration by disability rating boards in granting or disallowing monetary awards, are made at field stations by full-time salaried physicians especially trained in this work. When a beneficiary who is in receipt of payments of pension or disability compensation is receiving hospital treatment and his condition undergoes notable change during such hospitalization, a report of the patient's physical examination must be submitted by the hospital to the rating board of jurisdiction.

Included in the total physical examinations are approximately 87,757 examinations made upon request of other Federal agencies, and 639 made for pensioners of nations allied with the United States in the First World War.

Out-patient treatments furnished during the year totaled 1,003,429, as compared with 1,176,658 for the previous year, a decrease of 173,229. 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 treatment at field stations not only realizes economies in expenditures, but insures a standard, high grade of service, and permits of personal touch with the beneficiaries. It is difficult to supervise the treatment of beneficiaries through physicians in their communities, and to determine the progress they are actually making. As a result questions arise as to whether it would be better to authorize further treatment by the local physician or to order the beneficiary in for hospitalization. These difficulties are simplified when the bene-

ficiaries are brought to a field station for treatment. Economy in medicine and supplies can be effectuated in this way, by better determination of just what articles are actually needed, and in what amounts for a scheduled period.

DENTAL ACTIVITIES

During the fiscal year dental care was provided for 32,505 hospital patients, 10,087 domiciliary members, and 3,394 out-patients in clinics maintained by the Veterans' Administration. These 45,986 beneficiaries were treated at an actual cost of \$1,082,492 as compared with the treatment of 46,895 veterans at a cost of \$1,033,269 for the previous year. Had these services been secured through the medium of private practitioners, the estimated cost would have been \$1,796,475. Thus, a saving of \$713,982 was effected by the operation of dental clinics by this Administration. The cost per case of furnishing this relief during 1942 was \$23.54 as compared with \$22.03 for 1941 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 1,542 beneficiaries were referred for such treatment, at a cost of \$62,409 as compared with 1,876 beneficiaries at a cost of \$75,900 in 1941.

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, 5,222 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 262 in the number of such readmissions over the preceding year. In this year a total of 35,710 new dentures were fabricated and repairs made to 8,733 dentures, as compared with 35,227 new dentures and 8,660 repairs in 1941.

On June 30, 1942, there were 181 full-time dentists on duty in this Administration.

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 77 years ago, pensions were being paid to 975 veterans on June 30, 1942. This represents a reduction of 585 in the number of veterans since June 30, 1941. Of those on the pension roll at the close of this year, 1 was receiving \$72 per month, 54 were in receipt of \$75 per month, while 909 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 11 veterans in receipt of \$50 per month under special acts of Congress.

The disbursements for pensions to veterans during this fiscal period totaled \$1,340,514.75, as compared with \$2,049,976.78 for the previous year, a reduction of \$709,462.03. There were 2 claims filed during this year. The average age of veterans receiving pensions at the close of this year was 97.

Indian Wars.—On June 30, 1942, pensions were being paid to 1,713 veterans on account of Indian War Service, and the disbursements for this purpose amounted to \$1,332,595.20 during this fiscal year. This represents a decrease of 242 in the number of veterans on the roll June 30, 1941, and a decrease of \$171,519.23 in disbursements over last year. There were 48 claims filed during this year. The average age of veterans receiving pensions at the close of this year was 82.

Spanish-American War, Boxer Rebellion, and Philippine Insurrection.—The number of veterans on the roll at the close of this fiscal year was 146,886, as compared with 153,072 on June 30, 1941, a decrease of 6,186. The disbursements for this purpose during 1942 totaled \$102,692,905.36 as compared with \$105,273,998.31 in 1941, a decrease of \$2,581,092.95.

Of the 146,886 veterans on the roll, 145,407 were receiving pension payments for disabilities of nonservice origin or for age, 1,410 for conditions determined to be the result of service, and 69 were special-act cases.

On June 30, 1942, the average monthly value of all pension awards for non-service-connected disabilities or age was \$57.08; for service-connected disabilities, \$78.08; and for special act cases, \$22.20.

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, \$85.08; neuropsychiatric, \$82.66; and general medical and surgical, \$77.09. In the non-service-connected group 103,409, or 71 percent of the total, are receiving pensions because of disabilities. The average monthly pension in these cases is \$56.94. In addition, 41,998 veterans, or 29 percent of the total, are receiving pensions by reason of age, the average monthly payments being \$57.43. A study of the age of all Spanish-American War Veterans shows that 77 percent are between 60 and 70 years of age.

World War I, service-connected.—Compensation was being paid on June 30, 1942, to a total of 348,103 veterans suffering from disabilities directly or presumptively connected with service during World War I, a decrease of 1,621 in the number on the roll at the beginning of this fiscal period. The number on the roll includes two veterans being paid under special acts. The disbursements during this year totaled \$168,362,812.92 as compared with \$169,142,735.47 in 1941, a decrease of \$779,922.55. An analysis of the major disabilities for which this compensation is being paid discloses that neuropsychiatric diseases are the disabling cause in 19.73 percent of the awards, tuberculosis in 15.31 percent, and general medical and surgical conditions in 64.96 percent. The average monthly payments by types, based upon the value of awards at the close of this year were as follows: Neuropsychy-

chiatric, \$51.02, tuberculosis, \$52.59; and general medical and surgical, \$33.35. The average monthly payment for all types was \$39.78. Additional compensation was being paid on account of dependents in 20,068 cases in which the veteran was rated on a temporary basis. These dependents included 18,898 wives, 33,635 children, and 816 parents.

The number of World War I veterans having service-incurred permanent total disability, on the rolls at the end of the fiscal year, was 34,493, an increase of 764 since the end of the previous year. Of 348,101 veterans having service-incurred disability, 25,399, or 7.3 percent, were rated on a temporary basis.

World War I, non-service-connected.—This group of totally disabled 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 72,478 to 81,660, all at the present total-disability rate of \$40 per month unless reduced to \$6 on account of receiving institutional care at Government expense and having no dependents. Of those on the roll, approximately 17 percent are over 55 years of age. Disbursements to this group during the fiscal year 1942 amounted to \$26,603,293.11 as compared with \$23,418,546.58 during the year ending June 30, 1941, an increase of \$3,184,746.53.

World War II, service-connected.—At the end of this year there were 93 veterans in receipt of pension for disability incurred in line of duty in World War II, with an average monthly payment of \$43.98. The average age of these veterans was 26 with the greatest incidence of disability at age 22. Approximately 47 percent were rated as being totally disabled. Disbursements to this group during the fiscal year totaled \$11,913.32. The pension rights of World War II veterans are based upon disability incurred in or aggravated by service on or after December 7, 1941, without benefit of statutory or regulatory presumption, other than a presumption of soundness after 6 months' service. On the whole, these rights are as liberally based as those of the veterans of the First World War, until August 9, 1921, when statutory presumptions of service origin as to certain diseases were enacted. The pension problems growing out of World War II are rapidly increasing and every effort is being made to simplify the adjudication procedure in the interest of the most effective service to the disabled.

Regular Establishment.—During the fiscal year the number of veterans on the pension roll as a result of disability incurred in service in time of peace increased from 37,520 to 41,583. Disbursements increased from \$14,382,840.09 to \$15,623,585.08, while the average monthly value decreased from \$32.10 to \$32.03.

The enactment of Public, No. 359, Seventy-seventh Congress, approved December 19, 1941, provided for increased benefits at the wartime service-connected rates for disability growing out of service in the armed forces in time of peace, if the disability originated in disease or injury received as a result of armed conflict, or while engaged in extrahazardous service. The cases of veterans whose disabilities grew out of their peacetime service, 39,239 in number as of December

31, 1941, required intensive review to determine the influence of armed conflict or extrahazardous service. Due to the necessity of more detailed evidence as to the hazards of the individual's service and the difficulty of determinations of extrahazardous service, this review is only partially complete.

DEPENDENTS

War of 1812.—Although 127 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, Oreg., daughter of John Hill, private, Clark's and McCumber's Companies, New York Militia, pensioned at the rate of \$20 per month.

Mexican War.—This war ended May 30, 1848, over 94 years ago. On June 30, 1942, there were 95 widows of veterans of this war on the pension rolls, while payment to this class totaled \$54,966.34 in 1942. This represents a decrease of 12 in the number on the rolls June 30, 1941, and a reduction of \$10,805.99 in disbursements for 1941.

Civil War.—On June 30, 1942, pensions were being paid to the widows, including remarried widows, and children of 37,714 deceased veterans of this war, as compared with 43,313 at the beginning of this fiscal period, a decrease of 5,599. The pensions were being paid to 35,756 widows, and remarried widows and 2,117 children. There were 4,917 cases in which \$30 per month was being paid, and 28,377 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 236 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 3,338 cases in which dependents were in receipt of pensions under special acts of Congress, and 846 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 \$18,184,938.41 as compared with \$21,123,490.17 for last year, a decrease of \$2,938,551.76. 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 620 dependent claims were under consideration of which 521 were disposed of, leaving 99 claims pending on June 30, 1942. The number of widows and other dependents dropped from the pension rolls during this year by reason of death was 5,702 or 13.16 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 3,676 deceased veterans were in receipt of pensions on June 30, 1942, and to this class \$1,330,940.07 was paid during 1942. These figures represent decreases of 160 in the number of cases on June 30, 1941, and \$73,408.39 in disbursements of the preceding year. The dependents receiving pension on June 30, 1942, totaled 3,716 and were classified as follows: Widows, 3,634; children, 72; and others 10. Of the

claims of widows, including remarried widows, children and others considered during this year 139 were disposed of.

Spanish-American War.—As of June 30, 1942, pensions were being paid to the widows, children, and dependent parents of 62,947 veterans of this war as compared with 60,555 on June 30, 1941, an increase of 2,392. These pensions were being paid to 60,786 widows, 6,088 children, and 252 parents, and 8 others, a total of 67,134. To these beneficiaries \$22,981,247.54 was paid during this year as compared with \$22,083,084.89 in the previous year, an increase of \$898,162.65. The claims of widows, remarried widows, minor children and dependents of veterans under consideration during this year numbered 5,935 of which 4,820 were disposed of, leaving 1,115 pending at the close of this year, awaiting receipt of necessary proofs to establish title to pension.

World War I, service-connected.—On June 30, 1942, compensation was being paid to the widows and children and dependent parents of 94,171 veterans of World War I who died in service or as the result of diseases or injuries incurred either directly or presumptively in service during said war, as compared with 96,833 at the close of the fiscal year 1941, a decrease of 2,662 cases. This compensation was being paid to 30,642 widows, 25,790 children, and 73,929 parents. Death claims have been paid to date to the widows and dependents of 162,960 deceased veterans. The disbursements for this purpose during the fiscal year of 1942 totaled \$53,817,353.17, as compared with \$55,458,891.49 in 1941, a decrease of \$1,641,538.32.

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 29 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 29 percent of the deaths on account of which payments were being made on June 30, 1942, occurred on or prior to July 2, 1921, the official ending date of World War I.

World War I, 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 I 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.

On June 30, 1942, payments were being made on 24,349 cases involving 20,814 widows and 31,544 children. The average monthly value per case is \$34.64 and during this year \$10,681,301.37 was disbursed for this benefit, an increase of \$876,812.16 over 1941. 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.

World War II, service-connected.—This war began officially as of December 7, 1941, the date of the attack on Pearl Harbor, Honolulu, T. H. On December 19, 1941, a law (Public Law 359, 77th Cong.) was enacted, which among other things, granted pensions to dependents of persons who died as the result of military or naval service in line of duty in this war at the same rates payable to dependents of persons who died as the result of military or naval service in World War I. As of June 30, 1942, pensions at an average monthly payment of \$32.63 were being paid to the dependents of 1,153 veterans who died as the result of disease or injury originating in line of duty in the military or naval service during World War II. These pensioners received during the period commencing December 7, 1941, and ending June 30, 1942, a total of \$188,874.90. The majority of these 1,153 veterans were presumably single men at time of death—since pension was paid to parent or parents alone in 703, or 60.97 percent of cases, and to widows, children or widows and children (where no parents were shown) in 417 or 36.17 percent of cases. The remaining 33 cases were those on which a widow and/or child was paid in addition to parent or parents. Claims considered during the period mentioned totaled 5,470 of which number final action was taken in 2,558 cases.

The average age of the World War II veterans at time of death was approximately 27 years. The greatest causes of death reported in this group were 965 killed in action or died of wounds received in action; 63 air-transport accidents (exclusive of action) and 46 motor-vehicle accidents. In 1,018, or 88 percent of the total group, death occurred outside the continental limits of the United States.

Regular Establishment.—On June 30, 1942, pensions were being paid to the dependents of 11,929 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 1,069 cases during the fiscal year. These pensioners received during this period \$3,670,338.41, an increase of \$383,885.66 over last year. The dependents of these deceased veterans totaled 18,720 and were divided as follows: Widows, 6,127; children, 6,081; parents, 6,504; and others, 8. The increase in active claims of dependents of peacetime veterans as well as the increase in the amount paid such dependents, reflects the large number of personnel entering the active armed forces during the early part of this fiscal year. Enlistments became more numerous as the threat of war with the Axis Powers increased.

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, 1942, and June 30, 1941, and the total payments to them during the fiscal years 1942 and 1941, together with number of deceased veterans on whose account dependents were receiving compensation or pension benefits

on June 30, 1942, and June 30, 1941, and the disbursements to dependents for these purposes during the fiscal years 1942 and 1941:

Wars and Regular Establishment	1942		1941	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
Total.....	859,694	\$431,283,709.93	856,441	\$433,113,952.76
Living veterans.....	623,659	320,373,509.72	618,926	319,887,183.46
Deceased veterans.....	236,035	110,910,200.21	237,515	113,226,769.30
War of 1812: Deceased veterans.....	1	240.00	1	240.00
Mexican War: Deceased veterans.....	95	54,966.34	107	65,772.33
Indian Wars.....	5,389	2,663,535.27	5,791	2,908,462.89
Living veterans.....	1,713	1,332,595.20	1,955	1,504,114.43
Deceased veterans.....	3,676	1,330,940.07	3,836	1,404,348.46
Civil War.....	38,689	19,525,453.16	44,873	23,178,466.95
Living veterans.....	975	1,340,514.75	1,560	2,049,976.78
Deceased veterans.....	37,714	18,184,938.41	43,313	21,123,490.17
Spanish-American War.....	209,833	125,674,152.90	213,627	127,357,083.20
Living veterans.....	146,886	102,692,905.36	153,072	105,273,998.31
Deceased veterans.....	62,947	22,981,247.54	60,555	22,083,084.89
World War I.....	550,929	263,870,650.55	543,662	261,939,634.55
Living veterans.....	432,409	199,371,996.01	424,819	196,676,253.85
Deceased veterans.....	118,520	64,498,654.54	118,843	65,263,380.70
World War II.....	1,246	200,788.22		
Living veterans.....	93	11,913.32		
Deceased veterans.....	1,153	188,874.90		
Regular Establishment.....	53,512	19,293,923.49	48,380	17,669,292.84
Living veterans.....	41,583	15,623,585.08	37,520	14,382,840.09
Deceased veterans.....	11,929	3,670,338.41	10,860	3,286,452.75

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

On June 30, 1942, there were 2,701 emergency, provisional, probationary, or temporary officers of World War I on the retirement roll as compared with 2,660 on June 30, 1941, an increase of 41 during this fiscal period. Of the 2,701 on the active roll at the close of this year 2,605 were receiving full payment. In the remaining 96 cases, there was a complete forfeiture of retirement pay in 55 and a partial in 41 cases. Thirty-nine of the complete forfeiture cases 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 16 complete forfeiture cases 8 were on account of active

duty in the Federal military service, and 8 because the beneficiary was incompetent and had an estate of over \$1,500. Of the 41 partial forfeitures 22 were due to the application of section 212 of Public, No. 212, hereinbefore mentioned, and 19 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 \$138.14, based on the annual value of the roll at the close of this year, as compared with \$137.87 on June 30, 1941, an increase of \$0.27.

The disbursements for this purpose during the fiscal year 1942 totaled \$4,405,890 as compared with \$4,114,972 in 1941, an increase of \$290,918. Of the 2,701 officers entitled to retirement at the close of this year, 2,613 served in the Army, 72 in the Navy, and 16 in the Marine Corps.

INSURANCE

UNITED STATES GOVERNMENT LIFE

At the close of the fiscal year there were 594,735 United States Government life (converted) insurance policies in force representing \$2,507,082,186 of insurance, as compared with 613,320 policies representing \$2,567,154,350 of insurance in force at the close of the preceding year, a decrease of 18,585 in the number of policies and \$60,072,164 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 Cong.). 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).

There has been reserved for the payment of dividends the sum of \$8,160,000 to be distributed to policyholders entitled in accordance with this schedule on the anniversary of their policies during the calendar year 1942.

There was in force at the end of the calendar year 1941 total disability insurance amounting to \$178,690,017 issued in connection with 30,632 Government life-insurance policies in accordance with Section 311 of the Act as amended July 3, 1930, and total disability insurance amounting to \$2,218,981 issued in connection with 514 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 4,679, aggregating \$23,215,306, as compared with 32,400 applications amounting to \$102,962,953 approved during the fiscal year 1941. The total number of applications approved to June 30, 1942, is 1,120,137 amounting to \$4,653,578,282 insurance.

Policies issued.—The following table shows the number and amount of United States Government life (converted) insurance policies issued by month for the fiscal year 1942.

Date	Number	Amount	Date	Number	Amount
1941			1942		
July	580	\$2,752,274	January	473	\$2,394,248
August	412	1,869,265	February	372	1,941,365
September	436	2,192,430	March	355	1,809,942
October	419	1,858,765	April	379	2,003,565
November	321	1,579,995	May	340	1,834,949
December	337	1,547,539	June	245	1,430,768
			Total	4,679	23,215,306

Analysis by plan.—The following table shows the number and amount, the percentage, and the average amount of United States Government life insurance policies issued to June 30, 1942, classified by plan.

	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life	220,097	\$1,055,894,506	19.65	22.69	\$4,797.41
20-payment life	321,376	1,145,159,264	28.69	24.61	3,563.30
30-payment life	38,368	188,559,855	3.43	4.05	4,914.51
20-year endowment	256,215	640,157,999	22.87	13.76	2,498.52
30-year endowment	46,313	190,332,852	4.13	4.09	4,109.71
Endowment at age 62	45,730	213,341,173	4.08	4.58	4,665.23
5-year convertible term	145,476	960,349,711	12.99	20.64	6,601.43
5-year level premium term	46,562	259,782,922	4.16	5.58	5,579.29
Total	1,120,137	4,653,578,282	100.00	100.00	4,154.47

Policies in force.—At the close of this fiscal year there were in force 594,735 United States Government life (converted) insurance policies amounting to \$2,507,082,186 insurance. During this fiscal year 779 policies amounting to \$3,056,633 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 Government 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	373,012	1,492,937,338	550,340	2,865,028,729
1926	130,103	1,098,511,344	423,557	1,773,075,464	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	513,276	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	339,145	590,744	2,605,011,255	590,865	2,605,400,400
1936	149	439,403	533,064	2,590,432,279	593,212	2,590,921,682
1937	150	356,519	593,832	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	2,575,327,270
1941	88	237,686	613,320	2,567,154,350	613,408	2,567,392,036
1942	71	104,930	594,735	2,507,082,186	594,806	2,507,187,116

Policies matured as endowments.—During the fiscal year 1942 there matured as endowments payable to the policyholders 5,725 policies amounting to \$16,386,697.91. The total number of policies matured as endowments through June 30, 1942, is 45,839 representing \$110,548,825.21 insurance.

Policies surrendered for cash and paid-up insurance.—United States Government life insurance policies provide that after having been in force one year they may be surrendered for cash or paid-up insurance. During this fiscal year, there were 6,491 policies, representing \$18,517,392.43 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1942, is 158,727, representing \$486,898,626.04 insurance.

During this fiscal year policies having a total face amount of \$1,011,921 were surrendered for paid-up insurance, while 187 policies having a total face amount of \$500,450 paid-up insurance were issued. Through June 30, 1942, policies having a total face amount of \$29,371,650 have been surrendered for paid-up insurance, and 5,440 policies having a total face amount of \$7,569,641.04 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, 1942, premiums amounting to \$52,757,034.17 were received on United States Government life insurance policies. The amount of United States Government life insurance premiums received to date totals \$1,231,258,811.09.

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 389,244 dividends amounting to \$8,167,348.89 paid during the fiscal year ended June 30, 1942. The total dividends paid to date are 9,353,509 amounting to \$117,595,975.

Claims (converted).—Through June 30, 1942, a total of 21,206 awards has been made for permanent and total disability of which 7,708 have subsequently been changed to death awards. In addition, there have been 44,594 original death awards or a total of 52,302 such cases. These awards involved the payment of insurance in the amount of \$297,872,524.66 of which \$200,305,800.32 was disbursed in lump sum payments to 38,070 beneficiaries. Death cases numbering 4,928 having insurance amounting to \$21,368,583.15 have been terminated due to expiration in installment payments. Payments of converted insurance averaging \$35.19 monthly are being made to 10,836 permanently and totally disabled veterans.

During the calendar year 1941 awards were made to the beneficiaries of 3,099 deceased veterans, and to 1,165 veterans with permanent and total disabilities as compared with 2,774 and 1,054 respectively during the calendar year 1940.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1941 shows that 26.59 percent of the policies were ordinary life, 28.61 percent were 20-payment life, 10.17 percent 20-year endowment, and 10.40 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 31.71 percent were ordinary life, 23.20 per-

cent 20-payment life, 10.26 percent 20-year endowment, and 15.92 percent 5-year convertible term.

Claims (term and automatic).—The disbursements for term and automatic insurance during this year totaled \$15,490,931.27, including \$4,416,602.15 transferred to the United States Government Life Insurance Fund for cases traceable to extra hazards of military or naval service, making a net disbursement of \$11,074,329.12 for term and automatic insurance cases awarded. Disbursements to date for this benefit total \$2,177,882,970.55 which is \$1,723,350,665.07 in excess of the \$454,532,305.48 received in premiums. On June 30, 1942, monthly installments of term insurance were being paid to 9,981 permanently and totally disabled veterans and to the beneficiaries of 6,402 deceased veterans, as compared with 10,205 disability and 8,586 death awards on June 30, 1941. In addition to 6,402 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 \$359,016 was paid on 74 compromise cases authorized under Public, No. 78, Seventy-third Congress, June 16, 1933, of which 55 were disability and 19 death cases. To date, \$7,057,875 has been paid on 1,713 compromise cases authorized under this act, of which 1,225 were disability and 488 death cases. Permanent total disability payments averaging \$48.16 per month are being made on insurance valued at \$83,599,091. The States having the largest number of veterans receiving these payments are as follows: New York, 864; California, 859; Pennsylvania, 566; Illinois, 534; and Massachusetts, 407. An analysis of the disabilities for which term insurance is being paid discloses the fact that neuropsychiatric diseases are the disabling cause in 53.86 percent of the awards, general medical and surgical conditions in 25.65 percent, and tuberculosis in 20.49 percent. Awards of insurance to permanently and totally disabled veterans have been terminated in 31,180 cases. In 13.84 percent of these cases the reason for termination was recovery and in 82.23 percent the death of the veteran.

Considering the terminations among veterans permanently and totally disabled because of tuberculosis, 12.72 percent recovered and 85.75 percent died. In the neuropsychiatric group, 14.88 percent recovered and 73.07 percent died, while in the general medical and surgical group 16.15 percent recovered and 78.88 percent died. It is noted that of the 6,402 death claims, payments were being made to 3,241 widows, 1,835 parents, 314 children, and 1,012 other beneficiaries. The largest number of active death awards are in the following States: New York, 566; California, 562; Pennsylvania, 425; and Illinois, 381.

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 236 permanently and totally disabled veterans, of whom 179, or 75.85 percent, are suffering from neuropsychiatric diseases; 27, or 11.44 percent, from tuberculosis; and 30, or 12.71 percent, from general medical and surgical conditions. In the case of 30 deceased veterans, this insurance is being paid to their beneficiaries, classified as follows: 12 parents, 12 widows, and 6 chil-

dren. During this fiscal year, 15 cases were terminated by the payment of the last of 240 installments.

NATIONAL SERVICE LIFE INSURANCE

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 Cong.). 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 of 1940. The insurance was available to those persons then on active duty, if in good health, upon application made within 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 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 30 days.

Another period of 120 days within which to apply for National Service Life Insurance without a physical examination was given to Reserve officers, and members of the National Guard ordered to active service under Public Resolution No. 96, Seventy-sixth Congress, and selectees inducted under the Selective Training and Service Act of 1940, whose period of military service or training and service had been extended under authority of Public Law 213, Seventy-seventh Congress, first session, approved August 18, 1941.

After the beginning of hostilities the Congress made a further extension of the period in which to apply for National Service Life Insurance without a physical examination (Public Law 360, 77th Cong., 1st sess., approved December 20, 1941). This was an amendment to section 602 (d) of the National Service Life Insurance Act of 1940 and gave to all persons in the active service on December 20, 1941, the privilege to apply not later than April 19, 1942, for insurance, or an additional amount thereof not to exceed the maximum (\$10,000) allowed under the Act, without the requirement of a physical examination. Persons entering the active service after December 20, 1941, have 120 days from date of entrance in which to apply for insurance without the requirement of a physical examination.

As to any person in the active service whose period of eligibility without physical examination has expired, he may apply for insurance at any time while on active duty if in good health and furnishes proof thereof satisfactory to the Administrator of Veterans' Affairs.

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 240 equal monthly installments at the rate of \$5.51 per thousand of insurance. If at the death of the insured the beneficiary is 30 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 120 of the equal monthly installments, the remaining installments (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.

Provision was made in the amendment (Public Law 360, 77th Cong., 1st sess., approved December 20, 1941) for automatic insurance against death in line of duty in active service occurring on or after October 8, 1940, and on or prior to April 19, 1942, in an aggregate amount of \$5,000 (including any Government insurance otherwise in force at time of death) payable only to the widow or widower (while unmarried), child or children, dependent mother and father of the insured.

Also, automatic insurance against death only was made available if the insured became totally disabled in line of duty while in the active service on or after October 8, 1940, and on or prior to April 19, 1942, and such disability continued for 6 months or more, the amount of insurance not to exceed \$5,000 including any Government insurance otherwise in force, and the payment of premiums to be waived during the continuance of such total disability. Evidence of the insurance will be issued upon application and proof of such total disability, and will otherwise be subject to the provisions of the National Service Life Insurance Act of 1940 and amendments. If insured recovers from such total disability it will be necessary that premiums on the insurance be paid as they become due. In the event the insured has not made application for the automatic insurance, but such total disability continued until death, a claim may be filed by the preferred beneficiary.

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 one 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 3 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 re-

sulting 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.

Provision was made for the granting of National Service Life Insurance effective as of date of application by an advance from the current appropriations for active-service pay of persons in the active service of the Army, Navy, Marine Corps, and Coast Guard, such advance to constitute a lien upon any service pay or other pay accruing to the person so applying for the insurance (Public Law 451, 77th Cong., 2d sess., approved February 11, 1942).

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 totaled 1,113,835, aggregating \$5,616,-574,000. The total number of applications approved to June 30, 1942, is 1,481,758, amounting to \$6,810,239,500 insurance.

Policies issued.—The following table shows the number and amount of policies issued by month through June 30, 1942:

Date	Number	Amount	Date	Number	Amount
1941			1942		
July.....	103,613	\$341,504,000	January.....	57,530	\$319,163,000
August.....	53,923	209,230,500	February.....	85,999	462,433,000
September.....	44,584	191,091,000	March.....	145,677	790,625,500
October.....	61,400	244,582,500	April.....	203,838	1,152,871,500
November.....	50,752	201,377,500	May.....	119,103	681,861,500
December.....	52,245	247,098,500	June.....	135,171	774,735,500
			Total.....	1,113,835	5,616,574,000

Analysis by branch of service.—The following table shows the number and amount, the percentage, and the average table amounts of National Service Life Insurance policies issued to June 30, 1942, classified by branch of service.

Branch of service	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Army.....	1, 216, 272	\$5, 330, 332, 000	82. 08	78. 27	\$4, 382. 52
Navy.....	205, 384	1, 166, 769, 000	13. 86	17. 13	5, 680. 91
Marine Corps.....	49, 152	258, 513, 000	3. 32	3. 80	5, 259. 46
Coast Guard.....	10, 950	54, 625, 500	. 74	. 80	4, 988. 63
Total.....	1, 481, 758	6, 810, 239, 500	100. 00	100. 00	4, 596. 05

Claims (contract and automatic).—Between October 8, 1940, and June 30, 1942, a total of 3,268 claims were filed for benefits of National Service Life Insurance and 3,045 cases were awarded on insurance valued at \$15,991,084. Life annuities only are being paid in 2,525 cases on insurance with a face value of \$13,172,786; a combination of life annuity and installments in 38 cases on \$241,000 and 240 installments only in 482 cases of insurance valued at \$2,577,298. Automatic insurance valued at \$4,934,000 was awarded in 1,145 cases where death occurred prior to April 20, 1942, and the veteran had no National Service contract insurance at time of death. In addition to these, automatic insurance was awarded to the beneficiaries of 195 veterans whose National Service contract insurance was less than \$5,000. The average National Service contract insurance in force at the time of the veteran's death was \$5,511.49.

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 Cong.). 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.

The declaration of war by the United States on December 8, 1941, has resulted in an increase in applications requesting the guarantee of premiums by the Government to commercial insurance companies on insurance carried with such companies by persons on active duty in the military service of the United States as provided by article IV of the Soldiers' and Sailors' Civil Relief Act of 1940 (Public, No. 861, 76th Cong.). Members of the Women's Army Auxiliary Corps were included among persons entitled to the benefits of the act when section 101 (1) was amended on May 14, 1942 (Public, No. 554, 77th Cong.).

Through June 30, 1942, 35,118 applications for the insurance benefits of the act had been received, of which 23,421 representing \$56,501,816.38 insurance had been approved and 5,770 representing \$12,289,358.62 had been disapproved. Certificates issued to insurers guaranteeing premiums totaled 1,621 in an aggregate amount of \$1,016,995.58.

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:	Disbursements
Salaries and expenses.....	¹ \$104, 539, 046. 33
Printing and binding.....	155, 032. 86
Hospital and domiciliary facilities and services, Veterans' Administration.....	4, 002, 650. 93
Public Works Administration Act of 1938 (allotment to Veterans' Administration 1938-42).....	42, 502. 37
Army and Navy Pensions and military and naval compensation.....	431, 298, 459. 93
Military and naval insurance.....	15, 490, 931. 27
Adjusted service and dependent pay.....	253, 196. 34
Vocational rehabilitation.....	² 3, 641. 63
Military and naval family allowance.....	² 2, 011. 50
Miscellaneous.....	25, 885. 59
Trust funds:	
U. S. Government life insurance fund.....	44, 481, 192. 02
National service life insurance.....	960, 608. 14
Adjusted service certificates.....	43, 227, 404. 24
Army allotments.....	² 205. 56
General post fund.....	35, 906. 51
Funds due incompetent beneficiaries.....	124, 148. 39
Personal funds of patients, Veterans' Administration.....	2, 702, 885. 67
Total.....	647, 333, 991. 90

¹ Includes adjustments on lapsed appropriations—Medical and hospital services, ²\$2,071.40 and National Home for Disabled Volunteer Soldiers, ²\$5.60.

² Credit.

The amount shown for the appropriation, "Salaries and expenses," includes net disbursements of \$987,004.75 from allotments made to other Government agencies for the care and treatment of Veterans' Administration beneficiaries.

Disbursements for adjusted service certificates include amounts for repayment of loans, due to a change in the method of reporting as of July 1, 1941, to conform to Executive Order No. 8512 and Regulation No. 1 issued pursuant thereto. Actual disbursements for the fiscal year 1942 amounted to \$1,659,220.95.

SUPPLY ACTIVITIES

During the fiscal year there was obligated, out of the appropriation "Salaries and expenses," for subsistence supplies the amount of \$11,760,614 for expendable supplies (other than subsistence) \$6,903,792, and for nonexpendable supplies (equipment) \$1,814,851. The obligations for expendable supplies (including subsistence) amounted to 17.59 percent of the total obligations from the appropriation "Salaries and expenses" while the obligations for nonexpendable supplies amounted to 0.17 percent.

During this year there were received 16,305 requisitions for supplies and equipment. The handling of these requisitions required the solicitation of bids from 68,920 prospective bidders, the execution of 3,746 contracts, the issuance of 16,922 purchase orders, 6,295 letters of authority to purchase and 2,269 shipping orders on Supply Depots. There were handled 1,778 contracts for services such as hospitalization in other than Government facilities, burial, electricity, gas, water, etc.

There were in operation at our facilities 99 concessions such as stores, restaurants, barber shops, etc., from which was realized as rental the sum of \$100,729.48, which was covered into miscellaneous receipts, Treasury Department.

While the rapid conversion of industry to war production has presented many difficulties in the procurement of materials, supplies, and equipment during this year, the service of supply by mutual cooperation with the War Production Board has provided the needs of the facilities to enable them to render adequate service to veterans receiving medical treatment and domiciliary care.

LEGAL ACTIVITIES

LEGISLATION

During that part of the first session of the Seventy-seventh Congress after June 30, 1941, and that part of the second session which came within the fiscal year ended June 30, 1942, there were 1,231 bills introduced pertaining to veterans' benefits, many of which had for their purpose material changes in existing laws affecting veterans' relief. Of these, 963 were general bills and 268 were for private relief. For the fiscal year there were 208 reports furnished Committees, Members of Congress, the Bureau of the Budget, and the President on proposed legislation. In addition to these reports there were 1,067 miscellaneous letters and memoranda prepared concerning legislative matters. There were 64 separate drafts of proposed legislation prepared for committees and Members of Congress. There were 97 digests prepared on pending bills, including a chronology of the legislative action taken thereon. Four hundred and fifty-one committee reports and 48 documents became a part of the legislative history during the fiscal year. Eighty-four studies and résumés were conducted during the fiscal year on legislative problems and proposals affecting the Veterans' Administration.

Digests of laws affecting the Veterans' Administration, which were enacted subsequent to June 30, 1941, up to and including August 21, 1941, were reported in the annual report for the fiscal year ending June 30, 1941, on pages 32 and 33. The following statement embraces laws enacted in the Seventy-seventh Congress, subsequent to August 21, 1941, to the time of preparation of this report:

New legislation.—Public, No. 262, Seventy-seventh Congress, September 26, 1941, provided that members of the Reserve Corps of the Army who were called into the active service in excess of 30 days subsequent to February 28, 1925, who are now disabled from disease or injury contracted or received in line of duty while so employed shall receive the same retirement pay and hospital benefits as are provided for those in the Regular Army.

Public, No. 289, Seventy-seventh Congress, November 5, 1941, authorized the issuance of insurance in the amount of \$10,000 under the National Service Life Insurance Act of 1940 to enlisted personnel of the Naval Reserve and Marine Corps Reserve, while on active duty undergoing training leading to designation and during enlisted service as an aviation pilot, premiums to be paid by the Government. Upon release from active duty or discharge, or upon commissioning, they have the option of continuing such insurance at their own expense.

Public, No. 353, Seventy-seventh Congress, December 17, 1941, making supplemental appropriations for the national defense for the fiscal years ending June 30, 1942, and June 30, 1943, as to the Veterans' Administration, provided \$642,125 for salaries and expenses for the fiscal year ending June 30, 1942, on account of the enactment of the act of August 1, 1941 (Public, No. 200, 77th Cong.), amending the Classification Act of 1923, as amended, and Executive Order No. 8882 issued September 3, 1941, under the authority of said act, and on account of Executive Order No. 8842, issued August 1, 1941.

Public, No. 359, Seventy-seventh Congress, December 19, 1941, amended Veterans Regulation No. 1 (a), part II, paragraph 1 (c) to include for wartime rates disabilities and deaths resulting from injury or disease received in line of duty (1) as a direct result of armed conflict, or (2) while engaging in extrahazardous service, including such service under conditions simulating war, or (3) while the United States is engaged in war. The provisions of the act apply to disability or death occurring prior to the effective date of the act, but payments cannot be made for any period prior to date of enactment, or date of receipt of application, whichever is the later.

Public, No. 360, Seventy-seventh Congress, December 20, 1941, provided in section 10 for an amendment to section 602 (d) of the National Service Life Insurance Act to permit the granting of insurance without medical examination to any person in the active service upon application made within 120 days after December 20, 1941, upon payment of premiums. After expiration of 120 days any such person may be granted National Service Life Insurance at any time upon application, payment of premiums, and evidence of good health.

This act also provided that any person in the active service on or after October 8, 1940, who, while in such service and before the expiration of 120 days after the date of enactment of the act, dies or has died in line of duty (including death resulting from disease or injury incurred in line of duty), without having in force at the time of such death Government insurance in the aggregate amount of at least \$5,000, shall be deemed to have applied for and to have been granted insurance as of the date of entry into active service or October 8, 1940, whichever is later, in the sum of \$5,000 payable as provided in section 602(h), except that payments thereunder shall be made only to the following beneficiaries and in the order named: (a) to the widow or widower of the insured, if living and while unmarried; (b) if no widow or widower entitled thereto, to the child or children of the insured, if living, in equal shares; (c) if no widow or widower entitled thereto, or child, to the dependent mother or father of the insured, if living, in equal shares.

This act further provided that any person in the active service on or after October 8, 1940, who, while in such service and before the expiration of 120 days after the date of enactment of this act, suffered in line of duty total disability continuously for 6 months or more without having in force at the time of such disability Government insurance in the aggregate amount of at least \$5,000, shall be deemed to have applied for and to have been granted insurance in the aggregate sum of \$5,000 effective as of the date of such disability was so suffered but not prior to October 8, 1940. Provision was made for the waiver of premiums during the continuation of such total disability. The Administrator was authorized to transfer from the National Service Life Insurance appropriation to the National Service Life Insurance Fund

such sums as may be necessary to cover all losses incurred and premiums waived thereunder.

Public, No. 361, Seventy-seventh Congress, December 20, 1941, an act "to facilitate standardization and uniformity of procedure relating to determination of service connection of injuries or diseases alleged to have been incurred in or aggravated by active service in a war, campaign, or expedition," enacted into law certain policies of the Veterans' Administration pertaining to and governing the granting of service connection of disabilities.

Public, No. 365, Seventy-seventh Congress, December 22, 1941, extended the benefits of hospitalization and domiciliary care administered by the Veterans' Administration to retired officers and enlisted men of the Army, Navy, Marine Corps, and Coast Guard who served honorably during a war period, in the same manner as such benefits are furnished to veterans of any war, subject to the reduction provisions of Veterans Regulation No. 6 (c), paragraph VI (A).

Public, No. 382, Seventy-seventh Congress, "An act relating to the disposition of personal property of certain deceased patients or members of United States Veterans' Administration facilities," approved December 26, 1941, amended the act of June 25, 1910, so as to make its provisions applicable to those receiving hospital treatment as well as those receiving domiciliary care in Veterans' Administration facilities, to authorize sale or use of assets other than cash and to specify the purposes for which the post fund may be used.

Public, No. 448, Seventy-seventh Congress, February 10, 1942, provides that all cash balances in the United States Government Life Insurance Fund and the National Service Life Insurance Fund on the enactment of this act, together with all moneys thereafter accruing to such funds shall be deposited with the Treasurer of the United States in the disbursing accounts of the Chief Disbursing Officer, Division of Disbursement, and shall be available for disbursement for meeting all expenditures and making investments without covering into the Treasury and withdrawal on money requisitions.

Public, No. 451, Seventy-seventh Congress, February 11, 1942, amended the National Service Life Insurance Act of 1940 to enable a person in active service to secure such insurance by advancement from appropriations for active service pay of a sufficient amount to meet the first premium thereon, such amount to constitute a lien upon any service or other pay accruing to the person for whom such advance was made. Any amount so advanced in excess of available service or other pay shall constitute a lien against the policy.

Public, No. 463, Seventy-seventh Congress, First Deficiency Appropriation Act, 1942, approved February 21, 1942, appropriated \$26,987.46 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 490, Seventy-seventh Congress, March 7, 1942, provided for continuing the payment of pay and allowances of personnel of the Army, Navy, Marine Corps, and Coast Guard, including the retired and Reserve components thereof, the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the executive departments, independent establishments, and agencies, during periods of absence from post of duty.

The act makes provision for the support of dependents of personnel of the Army, Navy, Marine Corps, Coast Guard, including the retired

and Reserve components of those services, the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the various Government departments, who have been reported as missing, missing in action, interned in a neutral country, or captured by an enemy, and who are not presumed to be dead or to have deserted.

In general, the purposes of the act are to provide authorization for the continued payment or credit in the accounts of the pay and allowances of missing persons for 1 year following the date of commencement of absence from their posts of duty or until such persons have been officially declared dead; the continued payment for the same period of the allotments for the support of dependents and for the payment of insurance premiums, and for regular monthly payments to the dependents of missing persons, in the same manner in which allotments are paid, in those instances in which the missing persons had neglected to provide for their dependents through the medium of allotments, such payments to be deducted from the pay of the missing persons in the same manner in which allotments are paid.

Public, No. 513, Seventy-seventh Congress, April 2, 1942, amended the naturalization laws to provide for the expeditious naturalization of those former citizens of the United States who have lost United States citizenship through service with the allied forces of the United States during the first or second World War.

Public, No. 528, Seventy-seventh Congress, Sixth Supplemental National Defense Appropriation Act, 1942, approved April 28, 1942, as to the Veterans' Administration, provided \$1,600,000 under the heading, "Administration, medical, hospital, and domiciliary services", and \$70,000 under the heading, "Printing and binding".

Public, No. 537, Seventy-seventh Congress, May 2, 1942, amended Public Law No. 35, Seventy-seventh Congress, approved April 11, 1941, relieving disbursing officers, certifying officers, and payees in respect of certain payments made in contravention of appropriation restrictions regarding citizenship status to afford such relief where certain payments were made in contravention of a similar restriction contained in the 1942 appropriation act and to permit payment to such noncitizen officers and employees for services rendered to January 1, 1942. Public, No. 35, only affected such payments as were made prior to January 1, 1941.

Public, No. 556, Seventy-seventh Congress, May 14, 1942, amended section 301 of the World War Veterans' Act, 1924, as amended, to provide the privilege of renewing expiring 5-year level premium term policies for a fourth 5-year period.

Public, No. 571, Seventy-seventh Congress, June 5, 1942, provided that cadets of the United States Military Academy who are undergoing flight training involving participation in regular and frequent aerial flights shall be entitled to the same insurance benefits as are provided by the act of June 3, 1941, Public, No. 99, Seventy-seventh Congress, for enlisted men of the Army detailed as aviation students.

(The act of June 3, 1941, Public, No. 99, 77th Cong., provided 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.)

Upon completion of the prescribed training as aviation students, and until permanently relieved from duty involving participation in regular and frequent aerial flights the insurance provided shall continue but the premiums shall be deducted from their pay. Upon being permanently relieved from such duty the insurance may be continued at the option and expense of the individual.

Public, No. 591, Seventy-seventh Congress, June 5, 1942, provides that for the purpose of laws administered by the Veterans' Administration, if satisfactory evidence is produced establishing the fact of the continued and unexplained absence of an individual from his home and family for a period of 7 years, and that after diligent search no evidence of his existence after date of disappearance has been found or otherwise received, the death of such absentee as of the date of the expiration of such period may be considered as sufficiently proved.

Public, No. 601, Seventy-seventh Congress, June 10, 1942, amended Veterans Regulation No. 1 (a), part III, paragraph 1 (f), increasing the rate of pension payable to World War veterans and veterans of the Spanish-American War, including the Boxer Rebellion and Philippine Insurrection, based upon permanent and total disability not connected with the service, from \$30 to \$40 per month.

Public, No. 630, Seventy-seventh Congress, Independent Offices Appropriation Act, 1943, approved June 27, 1942, provides a total appropriation for the Veterans' Administration of \$601,195,088 made up of the following items: \$110,909,088 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; \$138,000 for printing and binding; \$445,000,000 for compensation, pensions, gratuities, and allowances, including emergency officers' retirement pay; \$12,821,000 for military and naval insurance; \$27,770,000 for transfer to the National Service Life Insurance Fund, in accordance with the provisions of the National Service Life Insurance Act of 1940; \$4,557,000 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. 648, Seventy-seventh Congress, Second Deficiency Appropriation Act, 1942, approved July 2, 1942, appropriated \$1,113.59 for payment of authorized claims affecting the Veterans' Administration.

Public, No. 651, Seventy-seventh Congress, Emergency Relief Appropriation Act, fiscal year 1943, approved July 2, 1942, in section 9 (a) thereof continued the provision for preference in Work Projects Administration employment for veterans of any war, campaign, or

expedition. The preference includes any unmarried widows or any such veterans and the wives of any such veterans who are unemployable and who have been certified as in need of any employment. A proviso was added to this section so as to permit employment of the veteran, unremarried 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 the veteran, widow or wife would receive if employed by the Work Projects 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 Work Projects Administration projects where the worker has been continuously employed by such projects more than 18 months.

Public, No. 658, Seventy-seventh Congress, July 8, 1942, "An act to create the title of flight officer in the Army Air Forces, to amend the Army Aviation Cadet Act, and for other purposes," section 7, amended section 5 of the Army Aviation Cadet Act of June 3, 1941, Public, No. 97, Seventy-seventh Congress, which provided for issuance of Government life insurance in the amount of \$10,000 premiums to be paid by the Government. Under Public, No. 97, upon being commissioned as second lieutenants, Air Corps Reserve, they were granted the option of continuing such policies at their own expense. Under Public, No. 658, the \$10,000 insurance is granted under the National Service Life Insurance Act of 1940 to aviation cadets who are undergoing courses of instruction which require them to participate regularly and frequently in aerial flights, premiums to be paid by the Government. Upon being commissioned as second lieutenants, or appointed as flight officers and until permanently relieved from duty involving participation in regular and frequent aerial flights, the insurance provided for aviation cadets or aviation students under this or other existing law shall continue, but the premiums shall be deducted from their pay. Upon being permanently relieved from duty involving participation in regular and frequent aerial flights, release from active duty, or discharge, the insurance of aviation cadets, flight officers, and officers may be continued at the option and expense of the individual concerned.

Public, No. 667, Seventy-seventh Congress, July 11, 1942, "An act to amend subsection (3) of section 602 (d) of the National Service Life Insurance Act, as amended, and for other purposes," amended section 602 (d) of the National Service Life Insurance Act of 1940, as amended by section 10 of Public No. 360, Seventy-seventh Congress December 20, 1941, *supra*, to clarify the language thereof; to extend insurance protection to cases where the person in active service on or after December 7, 1941, and prior to April 20, 1942, was captured, besieged, or otherwise isolated by the forces of any enemy of the United States, and to establish definite procedure relative to claims, waiver of premiums, and issuance of policies.

The act also incorporated provisions including principally the clarifying of the National Service Life Insurance Act, as amended, pertaining to the permitted class of beneficiaries, with particular reference to the terms "parent," "father" and "mother," and removed

the insurance limitation which, under the prior law, precluded the payment of higher rates of death compensation or pension because of the receipt of certain monthly amounts of yearly renewable term or automatic insurance, or National Service Life Insurance.

Public, No. 690, Seventy-seventh Congress, July 30, 1942, has for its primary purpose the granting of pension rates to widows, children and dependent parents based upon peacetime service connected death at approximately 75 per centum of the rates paid for wartime service connected death under Public No. 198, Seventy-sixth Congress, approved July 19, 1939. As to the widows, the prior rates were \$22 for age under 50 years; \$26 for age 50 to 65 years and \$30 for age over 65 years. Under Public, No. 690, the rates for widows are \$30 for age under 50 years and \$35 for age 50 years or over. Uniform increases resulting from the change to 75 per centum of the rates payable under Public No., 198, Seventy-sixth Congress, are provided for children. As to parents, the prior rates were \$15 for a dependent mother or father, or both, \$11 each. Under Public, No. 690, the rates are \$30 for a dependent mother or father, or both \$20 each. Under the prior law an aggregate limitation of \$56 applied to the widow and children and dependent parents. Under Public, No. 690, the aggregate limitation of \$62 applies only to the widow and children.

Secondly, this act applies to peacetime cases generally, and to World War II and other cases under Public, No. 359, Seventy-seventh Congress, approved December 19, 1941, the provision applicable to the Spanish American War, including the Boxer Rebellion and the Philippine Insurrection, and World War I, whereby death pension or compensation is payable as of the day following the death of the veteran if claim is filed within one year after the death of the veteran, otherwise from date of application.

Public, No. 698, Seventy-seventh Congress, August 4, 1942, an act "to repeal certain laws and to amend other laws relating to naval aviation cadets, to provide for aviation cadets in the Naval Reserve and Marine Corps Reserve, and for other purposes," established in Section 5 thereof a uniform provision pertaining to the granting of Government life insurance in the amount of \$10,000 to aviation cadets reporting for active duty, and providing for payment of premiums on such insurance by the Government during the period of their active duty. It provides that upon discharge, release from active duty, or other termination of aviation cadet status, such insurance may be continued at the option and at the expense of the individual concerned. When aviation cadets are commissioned such Government life insurance is continued but the premiums are deducted from the pay of the officers so insured and paid direct to the Administrator of Veterans' Affairs. When such commissioned officers are released from active duty or discharged, the insurance may be continued at the option and at the expense of the individual concerned.

Public, No. 732, Seventy-seventh Congress, October 6, 1942, amended Public, No. 861, Seventy-sixth Congress (Soldiers' and Sailors' Civil Relief Act of 1940). This law has for its purpose the safeguarding of the civil interests of persons in active service in the military and naval establishments. Article IV of that act dealing with insurance is administered by the Veterans' Administration. The amendment of October 6, 1942, substitutes a more workable law and avoids much administrative work required by insurance com-

panies and the Veterans' Administration under article IV as previously enacted. The following are the principal changes made: (1) The policies of insurance covered by the bill include term insurance and any benefit in the nature of life insurance arising out of membership of any fraternal or beneficial association; (2) the act covers policies applied for and on which a premium was paid prior to the date of the approval of the act or not less than 30 days before entry of the insured into military service; (3) the act is specifically made inapplicable to insurance issued under the War Risk Insurance Act, as amended, the World War Veterans' Act, as amended, or the National Service Life Insurance Act of 1940, as amended; (4) application for protection under article IV may be made by an agent of the insured or the beneficiary, if the insured is outside the continental limits of the United States; (5) the Veterans' Administration is required to give notice to military and naval authorities of the provisions of article IV, including an explanation of its provisions; (6) the amount of insurance protection available under article IV is increased from \$5,000 to \$10,000; and (7) the period during which insurance protection may be continued after separation from active service is increased from 1 to 2 years.

Public, No. 749, Seventy-seventh Congress, October 17, 1942, amended section 10 of Public No. 360, Seventy-seventh Congress. The purpose is to grant National Service Life Insurance in the amount of \$10,000 to certain Navy or Army flying cadets and aviation students who died as a result of aviation accident in line of duty between October 8, 1940, and June 3, 1941.

INTERPRETATIVE LAW

During this year 999 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, 4,471 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 1942 the following matters were completed: 249 applications of attorneys were approved and 19 denied; 2 applications of agents were approved and 2 denied.

Civil litigation.—Twenty-three suits not under Section 19 were disposed of as follows: 6 Court of Claims suits—3 suits filed in the Court of Claims for extra costs incurred, 1 dismissed on plaintiff's motion, 2 dismissed; 1 suit filed in the Court of Claims to compel payment of \$9,549.37 for towels, etc., dismissed; 1 suit filed in the Court of Claims for furnishing certain departments of the Government with bran, etc., judgment for defendant; 1 suit filed in the Court of Claims for damages sustained in construction of Veterans' Administration hospital, judgment for defendant; 14 mandamus suits—2 suits to compel payment of insurance, dismissed pursuant to Law Rule No. 24; 2 suits to set aside forfeiture and compel payment of insurance, dismissed for want of jurisdiction under section 11, Public, 866, Seventy-sixth Congress; 1 action to set aside forfeiture and recover compensation, judgment for defendant dismissing suit under section 11; 1 suit to compel payment of compensation, dismissed; 1 suit to recover pension as

alleged widow of veteran, dismissed; 1 motion to require Treasury Department and Veterans' Administration to deliver funds to Committee; motion withdrawn; 1 suit by Administrator of veteran's estate to recover additional moneys alleged to be owing under adjusted-compensation certificate, dismissed; 1 action to set aside forfeiture and to compel payment of compensation, dismissed for want of jurisdiction under section 11; 1 suit to compel Veterans' Administration to pay hospitalization, motion filed to dismiss under section 11 and court indicating favorable action, suit was dismissed; 1 suit against United States for alleged delays caused by United States, dismissed; 1 suit for specific performance of contract, dismissed for want of jurisdiction; 1 suit to declare a lien against Veterans' Administration property at Mountain branch, dismissed as to Government; 2 recovery suits—1 suit by United States to recover adjusted compensation paid to wrong party, no cause of action against one defendant and other defendants insolvent, hence suit dismissed; 1 suit by United States to recover proceeds of adjusted service certificate erroneously paid to defendants, compromised on the payment of \$150 to Government, and suit dismissed at defendant's costs; 1 suit on damages—1 suit against Veterans' Administration officials for alleged malpractice, judgment for defendant.

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 30, 1941, 159 cases which were in the course of consideration and investigation. During the fiscal year 330 complaints of violations of laws were received, considered, and investigated, which, with the number on hand made a total of 489 cases. One hundred twenty-two of these cases were submitted to the Department of Justice for consideration of United States attorneys and 218 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 149 cases remained in the course of investigation on June 30, 1942.

There were pending in the Department of Justice on June 30, 1941.

a total of 142 cases. There were submitted during the fiscal year 122 cases, making a total of 264 cases. Of these 127 were disposed of by the Department of Justice, leaving a balance on June 30, 1942, of 137 cases.

The 127 cases were disposed of as follows:

Acquittals.....	3
No bills.....	6
Convictions.....	55
Closed by Department of Justice.....	53
Nolle Prosequi.....	8
Defendant died.....	1
Statute of Limitations bars prosecution.....	1

In explanation it may be stated that the 53 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, 1942, there was no Federal legislation directly affecting the guardianship program. In Kentucky, the uniform Veterans' Guardianship Act, originally adopted in 1930, was revised and reenacted. The principal changes relate to statutory recognition of the Administrator of Veterans' Affairs as a party in interest in guardianship proceedings involving beneficiaries of the Veterans' Administration; the commitment of mental patients for proper care and verification of existence of assets in the hands of fiduciaries. The Kentucky enactment is substantially in accord with the revised form of the Uniform Veterans' Guardianship Act tentatively approved by the National Conference of Commissioners on Uniform State Laws at its annual meeting held at Indianapolis, Ind., in 1941, and referred to a subcommittee for clarification and report of a redraft to the 1942 meeting of the conference. Veterans' Administration representatives cooperated with the national conference, generally, and with its revision committee in the preparation of the proposed final draft and report thereon for submission to its 1942 annual conference. Upon final adoption by the national conference, it is the practice of the commissioners in their respective States, to take appropriate steps for presentation of the perfected uniform bill to the State legislature for consideration. It is contemplated that the revised Uniform Veterans' Guardianship Act will be presented to the legislative bodies of some forty States in 1943.

The number of beneficiaries under guardianship decreased from 83,439 on June 30, 1941, to 81,114 on June 30, 1942. Minors decreased from 39,963 to 37,778 and incompetents decreased from 43,476 to 43,336.

These beneficiaries' estates received during the year a total of \$40,049,686.95 through payments and earnings, over \$1,000,000 less than in the preceding fiscal year. The total of such estates, including cash balances and investments, amounted to \$159,935,514.67. Illegal investments aggregated \$142,931.26, a decrease of \$13,064.62 as shown for the previous fiscal year.

Losses and recoveries or savings were reported as follows:

Embezzled or misappropriated.....	\$107,767.05
Lost on deposits.....	19,091.77
Lost on investments.....	108,043.43
Recoveries and savings for beneficiaries by chief attorneys' offices:	
Of amounts embezzled or misappropriated.....	154,641.03
On investments and expenditures.....	536,962.29
On commissions.....	13,969.26
On fees.....	7,885.74
On contemplated investments and expenditures prevented.....	153,981.43
Legal services rendered.....	386,062.13
Total recoveries and savings.....	1,253,501.88

Actual cash collections for beneficiaries totaled \$300,075.02, and for the United States from escheated funds, overpayments and illegal payments \$81,256.47.

Court appearances were made in 12,282 cases. The following guardianship cases are worthy of mention:

In *Hall v. Verdel* (40 F. Supp. 941), the District Court, Western District of Virginia, declined to grant writ of habeas corpus for the purpose of determining whether statutes of Virginia, under which the veteran had been examined, adjudicated insane and committed to a Veterans' Administration Facility, constituted procedure in violation of the Federal Constitution, in that it deprived him of his liberty without due process of law, where it appeared that the petitioner had not exhausted his opportunities in Virginia courts to question the validity of the statutes.

The Supreme Court of Iowa, in *In re Cannon's Guardianship* (1 N. W. (2d) 217), affirmed an order denying application of an incompetent veteran's guardian for a nunc pro tunc order authorizing purchase of realty and removing the guardian, and rejected the guardian's contention that it was error to consider any subject other than the application for a nunc pro tunc order. The Veterans Administration had filed an answer resisting such application and praying for the guardian's removal. The court held that the guardian's failure to secure prior court authorization before making the investment, which the Iowa statute requires, afforded sufficient ground to support the trial court's order removing the guardian, such action being discretionary.

In *Harrison v. Tonge* (19 S. E. (2d) 535), the Court of Appeals of Georgia, Division No. 1, held that an order by the Court of Ordinary, wherein the guardianship of certain minor beneficiaries of the Veterans' Administration was pending, entered without service of notice on the Veterans' Administration as required by section 49-817, Georgia Code of 1933 (Uniform Veterans' Guardianship Act) was void and subject to collateral attack by a caveat interposed to the guardian's subsequent annual accounting. In *Rentz v. King* (17 S. E. (2d) 896), the Court of Appeals of Georgia, Division No. 2, held that the appointment of a guardian for a veteran without the findings of a commission, pursuant to section 49-801, Georgia Code of 1933 (Uniform Veterans' Guardianship Act) does not render void any contracts made by him during the guardianship. The effect of the decision in substance, is that the civil rights of the veteran are not impaired by virtue of the guardianship.

In *In re Gaddis' Guardianship* (120 Pac. (2d) 849), the Supreme Court of Washington held that the transfer of a guardianship established in one county to another county in the State, even if the residence (domicile) of the incompetent ward is or can be changed by reason of his confinement in a hospital in another county, is void, there being no Washington statute authorizing such transfer; that the Superior Court of the county wherein the guardianship was originally established retains exclusive state-wide jurisdiction of the ward's estate until all matters pertaining to the guardianship are completely disposed of.

In *United States Fidelity and Guaranty Company v. Chambers* (160 S. W. (2d) 888), the Supreme Court of Arkansas, denied a writ of prohibition to prevent the probate judge from exercising jurisdiction to authorize the expenditure of funds in the hands of the guardian of an incompetent veteran for the purchase of a home for his ward. The court held in effect, that while the Arkansas statutes neither specifically authorize nor forbid the purchase of realty by a guardian for such purpose, the language of the statute, which requires that the court make the necessary orders with respect to the person of the ward and "for the management of his estate and the support and maintenance of his family * * *" is broad enough to empower the court to authorize the purchase of a home for the ward and his dependent family suitable to their means and station in life.

The Supreme Court of Wisconsin, in the *Guardianship of Letourneau* (300 N. W. 248), decided that adjusted service bonds (bonus bonds) held by the guardian of an incompetent veteran are not subject to claims of the State for maintenance of the veteran in a State hospital. This result is based on the language of section 686c of title 38, United States Code. A clear distinction is drawn by the court between the language and effect of section 686c and of section 454a. The latter pertains to other benefits accruing to veterans under Federal Statutes.

The Supreme Court of Michigan reached the same result as to the adjusted service bonds in a recent decision in the case of *Auditor General v. Olezniczak* (4 N. W. (2d) 679).

The controversies incident to the failure and liquidation of National Surety Co., mentioned on page 47 of the 1940 report and page 36 of the 1941 report, have been concluded. The two pending claims mentioned in the latter have been finally allowed in the aggregate sum of \$13,355.71. The aggregate of the claims (judgments) allowed to the veterans in the liquidation proceedings is \$154,000. The liquidator has paid dividends aggregating 55½ percent. It is expected that the liquidation will be completed and the final dividend of about 2 percent paid early in 1943. In addition to these sums collection on certain of such claims (some after judgment), has been made from other sources. These other collections aggregate \$87,188.00.

The litigation involving certain banks in Illinois was mentioned on page 49 of the 1940 report. It was there anticipated that there would be a loss of about 15 percent of the claims against one bank. The liquidation has now progressed to the point that it appears reasonably certain that the principal of the veterans' judgments against that bank, as well as the other closed banks, will be collected in full.

APPEALS

During this fiscal year, the Board of Veterans' Appeals rendered 34,563 appellate decisions involving 18,616 cases, the ratio of decisions to appellants being 1.86. During this period, 1,103 cases were remanded for further development of the evidence and reconsideration by agencies of original jurisdiction.

At the close of the fiscal year, appeals were pending in 6,041 cases. This represents a decrease of 5,313 from the number of cases pending on June 30, 1941. Of the cases in pending appellate status, 3,222 had been docketed for appellate consideration and 2,819 were pending further development of the evidence and certification by the agencies of original jurisdiction.

During the fiscal year, formal recorded hearings were held in 6,987 cases. As of June 30, 1942, hearings were pending in 816 cases.

Benefits to veterans or the dependents of veterans of all wars, except the Mexican War, as well as veterans of the Regular Establishment or 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

The national war effort has caused the Veterans' Administration to lose the services of employees in all classes due to their release for military duty and transfer to other Government agencies or because of greater opportunities for employment in war industries. Consequently a vigorous and concerted program of employment and recruitment was immediately initiated to meet this condition. Action was also taken to anticipate further personnel needs in connection with expansion requirements. Losses were felt initially among the hospital attendant personnel.

For the purpose of developing methods whereby the more serious employment situations might be alleviated, studies were instituted and surveys conducted of conditions existing in critical areas which resulted in the adoption of new procedures designed to aid in accelerating recruitment in every possible way and to reduce separations from the service. Employees whose contracts of employment required deductions for quarters and subsistence were relieved of these charges thus providing greater cash salaries; the percentage of employees required to live on a station to meet emergency needs was reduced; women were appointed to positions ordinarily filled by men; notably those in the attendant group; certain reallocations of positions to higher grades were effected; restrictions as to the employment of members of a family at the same station were removed; discharged patients have been employed; minimum age and physical requirements have been lowered; especially meritorious promotions have been authorized and special recruiting with appointments for training positions and transfers to stations where situations have been acute was accomplished.

Serious employment conditions continue to develop in certain areas making necessary the extension of these emergency measures. The Veterans' Administration has requested the War Manpower Commission to consider action necessary to effectively utilize manpower for the work of the Administration in order to maintain its required

personnel strength as well as to assure the meeting of increased needs. This has had particular reference to positions in the lower salaried levels such as hospital and mess attendants to insure service to sick and disabled veterans of previous wars and those of the present war. Personal appearances have been made before the Commission when detailed information and data concerning this situation have been presented.

With reference to staff and technical employees, the employment problem has been serious in certain categories where by reason of their education and training they have qualified for commissions in military and naval service. Because of losses of medical officers, appointment policies have been liberalized and the original appointments of physicians have been made in other than minimum grades.

Our obligations and responsibilities in the care and treatment of disabled veterans has required that most positive action be taken to avoid any serious impairment of service and accordingly arrangements have been negotiated with the Secretary of War and the Secretary of the Navy whereby qualified medical and dental officers of the Veterans' Administration will on application be commissioned in those services in an inactive status, remaining with the Veterans' Administration. This action potentially involves about 1,800 physicians and dentists. While results have been temporarily helpful through this arrangement, it is found that younger physicians especially continue to desire active military service and are not satisfied to remain in an inactive status. Consequently, more radical procedures are under consideration in order to afford maximum protection in our several functions and activities.

The nursing staff also has been affected by losses to the armed forces. Conditions have been observed, looking toward meeting the situation by appointing nursing assistants and by utilizing the services of nurses aides of the American Red Cross.

In the further amelioration of our personnel problems the Office of Personnel, has continued to develop programs relating to personnel relations, training, placement, safety and health, including the establishment of an employee counselling service.

On June 30, 1942, there were on the rolls of the Veterans' Administration 45,342 employees (exclusive of those on a per diem and per hour basis) whose aggregate gross annual salaries, including allowances, totaled \$74,216,903 as compared with 44,465 employees and \$71,337,046 in annual salaries on June 30, 1941, a net increase of 877 employees and \$2,879,857 in aggregate annual salaries.

	June 30, 1942		June 30, 1941		Increase or decrease	
	Employees	Annual salaries	Employees	Annual salaries	Employees	Annual salaries
Central office	6,522	\$12,721,740	6,172	\$12,052,400	350	\$669,340
New York branch	1,103	1,753,980			1,103	1,753,980
Total	7,625	14,475,720	6,172	12,052,400	1,453	2,423,320
Field	37,717	59,741,183	38,293	59,284,646	-576	456,537
Grand total	45,342	74,216,903	44,465	71,337,046	877	2,879,857

At the close of this year 59.26 percent of the male and 10.27 percent of the female employees on the rolls were ex-service, while 42.66 percent of the total personnel had such status.

STATISTICAL TABLES

NOTE.—All figures shown under World War II represent cases in which entitlement is based upon disability or death incurred in military or naval service on or after December 7, 1941. Cases based upon service in the armed forces from August 27, 1940 (National Emergency) to December 7, 1941, are included under Regular Establishment.

MEDICAL AND DOMICILARY TABLES

TABLE 1.—*Clinical laboratory tests and X-ray examinations, fiscal years 1924-42*

Fiscal year	Classified laboratory tests		X-ray examinations	
	Out-patient	In-patient	Out-patient	In-patient
1942	309,661	3,402,240	140,986	428,027
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	442,530	1,582,659	228,064	302,049
1931	393,897	1,065,771	229,297	193,674
1930	176,181	910,683	112,694	150,531
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 1924-42*

Fiscal year	Individuals treated	Treatments	Individuals examined	Examinations	Operations	Anesthetics	Sent to hospital	Hospital visits	Home visits
1942	296,390	1,003,429	350,310	933,812	3,630	34	133,762	5,034	30,193
1941	367,752	1,176,658	412,001	1,111,589	4,480	32	139,360	8,303	33,700
1940	401,090	1,169,684	420,885	1,124,374	3,786	50	138,108	9,776	35,517
1939	374,533	1,079,663	410,595	1,127,162	2,822	33	127,258	10,044	35,241
1938	345,798	994,968	387,119	1,128,587	3,145	25	102,345	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	48,651
1930	223,018	786,599	325,112	950,252	968	245	93,448	15,319	42,156
1929	233,491	795,725	303,635	890,020	1,679	323	82,792	18,572	42,305
1928	260,590	827,122	322,302	871,756	2,364	423	73,472	19,666	38,633
1927	262,420	873,577	338,761	922,364	2,600	1,081	71,340	28,800	34,972
1926	346,968	1,044,124	331,947	936,744	4,289	2,177	67,871	49,259	35,063
1925	568,097	1,257,967	-----	1,144,330	5,863	3,085	59,916	81,680	38,091
1924	763,789	1,703,317	-----	1,363,295	15,312	3,758	47,965	95,992	45,152

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TABLE 3.—Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-42

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1942	913,380	817,360	96,020	10.5	90,049	84,799	5,250	5.8
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	53,543	6,828	11.3
1934	540,384	345,973	194,411	36.0	35,432	29,465	5,967	16.8
1933	752,213	566,156	186,057	24.7	77,902	55,539	22,363	28.7
1932	803,782	594,332	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	904,475	45,922	4.8	93,727	87,446	6,281	6.7
1925	1,141,152	1,099,089	42,063	3.7	116,815	111,103	5,712	4.9
1924	1,515,433	1,456,585	58,848	3.9	187,884	179,933	7,951	4.2

TABLE 4.—Number of out-patient examinations divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-42

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1942	916,132	912,287	3,845	0.4	17,680	16,211	1,469	8.3
1941	1,090,985	1,065,028	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	867,024	831,608	36,016	4.2	17,725	15,505	2,220	12.5
1934	548,320	501,850	46,470	8.5	11,234	9,517	1,717	15.3
1933	1,322,161	1,240,265	81,896	6.2	28,291	22,827	5,464	19.3
1932	2,018,787	1,771,911	246,876	12.2	38,925	31,118	7,807	20.1
1931	1,895,918	1,593,994	301,924	15.9	37,780	32,217	5,563	14.7
1930	920,537	892,290	28,247	3.1	29,715	25,623	4,092	13.8
1929	867,201	843,237	23,914	2.8	22,819	20,286	2,533	11.1
1928	850,023	830,962	19,061	2.2	21,733	19,191	2,542	11.7
1927	903,127	880,956	22,171	2.5	19,237	17,478	1,759	9.1
1926	915,433	886,072	29,461	3.1	21,811	19,830	1,481	6.9
1925	1,120,256	1,084,097	36,159	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 1920-42

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	2,575,010	2,367,411	207,599	-----	1931	109,649	104,522	5,127	-----
1942	179,274	176,728	2,546	24,508	1930	92,115	88,481	3,634	-----
1941	187,374	184,048	3,326	30,201	1929	83,188	80,262	2,926	-----
1940	179,497	176,649	2,848	29,111	1928	73,270	70,854	2,416	-----
1939	165,576	163,250	2,326	29,337	1927	71,967	69,145	2,822	-----
1938	152,966	150,893	2,073	28,585	1926	69,441	64,279	5,162	-----
1937	141,537	139,455	2,082	24,820	1925	76,812	68,474	8,338	-----
1936	120,365	117,915	2,450	13,009	1924	64,053	51,652	12,401	-----
1935	106,897	104,771	2,126	8,656	1923	82,814	59,451	23,363	-----
1934	63,900	63,151	749	8,305	1922	134,354	86,392	47,962	-----
1933	136,626	132,791	3,835	13,492	1921	91,440	48,070	43,370	-----
1932	148,662	142,555	6,107	19,593	1920	43,233	23,623	19,610	-----

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

TABLE 6.—Patients admitted for hospital treatment or domiciliary care during fiscal year 1942 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.....	206,666	24,508	182,158	9,726	24,480	147,952	157,277	8,683	22,843	125,751	22,335	803	1,336	20,146	2,546	240	251	2,055
United States Veterans.....	203,782	24,508	179,274	9,658	24,301	145,315	154,428	8,617	22,667	123,144	22,300	801	1,383	20,116	2,546	240	251	2,055
World War II.....	1,596	4	1,592	764	416	412	1,363	689	411	263	229	75	5	149				
Service-connected.....	1,201	2	1,199	716	368	115	1,128	663	367	98	71	53	1	17				
Non-service-connected.....	395	2	393	48	48	297	235	26	44	165	158	22	4	132				
World War I.....	180,771	22,352	158,419	7,658	21,476	129,285	137,189	6,974	19,984	110,231	18,805	458	1,256	17,091	2,425	226	236	1,963
Service-connected.....	9,588	1,407	8,181	1,210	1,781	5,196	7,438	1,111	1,691	4,633	619	85	60	474	124	14	30	80
Non-service-connected.....	160,264	20,945	139,319	5,984	19,232	114,103	121,362	5,491	17,954	97,917	15,812	305	1,084	14,423	2,145	188	194	1,763
Emergency.....	4,099		4,099	423	438	3,238	2,283	332	316	1,635	1,673	67	110	1,496	143	24	12	107
Observation or examination for insurance, pension, or compensation.....	4,138		4,138	16	11	4,111	3,766	16	10	3,740	360		1	359	12			12
Observation for diagnosis.....	201		201	24	8	169	190	23	7	160	10		1	8	1			1
Observation for temporary hospitalization.....	2,481		2,481	1	6	2,474	2,150	1	6	2,143	331			331				
Spanish-American War.....	13,510	1,370	12,140	225	1,215	10,700	10,377	198	1,136	9,043	1,677	20	72	1,585	86	7	7	72
Service-connected.....	81	9	72	3	3	66	59	1	3	55	13	2		11				
Non-service-connected.....	13,429	1,361	12,068	222	1,212	10,634	10,318	197	1,133	8,988	1,664	18	72	1,574	86	7	7	72
Civil War.....	45	2	43		1	42	34		1	33	9			9				
Non-service-connected.....	45	2	43		1	42	34		1	33	9			9				
All other wars, expeditions, and occupations.....	207	25	182	6	25	151	166	5	24	137	15	1		14	1			
Service-connected.....	8	1	7	3		4	5	2		3	2	1						
Non-service-connected.....	199	24	175	3	25	147	161	3	24	133	13			13				
Regular Establishment.....	7,653	755	6,898	1,005	1,168	4,725	5,299	751	1,111	3,437	1,565	247	50	1,268	34	7	7	20
Service-connected.....	2,767	243	2,524	790	592	1,142	2,094	567	572	955	413	220	13	180	17	3	7	7
Non-service-connected.....	4,886	512	4,374	215	576	3,583	3,205	184	539	2,482	1,152	27	37	1,088	17	4		13
Allied veterans.....	127		127	3	3	111	106	12	3	91	21	1		20				
C. C. C. and W. P. A.....	471		471	3	16	452	470	3	16	451	1			1				
Miscellaneous.....	2,286		2,286	52	160	2,074	2,273	51	157	2,065	13	1	3	9				

TABLE 7.—Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex, and color, fiscal year 1942

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	203,782	183,940	18,479	1,363	24,508	22,188	2,129	191	179,274	161,752	16,350	1,172	8,655	978	25	9,303	760	137	12,894	1,101	106	130,900	13,511	904
Veterans' Administration.....	178,936	161,692	16,088	1,156	24,508	22,188	2,129	191	154,428	139,504	13,959	965	7,721	873	23	9,082	739	105	11,665	988	88	111,036	11,359	749
Federal Security Agency:																								
Marine.....	8,691	7,333	1,320	38					8,691	7,333	1,320	38	254	60	1	18	8		461	62	1	6,600	1,190	36
St. Elizabeths.....	1			1					1			1									1			
U. S. Army.....	5,158	4,909	231	18					5,158	4,909	231	18	334	8		42	2		211	6	1	4,322	215	17
U. S. Navy.....	8,450	7,917	532	1					8,450	7,917	532	1	136	8		81	5		451	33		7,249	486	1
State.....	11	9		2					11	9		2				9	2							
Civil.....	2,535	2,080	308	147					2,535	2,080	308	147	210	29	1	71	6	30	106	12	15	1,693	261	101

TABLE 8.—Beneficiaries remaining under hospital treatment or domiciliary care, June 30, 1942, 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	67,919	11,573	56,346	4,941	34,704	16,701	53,263	4,575	34,009	14,679	2,082	192	206	1,684	1,001	174	489	338
United States Veterans	67,646	11,573	56,073	4,900	34,659	16,514	52,999	4,535	33,968	14,496	2,080	192	206	1,682	994	173	485	336
World War II	834	2	832	451	295	86	794	418	295	81	38	33	5	3	3			
Service-connected	743		743	432	272	39	713	405	272	36	30	27	3	3				
Non-service-connected	91	2	89	19	23	47	81	13	23	45	8	6	2					
World War I	58,752	10,612	49,140	3,976	30,787	14,377	46,487	3,710	30,141	12,636	1,733	101	196	1,436	920	165	450	305
Service-connected	10,772	571	10,201	400	9,258	543	9,840	373	8,970	497	124	18	76	30	237	9	212	16
Non-service-connected	48,037	10,041	37,996	3,423	21,338	13,235	35,946	3,214	21,006	11,726	1,412	71	108	1,233	638	138	224	276
Emergency	671		671	152	169	350	485	123	143	219	143	11	12	120	43	18	14	11
Observation or examination for diagnosis	40		40	1	21	18	39		21	18	1	1						
Observation or examination for insurance, pension, or compensation	232		232		1	231	177		1	176	53		53	2				2
Spanish-American War	3,574	623	2,951	112	1,312	1,527	2,729	101	1,300	1,328	183	4	6	173	39	7	6	26
Service-connected	26	4	22	1	13	8	18	1	12	5	3		3	1	1		1	
Non-service-connected	3,548	619	2,929	111	1,299	1,519	2,711	100	1,288	1,323	180	4	6	170	38	7	5	26
Civil War	18		18		2	16	14		2	12	4			4				
Non-service-connected	18		18		2	16	14		2	12	4			4				
All other wars, expeditions, and occupations	68	13	55		31	24	54		31	23	1		1					
Service-connected	1	1	1		1	1	1		1	1								
Non-service-connected	67	13	54		30	24	53		30	23	1		1					
Regular Establishment	3,400	323	3,077	361	2,232	484	2,921	306	2,199	416	121	54	4	63	35	1	29	5
Service-connected	2,132	100	2,032	278	1,603	151	1,952	234	1,585	133	59	44	1	14	21		17	4
Non-service-connected	1,268	223	1,045	83	629	333	969	72	614	283	62	10	3	49	14	1	12	1
Allied veterans	31		31	6	11	14	23	5	7	11	2		2	6	1	4	1	
C. C. C. and W. P. A.	18		18	3	1	14	18	3	1	14								
Miscellaneous	224		224	32	33	159	223	32	33	158				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, 1942, 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	67,646	1,189	391	885	5,626	797	803	88	685	1,511	1,349	285	4,636	1,740	1,180	1,211	1,344	1,091	476	1,011	2,266	2,072	1,435	824	2,441
United States	66,822	1,189	391	885	5,625	797	803	88	685	1,511	1,349	285	4,636	1,740	1,180	1,211	1,344	1,091	476	1,011	2,266	2,072	1,435	824	2,441
Alabama	1,885	686		47	1	1	2	1	6	129	273		8	2	2	3	64	136		4	1	2		138	15
Arizona	597	3	247	2	199	5				2			21	3	6	2	2			1	3	4	5		10
Arkansas	1,567	27	4	503	149	2			3	8	3	1	5	1	3	75	7	61		2	1	3	3	20	229
California	4,828	2	66	6	4,265	13	2	2	1	2	4	6	24	14	6	10	4	7	1	3	8	14	14	1	21
Colorado	1,322	1	32	4	268	507	2		2	2	1	2	9		8	126	5	2	1	3	1	5	4		48
Connecticut	244					1	191			1											41				
Delaware																									
Dist. of Columbia	422				2				2	235	5			1	1	1		1	1	44	8	2		1	2
Florida	1,131	2		1	5	1	2	1	9	871	77		9	11	1	3	4	3	2	7	3	7	2	6	4
Georgia	1,326	51			1				5	233	621														
Idaho	231				52						1	105			1										
Illinois	5,236	13		20	8	6	5	1	3	18	3		3,347	296	40	41	56	26		1	1	88	36	17	588
Indiana	1,750	4		4	7	3			6	4	5	1	23	1,007	7	29	69	4	3		8	18	3	2	48
Iowa	1,577	1		4	2	5			2	4			8	2	909	132	3	1				29	29	4	266
Kansas	1,921	2	5	62	10	12			1	1			29	6	66	705	2	18			2	4	4	2	557
Kentucky	950	7		25	5	1			4	1	4		52	49	2	1	605	2	1		10			14	41
Louisiana	541	5		36	1								1				32	281						40	
Maine	757					47			1										270		278				
Maryland	1,499			1	6	2	4	31	178	4	5		6	3		3	3	1	1	668	10	5	1		4
Massachusetts	2,711				2	1	267		1	2	1		5	2				159	2	1,771	3	3		1	1
Michigan	1,740	3	1		3	2	1	1	1	1	1		38	25	2	1	3	1			5	1,470	6	1	6
Minnesota	1,573				1	1				1			6	1	35	1				1	5	1,183			
Mississippi	1,501	190	1	22	20	2	2		1	73	36		8	3	2		7	451		3	6	1		447	11
Missouri	645	2		6	2	2			1	3			138	1	6	9						4	3		437
Montana	77				1							2													
Nebraska	166				2										17	7									1
Nevada	24				6																				
New Hampshire	4																		1						
New Jersey	1,696				2		7	1	4	1	1		5						3	13	7	2			9
New Mexico	470	3	7	5	105	13	1		1	1	11		20	1	3	8	3	6		2	1		2	1	
New York	7,249	4			7	3	245	9	25	6	4		13	4		2	4	1	22	32	52	20	3		3

North Carolina	939	61		9	1		1	2	34	72	90	1	8	2		17	5		36	1	6	1	14	11
North Dakota	120	1																				33		
Ohio	4,266	7		7	12	1	3		15	11	10		122	232	5	5	310	4	13	12	238	3	3	56
Oklahoma	237			2	1											1		1						1
Oregon	865		4	1	118	3						24	8	2	1	2	1		2		3	4	1	
Pennsylvania	2,551						1	26	2	1			3	1	1	1		15			1	1		
Rhode Island	39									3	38									10				1
South Carolina	367																							
South Dakota	503		1	1	1	56	87						7	1	8	7	1					22		3
Tennessee	2,137	98	1	90	1		2		11	33	123		7	7			83	32	1	9	4	7	3	93
Texas	1,963	4	9	21	88	6	2			2	2		5	2	2	13	2	21	1	2	3	1	9	6
Utah	141				12	6						16				1						1		
Vermont	124										1		1											
Virginia	2,291	3	1	2	7	1	7	9	127	17	26		4	3	2	2	15	6	10	145	10	4	1	4
Washington	1,123	1	1		13	1					1	103	1	1	3					1	1	2	3	2
West Virginia	171			1													22							
Wisconsin	2,510	4	1	2	14	2	3	1	5	4		1	692	55	35	9	8	7	1	2	9	136	53	1
Wyoming	835	1	10	1	169	107	2		1		1	21	1	1	6	10	3	1	1		2	2	7	28
U. S. Possessions	824				1																			9
Alaska	9																							
Canal Zone	3																							
Hawaii	77			1																				
Philippine Islands ¹	249																							
Puerto Rico	486																							

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

¹ Current figures for Philippine Islands not available.

TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1942, 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 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	292	574	78	235	1,812	302	6,215	1,135	269	3,181	801	676	4,193	312	798	362	1,528	2,748	226	150	1,660	1,031	766	1,797	195	974	
United States	292	574	78	235	1,812	302	6,215	1,135	269	3,181	801	676	4,192	312	798	362	1,528	2,748	226	150	1,660	1,031	766	1,797	195	152	
Alabama		1		1	2	1	62			3	10																
Arizona	3	4	3		4	4	9	1	1	6	6																3
Arkansas	2	3	1		2	5	3	3		5	198																1
California	5	7	22		1	28	19	4	1	17	7	19	17	1	4	2											29
Colorado		34	4		1	72	5	3		3	31	2															1
Connecticut					1															2							
Delaware																											
District of Columbia					2		14	6		1	1		13		3		5	2			47		7	1			1
Florida				2	5	24	6	6		11	2		13	3	13		2	3			8		2				1
Georgia		1			2	1	6	123		5	2	1	23		221		25	3						1	2		5
Idaho	5		7		1														6				24				1
Illinois		42			1	18	2	7	92	35	2	15	1			13	17	69	1	1	4	3	15	272	6		6
Indiana	1	17			3	18	5	4	266	2	1	62		3		27	14	3			6	17	32	9			7
Iowa		157			1	2		3	3	7				1		22	3		3			1	1	2	2		2
Kansas		50			1	4	2		5	173	1	2				6	172	3			7		1	2	2		1
Kentucky								3		30			3				55	2					18	4	1		
Louisiana										1						1	143										
Maine				21	5	61				1			2	52		1	1			12		1					2
Maryland					15	37	25		11	2			315	4		6	2				66	2	63	2	1	11	7
Massachusetts	1		1	142	6	37			4		2		3	210		1	1	1	76		1	1	1	9			5
Michigan		1				10	1		109				19	3	3	5	31	1	1		1	3	2	109			4
Minnesota	5	2				3		145					1	2		61	3							1			4
Mississippi		3			2	3	9		5	8			4		5	37	114	1			6		2	1			4
Missouri	1	8					1			16						1								1			
Montana	71																			1					1		
Nebraska		134														5											
Nevada			18																								
New Hampshire				3																	7						
New Jersey				2	1,202	261		1		1			161	3	3		1	1			7		2	1			3
New Mexico					149	6				1	12	1		1		1	87	2			1	1			1		7
New York		1		7	421	5,499	8		34	1			761	4	2	1	2	2	1	11	15	1	6	5	1		

North Carolina				4		13	289		12	1		7		57		57	1	1		92		30	2		1
North Dakota							72							13											1
Ohio	3	3		1	8	31	9	1	2,419	4	1	357		3	2	25	11			15	2	285	12		5
Oklahoma										193		1					37								
Oregon	13	1	7		3	3	5		3	5	538	4					1	1	4	1		87	1	1	11
Pennsylvania		3			72		9		50			2,297				1	1	2		6		50			5
Rhode Island													28												
South Carolina							59							236		1									
South Dakota	27	41	3			1		19	1	3	2	1			178		4					2	2	21	
Tennessee		2		1	6		8		11	2		5		89		1,047	9			114		2	2	2	
Texas	1	2			1	13	4		4	69	1	2		1		7	1,650					1	5		
Utah	1		3						1									96						3	
Vermont				54			13					1						45							
Virginia		2			34		49		10	2		62		33	2	37	3	1	1	1,219		97	5		2
Washington	28	2	2		2		2	4			72	1		3			3	5				843		3	14
West Virginia									19							1				3					
Wisconsin	4	5		1	6	2	26	3	5	32	1	2	26	2	1	2	10					1	5	1,297	5
Wyoming	118	48	7			16	6		6	2	3	6		2	42		19	36				8	2	144	7
U. S. possessions												1													822
Alaska																									9
Canal Zone																									3
Hawaii																									76
Philippine Islands ¹												1													248
Puerto Rico																									486

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

¹ Current figures for Philippine Islands not available.

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TABLE 10.—United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year, 1919-42

Fiscal year	Total				Hospital treatment				Domiciliary care			
	Grand total	Male		Fe-male	Total	Male		Fe-male	Total	Male		Fe-male
		White	Col-ored			White	Col-ored			White	Col-ored	
1942.....	67,646	60,500	6,626	520	56,073	50,386	5,312	375	11,573	10,114	1,314	145
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	56,506	50,829	5,378	389	16,518	14,583	1,797	138
1939.....	69,287	61,049	6,866	442	53,861	48,241	5,244	376	15,426	13,708	1,652	66
1938.....	64,124	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.....	51,522	46,700	4,858	274	42,509	38,540	3,822	237	9,323	8,250	1,036	37
1934.....	48,849	44,415	4,150	284	39,445	36,007	3,188	250	9,404	8,408	962	34
1933.....	44,644	40,006	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.....	51,180	47,208	4,346	336	34,948	32,223	2,431	244	17,032	15,075	1,915	42
1930.....	30,311	27,181	2,086	244	30,311	27,181	2,086	244	.....	.....	.....	.....
1929.....	27,487	25,475	1,812	200	27,487	25,475	1,812	200	.....	.....	.....	.....
1928.....	25,869	23,627	1,780	12	25,869	23,627	1,780	112	.....	.....	.....	.....
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, 1919–42

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
1942	56,073	12,999	23.18	43,074	76.82	4,900	1,111	22.67	3,789	77.33	34,659	11,147	32.16	23,512	67.84	16,514	741	4.49	15,773	95.51		
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	14,630	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	23,358	9,574	40.99	13,784	59.01	14,107	1,203	8.53	12,904	91.47		
1934	39,445	12,390	31.41	27,055	68.59	5,032	1,241	24.66	3,791	75.34	22,226	9,988	44.94	12,238	55.06	12,187	1,161	9.53	11,026	90.47		
1933	33,457	14,080	42.08	19,377	57.92	5,425	1,587	29.25	3,838	70.75	20,109	11,181	55.60	8,928	44.40	7,923	1,312	16.56	6,611	83.44		
1932	43,567	15,460	35.49	28,107	64.51	6,499	2,026	31.17	4,473	68.83	20,160	11,605	57.56	8,555	42.44	16,908	1,829	10.82	15,079	89.18		
1931	34,945	15,701	44.93	19,244	55.07	6,193	2,470	39.88	3,723	60.12	17,001	11,386	66.97	5,615	33.03	11,754	1,845	15.70	9,909	84.30		
1930	30,311	16,219	53.51	14,092	46.49	6,274	3,055	48.69	3,219	51.31	14,941	11,099	74.29	3,842	25.71	9,096	2,065	22.70	7,031	77.30		
1929	27,487	15,664	56.99	11,823	43.01	6,121	3,178	51.92	2,943	48.08	13,461	10,527	78.20	2,934	21.80	7,905	1,959	24.78	5,946	75.22		
1928	25,899	16,271	62.82	9,628	37.18	6,045	3,513	58.11	2,532	41.89	12,839	10,628	82.78	2,211	17.22	7,015	2,130	30.36	4,885	69.64		
1927	25,310	17,902	70.73	7,408	29.27	6,658	4,612	69.27	2,046	30.73	12,538	10,806	86.19	1,732	13.81	6,114	2,484	40.63	3,630	59.37		
1926	24,915	19,903	79.88	5,012	20.12	7,308	6,112	83.63	1,196	16.37	12,220	10,833	88.65	1,387	11.35	5,387	2,958	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 of services 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 1942

	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 27,979	210.8										
Hospital treatment.....	² 182,928	78.7	100.00	9,854	173.1	100.00	27,292	225.5	100.00	145,782	44.8	100.00
Hospitalization complete.....	147,607	68.6	80.69	4,161	202.2	42.23	19,789	199.5	72.51	123,657	43.2	84.82
Result of treatment:												
Recovered or cured.....	24,530	39.5	13.41				1,794	56.8	6.57	22,736	38.2	15.59
Arrested.....	187	763.1	.10	187	763.1	1.90						
Apparently arrested.....	31	696.1	.02	31	696.1	.32						
Quiescent.....	75	499.5	.04	75	499.5	.76						
Improved.....	86,808	62.3	47.45	456	202.0	4.63	11,627	163.3	42.60	74,725	45.4	51.26
Unimproved.....	7,892	90.8	4.31	221	145.5	2.24	2,403	163.3	8.81	5,268	53.1	3.61
Died.....	12,977	201.4	7.09	1,919	241.7	19.47	1,704	867.2	6.24	9,354	71.8	6.42
Condition not stated.....	15,107	15.0	8.25	1,272	24.2	12.91	2,261	24.2	8.29	11,574	11.2	7.94
Hospitalization incomplete.....	35,321	120.7	19.31	5,693	151.9	57.77	7,503	294.1	27.49	22,125	53.8	15.18
Result of treatment:												
Apparently recovered or cured.....	2,600	55.5	1.42				368	84.2	1.35	2,232	50.8	1.53
Improved.....	17,345	128.5	9.48	2,764	205.0	28.05	2,740	321.4	10.04	11,841	66.3	8.12
Unimproved.....	9,816	184.0	5.37	³ 2,624	111.9	26.63	3,436	363.4	12.59	3,756	65.5	2.58
Condition not stated.....	5,560	15.0	3.04	305	15.1	3.09	959	33.5	3.51	4,296	10.9	2.95

¹ Includes 6,533 intrafacility transfers.² Includes 8,220 intrafacility transfers.³ Includes 13 terminal cases discharged with unfavorable prognosis.

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability, allowance, or emergency, provisional, probationary, temporary or reserve 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 1910-42, and the total amounts disbursed to June 30, 1909 and 1942 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, 1942.....	\$50,758,104.94		\$38,043,153.63		\$8,077,072,234.18				\$1,504,072,722.60		\$288,561,616.85	
1942.....	1,713	\$1,332,595.20	3,676	\$1,330,940.07	975	\$1,340,514.75	37,714	\$18,184,938.41	146,896	\$102,692,905.36	62,947	\$22,981,247.54
1941.....	1,955	1,505,114.43	3,836	1,404,318.46	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	59,141	24,651,254.83	159,230	103,203,201.30	57,720	21,224,174.53
1939.....	2,525	1,855,131.99	4,251	1,564,663.34	3,516	4,622,304.21	57,915	28,555,447.43	165,710	105,055,718.76	55,882	20,232,011.22
1938.....	2,814	1,889,161.99	4,426	1,628,059.30	5,018	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	18,305,668.73
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	91,872,488.05	48,872	16,711,619.06
1935.....	3,899	2,138,494.97	4,745	1,711,071.03	13,273	16,144,255.36	101,290	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	20,051,367.35	112,577	49,763,325.78	165,231	47,933,272.10	35,022	7,680,839.78
1933.....	4,774	2,903,111.40	4,446	1,807,596.17	23,877	31,300,417.78	125,638	56,972,158.65	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	69,907,267.74	197,073	99,118,249.74	36,802	14,640,207.69
1931.....	5,360	2,884,716.78	4,302	1,650,291.69	39,449	45,952,130.16	153,437	76,011,620.30	193,792	88,997,891.76	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	12,331,648.69
1929.....	5,574	2,929,346.20	4,090	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	69,710,303.28	197,931	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	84,817,706.21	139,091	47,716,422.69	23,547	9,516,405.61
1926.....	3,821	1,303,510.41	3,081	590,675.53	105,844	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	1,350,031.25	2,937	569,219.40	146,815	107,377,798.96	253,135	95,632,156.20	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	108,303,697.58	68,399	14,083,567.00	13,167	3,803,254.28
1922.....	3,867	1,276,274.80	2,748	524,034.94	193,881	133,105,620.62	272,194	103,015,623.70	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	321,225	105,171,403.19	31,056	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	379,391.12	271,520	119,463,920.53	296,823	92,747,970.23	23,332	3,008,785.41	4,839	839,403.72
1918.....	2,421	644,756.07	1,817	295,160.34	298,971	92,728,519.46	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	288,839	52,588,827.76	24,060	3,087,058.10	4,215	695,621.84
1916.....	676	173,415.46	1,902	301,656.48	362,529	105,683,622.52	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	393,645	112,571,075.38	294,951	44,037,363.05	24,370	3,105,897.74	4,542	745,893.73
1914.....	915	225,664.88	2,182	351,582.52	429,646	118,780,198.65	293,483	44,567,352.88	24,250	3,132,372.53	4,650	775,137.00
1913.....	1,066	176,292.72	2,330	351,371.38	462,704	120,521,821.00	299,663	44,376,043.48	24,160	3,240,844.86	4,855	830,323.56
1912.....	1,210	148,853.01	2,439	372,550.95	497,625	99,076,830.25	301,373	44,902,414.81	23,811	3,130,911.22	5,009	840,094.83
1911.....	1,387	168,688.24	2,629	403,398.28	530,291	103,339,661.88	303,466	44,812,030.63	23,333	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		\$3,685,461,840.35				\$19,352,369.39		\$7,031,435.32	

Fiscal year	Regular Establishment				World War I							
	Living veterans ¹		Deceased veterans		Living veterans							
					Pensions		Compensation service connection ²		Emergency officers' retirement ³		Disability allowance or nonservice	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1942..	\$172,948,194.82		\$50,689,167.41		\$3,380,296,497.35				\$77,363,008.64		\$339,805,864.43	
1942	41,583	\$15,623,585.08	11,929	\$3,670,338.41			348,103	\$168,362,812.92	2,646	\$4,405,889.98	81,660	\$26,603,293.11
1941	37,520	14,382,840.09	10,860	3,286,452.75			349,724	159,142,735.47	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	8,929,468.26	9,415	2,910,175.04			342,072	166,948,853.01	1,813	2,991,326.30	52,936	17,100,317.81
1938	33,062	8,868,785.83	8,725	2,615,831.53			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	159,382,036.92	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	154,824,655.79	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	139,540,380.76	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	181,909,493.14	6,364	10,937,594.04	229,568	29,689,567.05
1930	15,661	3,802,089.76	3,830	834,741.62	44	10,809.00	279,539	155,034,081.21	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	2,471,163.57	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	106,783,666.77				
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	2,621,955.22	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	2,423,074.20	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 retired reserve officers.

² Includes special-act cases.

³ Includes provisional, probationary, or temporary officers.

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency, provisional, probationary, temporary or reserve 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 1910-42, and the total amounts disbursed to June 30, 1909 and 1942 for each war and regular establishment—Continued

Fiscal year	World War I—Continued										World War II				Unclassified ¹				
	Living veterans—Con.		Deceased veterans								Living veterans		Deceased veterans						
	Total		Pensions		Compensation service connection		Compensation non-service connection		Total		Number	Amount	Number	Amount					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount									
Total to June 30, 1942	\$3,803,465,370.42		\$777,383,384.94								\$38,639,235.94		\$816,022,620.88		\$11,913.32		\$188,874.90		\$83,513,425.54
1942	432,409	\$199,371,996.01			94,171	\$53,817,353.17	24,349	\$10,681,301.37	118,520	\$64,498,654.54	93	\$11,913.32	1,153	\$188,874.90					
1941	424,819	196,676,253.85			95,833	55,458,891.40	22,010	9,804,489.21	118,843	65,263,380.70									
1940	410,244	190,648,859.39			99,479	58,799,034.01	17,524	7,398,337.98	117,003	64,197,401.99									
1939	395,821	187,040,507.12			99,822	51,436,165.79	12,220	4,339,240.92	112,042	55,825,406.71									
1938	359,169	185,220,091.13			95,118	42,359,413.32	7,422	2,623,668.90	102,540	44,983,085.22									
1937	379,933	183,315,298.17			99,032	34,301,524.70	5,050	1,851,932.87	104,082	36,153,507.57									
1936	377,024	185,375,770.67			99,659	34,512,723.57	2,994	1,237,550.63	102,633	35,780,274.20									
1935	372,157	181,121,825.82			99,394	33,068,633.75	1,970	652,664.06	101,364	33,721,302.81									
1934	353,685	151,411,661.61			99,229	32,785,871.92			99,229	32,785,871.92									
1933	755,235	279,939,426.13	11	\$3,555.60	93,628	35,582,820.61			93,629	35,586,376.21									
1932	742,695	276,561,186.24	12	3,548.00	97,448	39,715,575.33			97,460	39,719,123.33									
1931	535,261	222,538,236.76	12	4,055.60	93,334	31,441,537.26			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	4,775.00	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	25,467,212.42			65,979	25,474,214.42									
1924	179,093	93,103,147.27	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	55,234	18,543,704.36			55,363	18,551,711.49									
1922	174,085	106,793,612.10	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	4,732,228.08			24,512	4,776,551.90									
1918	1,180	175,483.40	32	4,531.41	1,446	168,563.77			1,478	173,125.18									
1917																			
1916																			
1915																		9,027.97	
1914																		10,942.95	
1913																		328.50	
1912																		2,057.32	
1911																		2,040.90	
1910																			
1909 and prior years																		186,484,049.77	

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, 1910-42

Year	Average for all wars, veterans			War of 1812, veterans	War with Mexico, veterans			Indian wars, veterans veterans		
	Living	Deceased	Total	Deceased	Living	Deceased	Total	Living	Deceased	Total
1942	\$520.67	\$459.97	\$504.00	\$240.00	-----	\$576.25	\$576.25	\$748.48	\$358.21	\$482.27
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	505.35	454.28	489.39	240.00	-----	578.71	578.71	723.36	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	529.94	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	357.88	434.98
1934	452.41	384.66	431.60	514.29	-----	581.40	581.40	534.07	357.48	443.45
1933	400.15	401.69	400.48	514.29	-----	582.07	582.07	533.45	357.76	448.73
1932	408.54	403.90	407.51	514.29	-----	583.68	583.68	529.70	358.95	450.12
1931	451.27	411.45	440.61	525.00	-----	580.69	580.69	519.35	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	587.11	505.76	359.32	444.58
1928	516.92	382.00	465.53	574.29	972.00	588.21	593.02	496.20	357.74	439.95
1927	531.77	369.04	466.67	578.82	1,098.00	588.02	590.61	479.37	355.70	424.72
1926	489.58	350.93	432.12	360.00	805.33	358.87	362.56	242.89	148.73	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	333.45	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	249.56	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	214.39	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		
	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total
1942	\$1,176.27	\$453.98	\$472.18	\$687.21	\$367.32	\$591.25	\$384.32	\$308.47	\$367.41
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	282.94	305.23	272.07
1938	1,136.42	459.01	506.56	584.52	368.48	533.06	284.86	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	529.13	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	156.03
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	280.76	202.13	186.68	216.65	193.70
1923	660.99	359.38	476.78	181.00	245.28	191.38	217.58	212.71	216.46
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	191.38	147.75	175.50	121.86	158.80	128.48	166.84	196.03	173.64
1910	187.19	147.96	173.56	120.62	158.55	127.57	166.14	196.51	173.27

1 Includes average annual value for retired reserve officers.

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, 1910-42—Continued

Year	World War I									
	Living veterans					Deceased veterans				Total
	Pensions	Compensation (service-connected) 1	Disability allowance or non-service	Emergency officers' retirement pay 2	Total	Pensions	Compensation		Total	
							Service-connected	Non-service-connected		
1942	-----	\$477.40	\$425.93	\$1,645.31	\$474.82	-----	\$559.65	\$415.66	\$530.07		$486.71
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	199.29	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

Year	World War II		
	Living veterans	Deceased veterans	Total
1942	\$527.74	\$391.62	\$401.78

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, 1942 (exclusive of insurance and adjusted compensation)

	Total		Public acts		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
Grand total	859,694	\$433,288,791	855,077	\$431,696,768	4,617	\$1,592,023
Living veterans.....	623,659	324,719,124	622,911	324,557,280	748	161,844
Deceased veterans.....	236,035	108,569,667	232,166	107,139,488	3,869	1,430,179
War of 1812: Deceased veterans	1	240	.....	.....	1	240
Mexican War: Deceased veterans	95	54,744	86	51,600	9	3,144
Indian wars	5,389	2,598,948	5,303	2,580,006	86	18,852
Living veterans.....	1,713	1,232,152	1,681	1,276,512	32	5,640
Deceased veterans.....	3,676	1,316,796	3,622	1,303,584	54	13,212
Civil War	38,689	18,268,232	35,340	17,024,660	3,349	1,243,572
Living veterans.....	975	1,146,864	964	1,140,264	11	6,600
Deceased veterans.....	37,714	17,121,368	34,376	15,884,396	3,338	1,236,972
Spanish-American War	209,833	124,063,248	209,631	124,004,688	202	58,560
Living veterans.....	146,886	100,941,288	146,817	100,922,904	69	18,384
Service-connected and special-act cases.....	1,479	1,339,560	1,410	1,321,176	69	18,384
Non-service-connected.....	145,407	99,601,728	145,407	99,601,728	.....	.....
Deceased veterans.....	62,947	23,121,960	62,314	23,081,784	133	40,176
Service-connected and special-act cases.....	1,411	718,212	1,278	678,036	133	40,176
Non-service-connected.....	61,536	22,403,748	61,536	22,403,748	.....	.....
World War I	550,929	268,141,872	550,927	268,140,312	2	1,560
Living veterans.....	432,409	205,318,548	432,407	205,316,988	2	1,560
Service connected and special-act cases.....	348,103	166,183,224	348,101	166,181,664	2	1,560
Non-service-connected.....	81,660	34,781,832	81,660	34,781,832	.....	.....
Emergency officers' retirement.....	2,638	4,340,652	2,638	4,340,652	.....	.....
Probationary, provisional, or temporary officers' retirement.....	8	12,840	8	12,840	.....	.....
Deceased veterans.....	118,520	62,823,324	118,520	62,823,324	.....	.....
Service-connected.....	94,171	52,702,452	94,171	52,702,452	.....	.....
Non-service-connected.....	24,349	10,120,872	24,349	10,120,872	.....	.....
World War II	1,246	500,616	.....	500,616	.....	.....
Living veterans.....	93	49,080	93	49,080	.....	.....
Deceased veterans.....	1,153	451,536	1,153	451,536	.....	.....
Regular Establishment	53,512	19,660,891	52,544	19,304,796	968	266,095
Living veterans.....	41,583	15,981,192	40,949	15,851,532	634	129,660
Service-connected and special-act cases.....	41,524	15,871,500	40,890	15,741,840	634	129,660
Reserve officers' retirement.....	59	109,692	59	109,692	.....	.....
Deceased veterans.....	11,929	3,679,699	11,595	3,543,264	334	136,435

TABLE 16.—World War I—Compensation—Service-connected active disability awards; comparative analysis of type of major disability, by extent of disability at the end of each fiscal year, 1923-42

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																				
1942	348,101	100.00	\$13,848,472	\$39.78	24,075	6.92	\$790,143	\$32.82	1,524	0.38	\$115,665	\$87.36	288,209	82.79	\$6,502,352	\$32.97	34,493	9.91	\$3,440,312	\$99.74
1941	349,722	100.00	13,888,706	39.71	32,283	9.23	1,052,144	32.39	1,333	.44	136,262	88.89	282,177	80.69	9,335,581	33.08	33,729	9.64	3,364,719	99.76
1940	348,164	100.00	13,846,315	39.77	38,595	11.09	1,264,619	32.75	1,698	.49	152,900	90.15	274,988	78.98	9,153,628	33.28	32,885	9.44	3,276,768	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	32,001	9.38	3,200,124	99.72
1938	340,590	100.00	13,663,796	40.12	51,142	15.02	1,675,890	32.77	1,874	.55	169,637	90.52	255,148	74.91	8,581,781	33.63	32,426	9.52	3,235,788	99.79
1937	336,528	100.00	13,597,032	40.14	65,433	19.43	2,111,389	32.28	2,109	.63	199,343	90.25	237,143	70.46	8,028,588	33.85	31,903	9.48	3,176,712	99.57
1936	337,797	100.00	13,558,245	40.14	74,770	22.13	2,309,984	32.09	2,261	.68	204,144	90.29	229,286	67.59	7,734,586	33.82	32,450	9.60	3,250,428	99.24
1935	336,876	100.00	13,515,117	40.13	84,436	25.06	2,665,545	31.57	2,739	.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	2,389,805	31.97	3,123	.94	295,364	94.61	223,682	67.33	7,438,854	33.26	30,670	9.28	3,053,115	99.65
1933	336,710	100.00	14,714,893	43.70	109,939	32.65	3,704,865	33.70	11,481	3.41	1,072,173	93.39	179,245	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	3,619,544	34.17	12,314	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	31.71	11,377	3.87	1,064,916	91.99	161,788	54.06	5,644,467	34.89	34,531	11.54	3,491,273	98.56
1930	279,539	100.00	12,315,797	44.06	81,295	29.08	2,859,988	35.07	11,651	4.17	1,053,294	90.46	152,001	54.37	5,207,747	34.26	34,592	12.38	3,203,788	92.62
1929	262,138	100.00	11,555,558	44.08	72,609	27.70	2,538,095	34.95	11,859	4.52	1,052,927	88.79	144,548	55.14	4,926,283	34.08	33,122	12.64	3,058,340	81.73
1928	257,536	100.00	11,574,808	44.94	66,445	25.80	2,299,556	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	81.34
1927	243,611	100.00	10,991,795	45.12	64,394	26.40	2,147,180	33.39	17,932	7.35	1,574,655	87.81	139,187	53.03	4,344,030	33.63	32,188	13.21	3,925,939	90.90
1926	226,484	100.00	8,948,749	39.51	72,876	32.18	1,999,585	27.44	21,939	9.68	1,897,505	86.49	103,518	45.71	2,498,700	24.14	28,151	12.43	2,552,950	90.69
1925	211,644	100.00	7,985,670	37.73	81,632	38.57	1,827,835	22.39	26,595	12.56	2,304,685	86.66	81,538	38.53	1,701,175	21.60	21,879	10.34	2,491,975	95.62
1924	179,037	100.00	6,648,270	37.13	83,339	46.55	1,783,725	21.49	21,980	12.28	2,905,075	86.67	56,976	31.82	1,268,345	22.26	16,742	9.35	1,691,125	101.01
1923	183,090	100.00	6,802,890	37.16	119,582	65.37	2,355,125	19.68	29,062	15.87	2,496,200	85.89	20,558	11.23	567,075	27.58	13,788	7.53	1,384,490	100.41

NEUROPSYCHIATRIC DISEASES

1942	68,694	19.73	\$3,504,850	\$51.02	7,379	2.12	\$261,379	\$35.42	506	0.15	\$38,863	\$76.80	44,169	12.68	\$1,666,618	\$37.73	16,640	4.78	\$1,537,990	\$92.43
1941	68,906	19.70	3,510,237	50.94	10,130	2.90	359,195	35.46	577	.16	45,594	78.97	41,728	11.93	1,583,278	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	1,514,555	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	51,913	80.32	37,165	10.87	1,412,343	38.09	15,638	4.57	1,449,759	92.71
1938	66,898	19.64	3,404,867	50.80	16,190	4.75	576,650	35.62	659	.19	53.6	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	3,254,990	51.13	23,089	6.84	807,853	34.97	762	.23	61,277	80.42	25,041	7.41	990,904	39.57	15,639	4.60	1,434,956	92.35
1935	64,047	19.01	3,280,565	50.91	24,553	7.29	848,515	34.56	872	.26	70,556	80.91	23,167	6.87	928,617	40.06	15,455	4.59	1,413,477	91.46
1934	59,795	18.00	3,021,451	50.53	20,133	6.06	714,722	35.50	759	.23	66,094	87.08	24,743	7.45	947,162	38.28	14,160	4.26	1,293,473	91.35
1933	69,380	20.60	3,904,062	59.28	31,475	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	5.26	1,736,114	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	922,677	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	3,578	1.18	302,680	85.79	14,248	4.76	573,017	40.22	17,809	5.98	1,580,642	88.31
1930	59,847	21.41	3,243,142	54.19	24,097	8.62	930,599	38.67	3,475	1.15	288,719	83.08	13,548	4.84	570,541	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	1.19	272,406	80.69	12,730	4.86	483,116	37.95	17,743	6.76	1,389,971	78.34
1928	54,958	21.34	2,900,601	52.78	21,639	8.40	810,547	37.46	3,570	1.39	290,575	81.38	12,669	4.92	482,363	38.07	17,080	6.63	1,317,171	77.12
1927	57,065	21.62	2,714,985	51.55	20,789	8.53	735,110	35.36	4,466	1.84	350,990	78.59	11,536	4.72	433,370	37.00	15,904	6.53	1,195,595	75.17
1926	49,773	21.98	2,350,345	46.62	20,807	9.19	565,485	27.08	5,921	2.61	459,450	77.60	9,831	4.34	372,085	32.70	13,214	5.44	975,325	73.81
1925	44,843	21.19	2,017,705	44.99	21,052	9.95	431,605	20.50	7,230	3.42	594,450	82.22	7,157	3.38	206,575	28.86	9,406	4.84	785,075	83.47
1924	32,103	17.93	1,581,455	49.26	15,371	8.59	315,375	20.57	5,288	2.95	443,700	83.81	4,545	2.54	133,075	29.28	6,809	3.85	689,805	99.99
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

1942	53,277	15.31	\$2,802,097	\$52.59	1,348	0.39	\$75,081	\$55.70	251	0.07	\$21,827	\$86.96	45,303	13.02	\$2,088,558	\$46.10	6,375	1.83	\$616,631	\$96.73
1941	53,859	15.40	2,847,045	52.86	1,584	.45	90,060	56.86	303	.09	26,251	86.64	45,498	13.00	2,100,338	46.19	6,504	1.86	631,396	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	16.28	2,968,637	53.36	2,125	.62	125,184	58.91	373	.11	32,760	87.83	46,393	13.54	2,146,849	46.37	6,833	2.00	663,844	97.15
1938	56,389	16.56	3,026,205	53.67	2,541	.75	151,698	59.66	498	.12	35,583	87.21	46,339	13.61	2,148,070	46.37	7,101	2.07	690,044	97.18
1937	56,953	16.92	3,070,957	53.92	3,276	.97	193,845	59.17	496	.15	43,240	87.18	45,879	13.63	2,123,549	46.33	7,302	2.17	708,323	97.10
1936	58,062	17.20	3,139,085	54.04	3,864	1.14	227,391	58.85	557	.17	48,573	87.20	45,952	13.61	2,117,029	46.31	7,769	2.28	746,082	96.78
1935	59,141	17.56	3,202,192	54.15	4,263	1.26	248,332	57.78	747	.22	65,459	87.63	46,064	13.68	2,111,181	45.83	8,067	2.38	779,220	96.59
1934	57,270	17.24	3,139,232	54.81	3,150	.95	185,341	58.84	922	.28	85,184	92.39	45,444	13.68	2,004,069	46.08	7,754	2.33	774,642	97.40
1933	63,922	18.99	3,830,368	59.91	6,063	1.80	377,159	62.21	3,287	.95	112,442	92.05	45,160	13.41	2,152,207	47.36	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	133,994	94.74	43,477	13.23	2,080,723	47.86	9,718	2.96	1,023,878	105.36
1931	59,739	19.96	3,711,091	62.12	6,447	2.15	398,821	61.86	3,923	1.31	139,114	94.17	39,501	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	193,515	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	411,353	91.83	35,371	13.49	1,749,507	49.21	9,813	3.75	1,013,552	103.29
1928	60,690	23.57	3,905,822	64.36	4,516	1.75	283,192	62.71	6,612	2.58	604,819	91.06	38,701	15.03	1,904,379	49.21	10,254	4.21	1,113,642	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	1,477,129	47.59	11,576	4.62	1,151,000	102.16
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	45,859	21.66	2,873,565	62.69	16,339	7.72	545,375	33.38	14,824	7.00	1,312,175	88.52	5,515	2.61	81,990	14.87	9,161	4.33	934,025	101.96
1924	39,099	21.84	2,428,040	62.10	16,774	9.37	569,789	33.97	12,278	6.85	1,079,140	87.89	2,685	1.50	39,492	14.68	7,362	4.11	739,685	100.47
1923	41,551	22.70	2,721,530	65.50	8,221	9.95	630,400	34.60	16,544	9.04	1,437,070	86.86	314	.17	60	0.00	19,111	6.472	648,060	100.13

¹ Includes double permanent total cases.

TABLE 16.—World War I—Compensation—Service-connected active disability awards; comparative analysis of type of major disability, by extent of disability at the end of each fiscal year, 1923-42—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																				
1942.....	226,130	64.96	\$7,541,525	\$33.35	15,348	4.41	\$473,683	\$29.56	507	0.16	\$54,975	\$96.96	198,737	57.09	\$5,747,176	\$28.92	11,478	3.30	\$1,285,691	\$112.01
1941.....	226,957	64.90	7,531,424	33.18	20,569	5.88	612,889	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	21,962	6.28	725,024	29.40	750	0.22	71,782	99.71	183,227	54.35	5,511,284	29.13	9,943	1,123,210	113.27	
1939.....	219,072	64.04	7,278,725	33.23	28,172	8.24	828,906	29.42	793	0.23	78,949	99.56	186,487	52.76	5,284,349	29.28	9,629	1,083,521	112.94	
1938.....	217,303	63.80	7,232,624	33.28	32,411	9.53	947,632	29.35	807	0.24	80,431	99.67	174,498	51.23	5,121,623	29.35	9,587	1,082,338	112.90	
1937.....	213,834	63.54	7,109,213	33.25	40,368	12.17	1,177,360	29.24	800	0.24	80,751	99.51	192,719	48.36	4,794,566	29.47	9,245	1,046,596	112.33	
1936.....	215,244	63.72	7,124,167	33.10	47,807	14.15	1,365,840	28.53	912	0.27	91,294	100.51	157,283	46.57	4,623,663	29.42	9,202	1,039,386	112.95	
1935.....	213,688	63.43	7,052,390	33.00	55,620	16.51	1,570,739	28.24	1,103	0.33	111,351	100.86	148,091	43.96	4,396,922	29.49	8,873	1,003,288	113.07	
1934.....	215,151	64.76	7,019,456	32.63	51,459	15.49	1,489,739	28.97	1,411	0.43	141,086	99.99	153,495	45.20	4,397,632	28.65	8,756	988,000	112.84	
1933.....	203,398	60.41	6,979,563	31.31	72,442	21.52	2,119,535	29.29	4,613	1.37	445,324	96.34	118,433	35.17	3,499,784	29.55	7,910	914,920	115.67	
1932.....	197,371	60.05	6,821,657	34.56	69,931	21.28	2,077,169	29.70	4,842	1.47	457,161	96.05	115,022	35.06	3,491,317	29.57	7,575	878,125	115.91	
1931.....	177,119	59.18	6,084,840	34.35	58,190	19.41	1,742,793	29.67	3,388	1.38	329,637	95.21	107,949	36.07	3,153,987	29.22	6,854	795,238	116.03	
1930.....	164,094	58.70	5,521,003	33.65	50,503	18.06	1,511,967	29.52	3,677	1.40	370,637	93.84	103,501	37.03	2,943,899	28.43	6,080	694,474	114.22	
1929.....	149,398	56.99	4,958,685	33.19	43,708	16.67	1,299,418	29.94	3,470	1.41	339,168	92.24	96,447	36.79	2,693,662	28.93	5,566	634,817	114.05	
1928.....	141,888	55.09	4,767,885	33.60	40,299	15.65	1,197,122	29.71	3,871	1.49	351,670	91.32	92,351	35.86	2,607,593	28.24	5,396	611,500	113.32	
1927.....	134,198	54.68	4,446,445	33.38	37,474	13.39	1,073,679	28.70	4,048	1.66	357,829	96.86	86,641	35.57	2,433,590	28.09	5,030	569,355	113.19	
1926.....	128,561	56.76	3,769,960	29.32	38,367	16.94	931,535	24.28	4,165	1.66	341,775	89.26	81,668	36.06	1,974,615	24.18	4,361	491,975	112.81	
1925.....	120,960	57.15	3,094,460	25.58	44,241	21.90	859,855	19.23	4,341	1.84	368,990	87.66	68,896	32.54	1,472,610	24.38	3,312	372,875	112.58	
1924.....	107,835	63.23	2,638,775	24.47	51,194	28.59	898,379	17.35	4,414	2.02	382,745	86.71	49,746	27.78	1,095,845	22.03	2,481	291,625	105.45	
1923.....	113,283	61.87	2,088,830	23.74	85,669	46.79	1,463,073	16.40	6,271	3.42	537,790	85.76	19,189	10.48	524,285	27.32	2,163	221,680	102.49	

¹ Includes double permanent total cases.

TABLE 17.—World War I 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, 1942

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.....	348,101	100.00	\$13,348,472	\$39.78	3,285	\$133,962	51,223	\$2,285,722	14,186	\$1,085,136	68,674	100.00	19.73	\$3,504,850	\$51.02
Total, partial ratings.....	312,284	89.71	10,224,450	32.66	2,854	91,157	45,116	1,667,239	3,578	169,601	51,548	75.04	16.51	1,277,997	37.40
No disability.....	2,208	.63	55,109	24.66											
10-19 percent.....	87,518	25.14	1,128,054	12.89	678	8,911	5,076	69,227	451	4,629	6,205	9.03	7.09	82,767	13.34
20-29 percent.....	101,570	29.18	3,177,468	31.28	912	20,763	14,000	328,486	95	2,147	15,007	21.85	14.77	351,366	23.42
30-39 percent.....	44,196	12.67	1,307,388	34.18	473	15,176	7,854	253,525	86	2,633	8,413	12.25	19.08	271,334	32.25
40-49 percent.....	25,104	7.21	1,101,009	43.89	135	7,923	5,003	208,180	505	19,257	5,703	8.30	22.72	235,360	41.27
50-59 percent.....	22,647	6.51	1,176,008	51.93	185	9,213	6,197	315,813	854	51,288	7,439	10.83	32.85	376,314	50.59
60-69 percent.....	13,015	3.74	840,255	64.56	114	6,877	3,022	192,348	410	22,838	3,616	5.26	27.78	222,123	61.43
70-79 percent.....	9,542	2.74	713,864	74.81	3,165	11,571	2,202	158,912	854	57,516	3,228	4.70	33.83	227,999	70.63
80-89 percent.....	5,358	1.54	468,262	87.39	121	9,689	1,580	130,000	115	8,811	1,816	2.64	33.89	148,540	81.80
90-99 percent.....	1,216	.35	124,178	102.12	11	1,034	105	10,708	5	422	121	.18	9.95	12,164	100.53
Temporary partial.....	24,075	6.12	790,143	32.82	409	11,911	6,424	224,144	546	25,324	7,379	10.74	30.65	261,379	35.42
10-19 percent.....	5,151	1.71	77,068	12.95	109	1,305	649	8,936	2	23	760	1.10	12.77	10,354	13.62
20-29 percent.....	6,180	1.78	138,262	22.37	145	3,048	2,272	50,064	20	415	2,437	3.55	39.43	54,427	22.33
30-39 percent.....	3,116	.92	105,623	33.07	38	1,218	864	27,186	9	261	911	1.33	28.50	28,665	31.47
40-49 percent.....	2,827	.72	103,185	40.84	27	1,031	701	27,542	116	4,085	844	1.23	33.40	32,658	38.69
50-59 percent.....	2,558	.74	124,089	48.51	35	1,702	911	43,794	153	6,607	1,069	1.60	42.06	52,103	47.41
60-69 percent.....	1,365	.39	78,919	57.82	21	1,103	465	26,778	97	4,798	583	.85	42.71	32,679	56.05
70-79 percent.....	1,535	.44	103,286	67.29	22	1,520	417	27,540	124	7,373	563	.82	36.68	36,883	65.51
80-89 percent.....	4,834	.15	39,001	76.15	11	821	132	9,838	23	1,610	166	.24	31.68	12,326	74.27
90-99 percent.....	239	.07	19,730	82.55	1	73	13	1,066	2	152	16	.02	6.70	1,281	80.06
Permanent partial.....	288,209	82.79	9,502,352	32.97	2,445	7,246	38,622	1,443,005	3,032	144,277	44,169	64.30	15.32	1,666,618	37.73
No disability.....	2,208	.63	55,109	24.66											
10-19 percent.....	81,567	23.43	1,050,986	12.88	569	7,516	4,427	60,291	449	4,606	5,445	7.93	6.67	72,413	13.30
20-29 percent.....	95,300	27.40	3,039,206	31.86	767	17,715	11,728	277,522	75	1,732	12,570	18.30	13.18	236,969	23.63
30-39 percent.....	40,910	11.75	1,401,665	34.26	435	13,958	6,900	226,339	77	2,372	7,502	10.12	18.34	242,669	32.35
40-49 percent.....	22,577	6.49	998,714	44.24	168	6,822	4,302	180,683	389	15,172	4,859	7.07	21.52	324,211	41.72
50-59 percent.....	20,089	5.77	1,051,919	52.36	150	7,511	5,286	272,019	904	44,681	6,340	9.23	31.56	202,702	51.14
60-69 percent.....	11,650	3.35	761,336	65.35	93	5,774	2,627	165,500	313	18,100	3,033	4.41	23.03	189,444	62.46
70-79 percent.....	8,007	2.30	610,578	76.26	143	10,051	1,782	130,922	730	50,143	2,665	3.88	33.28	191,116	71.71
80-89 percent.....	4,834	1.39	428,361	88.61	110	8,868	1,448	120,142	92	7,201	1,650	2.40	34.13	136,211	82.55
90-99 percent.....	977	.28	104,448	106.91	10	961	92	9,652	3	270	105	.16	10.74	10,883	103.65
Temporary total.....	1,324	.38	115,665	87.36	14	1,371	159	14,075	333	23,416	596	.74	38.22	38,863	76.80
Permanent total.....	34,421	9.89	3,422,504	99.43	417	41,464	5,934	600,971	10,274	891,919	16,625	24.20	48.30	1,534,354	92.29
Double permanent total.....	72	.02	17,808	247.33			14	3,436	1	200	15	.02	20.83	3,636	242.40

TABLE 17.—World War I 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, 1942—Continued

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.....	53,277	100.00	15.31	\$2,802,097	\$52.59	226,130	100.00	64.96	\$7,541,525	\$33.35
Total, partial ratings.....	46,651	87.56	14.94	2,163,639	46.38	214,085	94.67	68.55	6,200,859	28.96
No disability.....						2,208	.98	100.00	55,109	24.96
10-19 percent.....	134	.25	.15	1,730	12.91	81,179	35.90	92.76	1,043,557	12.86
20-29 percent.....	37,031	69.51	36.46	1,679,286	45.35	49,532	21.90	48.77	1,146,786	23.15
30-39 percent.....	3,600	6.76	8.16	166,220	46.17	32,093	14.19	72.76	1,069,834	33.34
40-49 percent.....	2,028	3.81	8.08	95,658	47.17	17,373	7.68	69.20	770,891	44.37
50-59 percent.....	2,256	4.23	9.96	112,854	50.02	12,952	5.73	57.19	686,840	53.03
60-69 percent.....	413	.77	3.17	23,632	57.22	8,985	3.97	69.05	594,500	66.16
70-79 percent.....	735	1.38	7.70	49,018	66.69	5,579	2.47	58.47	436,847	78.30
80-89 percent.....	247	.46	4.61	18,591	75.27	3,295	1.46	61.50	301,131	91.39
90-99 percent.....	207	.39	17.02	16,650	80.43	888	.39	73.03	95,364	107.39
Temporary partial.....	1,348	2.53	5.60	75,081	55.70	15,348	6.79	63.75	453,683	29.56
10-19 percent.....	5	.01	.08	49	9.80	5,186	2.29	87.15	66,665	12.85
20-29 percent.....	5	.01	.08	160	32.00	3,738	1.65	60.49	83,675	22.38
30-39 percent.....	315	.59	9.86	14,251	45.24	1,970	.87	61.64	62,777	31.87
40-49 percent.....	324	.61	12.82	14,890	45.96	1,359	.60	53.78	55,647	40.95
50-59 percent.....	60	.11	2.35	2,932	48.87	1,399	.62	54.69	69,054	49.36
60-69 percent.....	86	.16	6.30	4,153	48.29	696	.31	50.99	42,087	60.47
70-79 percent.....	252	.47	16.42	15,482	61.44	720	.32	46.90	50,921	70.72
80-89 percent.....	127	.24	24.24	9,237	72.73	231	.11	44.08	18,335	79.37
90-99 percent.....	174	.33	72.80	13,927	80.04	49	.02	20.50	4,522	92.29
Permanent partial.....	45,303	85.03	15.72	2,088,558	46.10	198,737	87.88	68.96	5,747,176	28.92
No disability.....						2,208	.98	100.00	55,109	24.96
10-19 percent.....	129	.24	.16	1,681	13.03	75,993	33.61	93.17	976,892	12.86
20-29 percent.....	37,026	69.50	38.81	1,679,126	45.35	45,794	20.25	48.01	1,063,111	23.22
30-39 percent.....	3,285	6.17	8.03	151,969	46.26	30,123	13.32	73.63	1,007,057	33.43
40-49 percent.....	1,704	3.20	7.55	80,768	47.40	16,014	7.08	70.93	715,244	44.66
50-59 percent.....	2,196	4.12	10.93	109,922	50.06	11,553	5.11	57.51	617,786	53.47
60-69 percent.....	327	.61	2.81	19,479	59.57	8,290	3.66	71.16	552,413	66.64
70-79 percent.....	483	.91	6.03	33,536	69.43	4,859	2.15	60.69	385,926	79.42
80-89 percent.....	120	.22	2.48	9,354	77.95	3,064	1.35	63.39	282,796	92.30
90-99 percent.....	33	.06	3.38	2,723	82.52	839	.37	85.88	90,842	108.27
Temporary total.....	251	.47	18.96	21,827	86.96	567	.25	42.82	54,975	96.96
Permanent total.....	6,374	11.97	18.52	616,381	96.70	11,422	5.05	33.18	1,271,769	111.34
Double permanent total.....	1		1.39	250	250.00	56	.03	77.78	13,922	248.61

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

TABLE 18.—*World War I 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, 1942*

	Total			Temporary partial			Temporary total		
	Number of veterans	Monthly value	Average monthly value	Number of veterans	Monthly value	Average monthly value	Number of veterans	Monthly value	Average monthly value
Total veterans on a temporary basis.....	25,399	\$905,808	\$35.66	24,075	\$790,143	\$32.82	1,324	\$115,665	\$87.36
Without dependents.....	5,331	149,714	28.08	5,117	138,524	27.07	214	11,190	52.29
With dependents.....	20,068	756,094	37.68	18,958	651,619	34.37	1,110	104,475	94.12

	Total	Temporary partial	Temporary total
Number of dependents.....	53,349	50,072	3,277
Wives.....	18,898	17,871	1,027
Children.....	33,635	31,468	2,167
Parents.....	816	733	83

TABLE 19.—*World War I veterans receiving pension for non-service-connected disabilities classified by type of major disability, as of June 30, 1942*

Type of major disability	Number	Percent	Monthly value	Average monthly value
Total.....	81,660	100.00	\$2,898,486	\$35.49
Neuropsychiatric diseases.....	28,344	34.71	916,976	32.35
Tuberculosis.....	10,393	12.73	369,242	35.53
General medical and surgical.....	42,923	52.56	1,612,268	37.56

TABLE 20.—*World War I 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, 1942*

Kind of claim	Disability			Death		
	World War I		Regular Establishment service-connected	World War I		Regular Establishment service-connected
	Service-connected	Non-service-connected		Service-connected	Non-service-connected	
Total.....	¹ 348,101	81,660	² 40,890	94,171	24,349	³ 11,595
Compensation or pension only.....	338,338	79,403	40,409	90,467	23,587	10,938
Compensation or pension and term insurance.....	5,667	156	129	2,899	210	67
Compensation or pension and automatic insurance.....	96	1	-----	22	1	3
Compensation or pension and U. S. Government life insurance.....	3,835	2,100	350	760	551	245
Compensation or pension, term insurance and U. S. Government life insurance.....	165	-----	2	22	-----	-----
Compensation or pension and National Service life insurance.....	-----	-----	-----	1	-----	336
Compensation or pension, National Service life and U. S. Government life insurance.....	-----	-----	-----	-----	-----	6

¹ Does not include 2 special-act cases.

² Does not include 634 special-act cases and 59 retired Reserve officers' cases.

³ Does not include 334 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, 1942

Degree of impairment	Grand total				Neuropsychiatric				Tuberculosis			General medical and surgical				
	Number	Percent of total	Monthly value	Average monthly value	Number	Percent of total neuropsychiatric	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.....	1,410	100.00	\$110,098	\$78.08	166	100.00	11.77	\$13,721	59	100.00	4.19	\$5,020	1,185	100.00	84.04	\$91,357
General law (specific disease or injury).....	42	2.98	2,498	59.48	8	4.82	19.05	271					34	2.87	80.95	2,227
Public, No. 2.....	1,368	97.02	107,600	78.65	158	95.18	11.55	13,450	59	100.00	4.31	5,020	1,151	97.13	84.14	89,130
Degree of impairment:																
10 percent.....	45	3.19	450	10.00									45	3.80	100.00	450
20 percent.....	11	0.78	185	16.82									11	0.93	100.00	185
30 percent.....	82	5.82	3,980	48.54	1	0.60	1.22	15					81	6.83	98.78	3,965
40 percent.....	65	4.61	3,440	52.92									65	5.48	100.00	3,440
50 percent.....	109	7.73	5,905	54.17	12	7.23	11.01	565	3	5.08	2.75	150	94	7.93	86.24	5,190
60 percent.....	271	19.22	17,230	63.58	16	9.64	5.90	1,100	12	20.34	4.43	720	243	20.51	89.67	15,410
70 percent.....	142	10.07	10,469	73.66	16	9.64	11.27	1,170	13	22.04	9.15	910	113	9.54	79.58	8,380
80 percent.....	141	10.00	11,725	83.16	13	7.83	9.22	1,040	3	5.08	2.13	240	125	10.55	88.65	10,445
90 percent.....	14	0.99	1,435	102.50	2	1.20	14.29	215					12	1.01	85.71	1,220
100 percent.....	413	29.29	41,540	100.58	82	49.40	19.86	0,945	24	40.63	5.81	2,400	307	25.91	74.33	32,195
100 percent with nurse.....	75	5.32	11,250	150.00	16	9.64	21.33	2,490	4	6.78	5.33	600	55	4.64	73.34	8,250

NOTE.—Does not include 69 veterans receiving pensions having a monthly value of \$1,532 under special acts.

TABLE 22.—Spanish-American War veterans receiving pensions for non-service-connected disabilities, as of June 30, 1942

Status of pensions	Number	Percent	Monthly value	Average monthly value	Status of pensions	Number	Percent	Monthly value	Average monthly value	
Grand total.....	145,407	100.00	\$8,369,144	\$57.08	Paid under service-pension laws—Continued. For disability—Continued. Degree of impairment:					
Paid under Public, No. 2.....	472	.32	12,225	25.90		10.....	943	0.65	\$18,548	\$19.67
For age.....	52	.03	552	10.62		14.....	1,465	1.01	35,855	24.47
For disability.....	420	.29	11,673	27.79		13.....	8,934	6.14	303,256	34.50
Paid under service-pension laws.....	144,935	99.68	8,287,919	57.18		34.....	26,628	18.31	1,319,030	49.54
For age.....	41,946	28.85	2,411,286	57.49		Totally disabled.....	55,483	38.16	3,219,896	58.57
For disability.....	102,989	70.83	5,876,633	57.06		Totally disabled, with nurse.....	9,536	6.56	945,038	99.10

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, 1942

Degree of impairment	Grand total				Type of disability																		
					Tuberculosis				Neuropsychiatric diseases								General medical and surgical conditions						
	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	Total				Psychotic		Other neuropsychiatric		Number	Percent of group total	Percent of degree of impairment	Monthly value	Average monthly value	
										Number	Percent of group total	Percent of degree of impairment	Monthly value	Number	Monthly value	Number	Monthly value						
Grand total.....	40,890		\$1,311,820	\$32.08	4,620		11.30	\$259,596	\$56.19	9,397		22.98	\$356,459	\$37.93	4,190	\$179,863	5,207	\$176,596	26,873		65.72	\$695,765	\$25.89

REGULAR ESTABLISHMENT—PRIOR TO 1893

Total.....	686	100.00	\$23,458	34.20	11	100.00	1.60	507	46.69	36	100.00	5.25	1,968	54.67	9	662	27	1,306	639	100.00	93.15	20,983	32.84	
10-19 percent.....	126	18.37	942	7.48	1	9.09	.79	8	8.00	3	8.33	2.38	24	8.00			3	24	122	19.09	96.83	910	7.46	
20-29 percent.....	112	16.33	1,475	13.17						3	8.33	2.68	40	13.33			3	40	109	17.06	97.32	1,435	13.17	
30-39 percent.....	72	10.50	1,747	24.26	4	36.37	5.55	92	23.00	3	8.33	4.17	69	23.00			3	69	65	10.17	90.28	1,586	24.40	
40-49 percent.....	33	4.81	1,028	31.15															33	5.17	100.00	1,028	31.15	
50-59 percent.....	60	8.75	1,497	24.95	1	9.09	1.67	38	38.00	6	16.67	10.00	207	34.50			6	207	53	8.30	88.33	1,252	23.62	
60-69 percent.....	28	4.08	1,230	43.93															28	4.38	100.00	1,230	43.93	
70-79 percent.....	44	6.41	1,315	29.89	2	18.18	4.54	106	53.00	3	8.33	6.82	72	24.00	1	24	2	48	39	6.10	88.64	1,137	29.15	
80-89 percent.....	12	1.75	720	60.00						1	2.78	8.33	60	60.00			1	60	11	1.72	91.67	660	60.00	
90-99 percent.....																								
100 percent.....	117	17.05	8,415	71.92	2	18.18	1.71	150	75.00	10	27.78	8.55	769	76.90	7	525	3	244	105	16.43	89.74	7,496	71.39	
100 percent with nurse.....	30	4.37	3,308	110.27	1	9.09	3.33	113	113.00	6	16.67	20.00	637	106.17	1	113	5	524	23	3.60	76.67	2,558	111.22	
100 percent with periodic aid.....	2	.29	100	50.00															2	.31	100.00	100	50.00	
Specific injury.....	44	6.41	1,585	36.02						1	2.78	2.27	90	90.00			1	90	43	6.73	97.73	1,495	34.77	
Degree not shown (rate depending on rank).....	1	.15	15	15.00															1	.16	100.00	15	15.00	
Sec. 206 cases.....	5	.73	81	16.20															5	.78	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, 1942—Continued

Degree of impairment	Grand total				Type of disability																		
					Tuberculosis				Neuropsychiatric diseases												General medical and surgical conditions		
	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	Total				Psychotic		Other neuropsychiatric		Number	Percent of group total	Percent of degree of impairment	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
REGULAR ESTABLISHMENT—SUBSEQUENT TO 1898																							
Total.....	40,204	100.00	\$1,288,362	\$32.05	4,609	100.00	11.47	\$250,089	\$56.21	9,361	100.00	23.28	\$354,491	\$37.87	4,181	\$179,201	5,180	\$175,290	26,234	100.00	65.25	\$674,782	\$25.72
10-19 percent.....	10,210	25.40	81,776	8.01	69	1.50	.67	552	8.00	1,865	19.92	18.27	14,930	8.01	495	3,960	1,370	10,970	8,276	31.55	81.06	66,294	8.01
20-29 percent.....	4,202	10.45	60,346	14.36	61	1.32	1.45	963	15.79	298	3.18	7.09	4,347	14.59	16	226	282	4,121	3,843	14.65	91.46	55,036	14.32
30-39 percent.....	8,231	20.47	198,907	24.17	572	12.41	6.95	13,044	22.89	1,416	15.13	17.20	32,194	22.74	357	8,011	1,059	24,183	6,243	23.89	75.85	153,669	24.61
40-49 percent.....	2,640	6.57	88,078	33.36	45	.98	1.70	1,321	29.33	391	4.18	14.81	11,512	29.44	12	285	379	11,227	2,204	8.40	83.49	75,246	34.14
50-59 percent.....	2,655	6.60	100,741	37.94	365	7.92	13.75	13,763	37.71	849	9.07	31.98	31,858	37.52	231	8,502	618	23,356	1,441	5.49	54.27	55,120	38.25
60-69 percent.....	1,545	3.84	72,096	46.66	144	3.12	9.32	6,330	43.95	147	1.57	9.51	6,632	45.12	16	690	131	5,942	1,254	4.78	31.17	59,134	47.16
70-79 percent.....	1,018	2.53	54,762	53.79	474	10.28	46.56	24,684	52.08	163	1.74	16.01	8,470	51.96	98	4,949	65	3,521	381	1.45	37.43	21,608	56.71
80-89 percent.....	766	1.91	47,248	61.68	74	1.61	9.66	4,388	59.30	215	2.30	28.07	12,604	59.04	7	363	208	12,331	477	1.82	62.27	30,166	63.24
90-99 percent.....	69	.17	5,720	82.90	3	.06	4.35	204	68.09	2	.02	2.90	172	85.00	—	—	2	172	64	.24	92.75	5,344	83.50
100 percent.....	8,455	21.03	536,072	63.40	2,715	58.91	32.11	184,010	67.78	3,875	41.40	45.83	216,194	55.79	2,942	151,424	933	64,770	1,865	7.11	22.06	135,868	72.85
100 percent with nurse.....	336	.84	37,870	112.71	87	1.89	25.89	9,831	113.00	134	1.43	39.88	15,142	113.00	7	791	127	14,351	115	.44	34.23	12,897	112.15
100 percent with periodic aid.....	2	—	76	38.00	—	—	—	—	—	—	—	—	38	38.00	—	—	1	38	1	—	50.00	38	38.00
Specific injury.....	75	.19	4,670	62.27	—	—	—	—	—	5	.05	6.67	308	61.60	—	—	5	308	70	.27	93.33	4,362	62.31

NOTE.—Does not include 634 veterans receiving pensions having a monthly value of \$10,805 under special acts, and 59 Reserve officers receiving retirement pay having a monthly value of \$9,141.

TABLE 24.—*Age groups of World War I, Spanish-American War, Regular Establishment and World War II veterans in receipt of compensation or pension benefits, as of June 30, 1942*

	World War I ¹	Spanish American War	Regular Establishment	World War II
Average age ²	49.41	66.49	40.39	26.05
Total number veterans.....	432,409	146,886	41,583	93
Age not stated.....	³ 4,859	⁴ 175	⁵ 885	1
Under 20.....			121	6
20 to 24.....			3,359	39
25 to 29.....			4,831	31
30 to 34.....			5,214	8
35 to 39.....	56		5,987	3
40 to 44.....	41,661		8,773	2
45 to 49.....	207,909		3,568	3
50 to 54.....	130,479	26	3,257	
55 to 59.....	34,207	3,100	2,851	
60 to 64.....	8,201	46,906	1,572	
65 to 69.....	3,018	66,823	447	
70 to 74.....	1,401	22,392	362	
75 to 79.....	516	5,708	193	
80 to 84.....	87	1,449	129	
85 to 89.....	15	271	30	
90 to 94.....		31	4	
95 and over.....		5		

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 69 special-act cases.

⁵ Includes 634 special-act cases and 59 retired Reserve Officers.

 TABLE 25.—*Terminations of compensation or pension disability awards showing reasons for terminations during fiscal year 1942*

Reasons for terminations	World War I		Spanish American War	Regular Establishment
	Service connected	Non-service connected		
Total.....	7,651	11,396	7,162	1,633
Claimant reenlisted or recalled to active service.....	462	31	2	233
Death of veteran.....	4,337	7,172	6,673	640
Disability less than 10 percent.....	319			110
Disability less than permanent total.....		1,227		
Disability not result of service.....	44			3
Dishonorable discharge.....				3
Estate over \$1,500.....	315	47	10	28
Forfeiture.....	1			
Further payment not desired.....	248	68	8	76
Income provision.....		486		
Misconduct.....		7		
Veteran in receipt of other benefit.....	46	31	62	72
Miscellaneous ¹	1,879	2,327	407	468

¹ Includes all temporary terminations.

TABLE 26.—World War I 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, 1942

Class of beneficiary	Service-connected			Non-service-connected		
	Number of deceased veterans	Monthly value	Average monthly value	Number of deceased veterans	Monthly value	Average monthly value
Total cases on which compensation is being paid.....	94, 171	\$4, 391, 871	\$46. 64	24, 349	\$843, 406	\$34. 64
Widow alone.....	18, 007	729, 299	40. 50	9, 091	272, 706	30. 00
Widow and children.....	9, 266	571, 143	61. 04	11, 723	499, 050	42. 57
Widow and mother.....	1, 677	139, 981	83. 47			
Widow, children, and mother.....	645	66, 326	102. 83			
Widow and father.....	405	33, 580	82. 91			
Widow, children, and father.....	129	13, 248	102. 70			
Widow, mother, and father.....	344	30, 413	88. 41			
Widow, children, mother, and father.....	169	18, 338	108. 51			
Children alone.....	3, 968	101, 935	25. 69	3, 535	71, 650	20. 27
Children and mother.....	524	34, 809	66. 43			
Children and father.....	108	7, 491	69. 36			
Children, mother, and father.....	113	8, 377	74. 13			
Mother alone.....	37, 687	1, 652, 842	43. 86			
Father alone.....	10, 756	472, 467	43. 93			
Mother and father.....	10, 373	511, 622	49. 32			

Number of dependents.....	Service-connected	Non-service-connected
	Widows.....	30, 642	20, 814
Children.....	25, 790	31, 544
Mothers.....	51, 532	
Fathers.....	22, 397	
	130, 361	52, 358

TABLE 27.—World War I 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, 1923-42

Fiscal year	Deceased veterans		Dependents							Average monthly value per case	
			Total		Widows		Children		Parents		
	Service-connected	Non-service-connected									
1942.....	94, 171	24, 349	130, 361	52, 358	30, 642	20, 814	25, 790	31, 544	73, 929	\$46. 64	\$34. 64
1941.....	96, 833	22, 010	137, 038	49, 489	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.....	93, 622	12, 220	146, 089	29, 856	29, 070	10, 356	35, 521	19, 506	82, 398	44. 27	29. 62
1938.....	105, 118	7, 422	142, 292	18, 443	28, 135	6, 024	37, 378	12, 419	76, 779	38. 12	29. 62
1937.....	99, 032	5, 050	148, 228	12, 754	28, 244	4, 149	38, 963	8, 605	81, 121	29. 26	29. 42
1936.....	99, 659	2, 994	150, 837	7, 625	27, 512	2, 531	39, 948	5, 094	83, 377	29. 34	29. 71
1935.....	99, 394	1, 970	151, 588	4, 989	26, 456	1, 741	39, 157	3, 248	85, 975	29. 00	29. 93
1934.....	99, 220		150, 881		26, 090		39, 314		85, 477	28. 09	
1933.....	98, 628		149, 975		24, 757		37, 771		87, 447	28. 04	
1932.....	97, 448		148, 016		24, 961		36, 665		87, 490	27. 98	
1931.....	97, 334		141, 250		22, 843		34, 700		83, 707	27. 90	
1930.....	90, 954		136, 163		21, 754		32, 765		81, 644	27. 56	
1929.....	87, 638		130, 138		20, 643		30, 168		79, 327	27. 46	
1928.....	85, 634		125, 395		19, 200		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. 53	
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, 1942

Class of beneficiary	Service-connected			Non-service-connected		
	Number of deceased veterans	Monthly value	Average monthly value	Number of deceased veterans	Monthly value	Average monthly value
Total cases on which pensions are being paid	1, 278	\$56, 503	\$44. 21	61, 536	\$1,866,979	\$30. 34
Widow alone	973	42, 509	43. 69	57, 552	1, 724, 790	29. 97
Widow and children	42	2, 455	58. 45	2, 093	80, 356	38. 39
Widow and mother	2	180	90. 00			
Children alone	12	454	37. 83	1, 891	61, 833	32. 70
Mother alone	226	9, 895	43. 78			
Father alone	23	1, 010	43. 91			

	Service-connected	Non-service-connected
Number of dependents	1, 357	65, 640
Widows	1, 017	59, 645
Children	89	5, 995
Mother	228	
Father	23	

NOTE.—Does not include 133 special-act cases having a monthly value of \$3,318 being paid to 121 widows, 4 children, 1 parent and 8 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, 1942

Class of beneficiary	Total regular establishment			Prior to 1898			Subsequent to 1898		
	Number of deceased veterans	Monthly value	Average monthly value	Number of deceased veterans	Monthly value	Average monthly value	Number of deceased veterans	Monthly value	Average monthly value
Total cases on which pensions are being paid	11, 595	\$295, 272	\$25. 47	266	\$7, 693	\$28. 92	11, 329	\$287, 579	\$25. 38
Widow alone	3, 358	85, 329	25. 41	254	7, 428	29. 24	3, 104	77, 901	25. 10
Widow and children	2, 170	84, 773	39. 07	3	121	40. 33	2, 167	84, 652	39. 06
Widow and mother	118	4, 967	42. 09				118	4, 967	42. 09
Widow, children, and mother	114	6, 266	54. 96				114	6, 266	54. 96
Widow and father	31	1, 225	39. 52				31	1, 225	39. 52
Widow, children, and father	25	1, 256	50. 24				25	1, 256	50. 24
Widow, mother, and father	49	2, 424	49. 47				49	2, 424	49. 47
Widow, children, mother, and father	36	2, 106	58. 50				36	2, 106	58. 50
Children alone	1, 018	20, 584	20. 22	4	69	17. 25	1, 014	20, 515	20. 23
Children and mother	62	2, 300	37. 10				62	2, 300	37. 10
Children and father	19	722	38. 00				19	722	38. 00
Children, mother, and father	24	981	40. 88				24	981	40. 88
Mother alone	2, 614	42, 133	16. 12	4	60	15. 00	2, 610	42, 073	16. 12
Father alone	710	11, 445	16. 12	1	15	15. 00	709	11, 430	16. 12
Mother and father	1, 247	28, 761	23. 06				1, 247	28, 761	23. 06

	Total regular establishment	Prior to 1898	Subsequent to 1898
Number of dependents	18, 348	271	18, 077
Widows	5, 901	257	5, 644
Children	6, 042	9	6, 033
Mothers	4, 264	4	4, 230
Fathers	2, 141	1	2, 140

NOTE.—Does not include 334 special-act cases having a monthly value of \$11,370, being paid to 226 widows, 39 children, 99 parents, and 8 other beneficiaries.

TABLE 30.—Terminations of compensation or pension death awards, showing reasons for terminations, during fiscal year 1942

Reasons for terminations	World War I		Spanish-American War	Regular Establishment
	Service-connected	Non-service-connected		
Total.....	5,493	1,874	1,850	586
Child becomes of age.....	597	307	1,293	1,110
Child marries.....	67	42	-----	-----
Child's schooling completed.....	676	241	-----	-----
Claimant in receipt of other benefits.....	7	24	15	37
Death of payee.....	3,590	109	1,284	201
Dependency of mother or father not shown.....	37	-----	-----	8
Further payment not desired.....	2	5	4	2
Income provision.....	-----	482	4	-----
Payee remarried.....	425	419	2,165	2,219
Miscellaneous.....	392	245	385	39

¹ Includes "child's schooling completed."
² Includes "child marries."
³ Includes all temporary terminations.

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

TABLE 31.—Emergency, provisional, probationary, or temporary officers of World War I entitled to retirement pay as of June 30, 1942, 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, 1942						
			Total			Emergency officers		Provisional, probationary, or temporary officers	
			Number	Monthly value	Average monthly value	Number	Monthly value	Number	Monthly value
Grand total.....	2,701	55	2,646	\$362,791	\$137.11	2,638	\$361,721	8	\$1,070
Total, Army.....	2,613	54	2,559	350,626	137.02	2,552	349,721	7	905
Colonel.....	6	-----	6	1,852	308.67	6	1,852	-----	-----
Lieutenant colonel.....	33	3	30	7,511	250.37	30	7,511	-----	-----
Major.....	177	3	174	35,639	204.82	174	35,639	-----	-----
Captain.....	665	17	648	100,712	155.42	646	100,437	2	275
First lieutenant.....	1,003	17	986	127,477	129.29	982	126,964	4	513
Second lieutenant.....	729	14	715	77,435	108.30	714	77,318	1	117
Total, Navy.....	72	1	71	10,047	141.51	71	10,047	-----	-----
Commander.....	2	-----	2	504	252.00	2	504	-----	-----
Lieutenant commander.....	5	-----	5	1,050	210.00	5	1,050	-----	-----
Lieutenant.....	19	-----	19	3,045	160.26	19	3,045	-----	-----
Lieutenant (junior grade).....	26	-----	26	3,424	131.69	26	3,424	-----	-----
Ensign.....	19	1	18	1,907	105.94	18	1,907	-----	-----
Warrant officer.....	1	-----	1	117	117.00	1	117	-----	-----
Total, Marine Corps.....	16	-----	16	2,118	132.38	15	1,953	1	165
Captain.....	6	-----	6	930	155.00	5	765	1	165
First lieutenant.....	8	-----	8	976	122.00	8	976	-----	-----
Second lieutenant.....	2	-----	2	212	106.00	2	212	-----	-----

¹ Includes 951 officers entitled under Public, No. 743, 76th Cong.

NOTE.—7 additional officers have been found to be entitled to retirement pay but have not made the election between retirement benefits and compensation.

ADJUSTED COMPENSATION TABLES—WORLD WAR 1

TABLE 32.—Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1942

Fiscal year	Applications received	Fiscal year	Applications received
Total.....	4,161,503	1934.....	12,538
1942.....	72	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
		1925.....	2,845,180

TABLE 33.—Action taken on applications for adjusted compensation to June 30, 1942

Branch of Service and Type of Claims	Number	Amount
Grand total.....	4,119,212	\$3,766,229,982.21
Cash:		
(a) Veterans (\$50 or less).....	178,071	5,842,424.21
(b) Dependents (less than \$50).....	12,155	328,028.00
Dependents (\$50 or over).....	136,438	46,260,043.00
Certificates.....	3,792,548	3,710,016,849.00
\$60 lump-sum payments.....		3,782,640.00
Total—Army.....	3,533,743	3,180,744,933.35
Cash:		
(a) Veterans (\$50 or less).....	161,749	5,429,851.35
(b) Dependents (less than \$50).....	11,044	299,160.00
Dependents (\$50 or over).....	120,495	40,093,636.00
Certificates.....	3,240,455	3,137,520,046.00
\$60 lump-sum payments.....		3,402,240.00
Total—Navy.....	512,622	505,457,680.19
Cash:		
(a) Veterans (\$50 or less).....	15,627	390,474.19
(b) Dependents (less than \$50).....	1,000	24,607.00
Dependents (\$50 or over).....	12,684	4,917,563.00
Certificates.....	483,311	499,864,996.00
\$60 lump-sum payments.....		260,640.00
Total—Marine Corps.....	72,847	74,027,368.67
Cash:		
(a) Veterans (\$50 or less).....	695	22,098.67
(b) Dependents (less than \$50).....	111	4,259.00
Dependents (\$50 or over).....	3,259	1,248,844.00
Certificates.....	68,782	72,631,807.00
\$60 lump-sum payments.....		120,300.00

TABLE 34.—Dependency death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1942

Beneficiary	Total		Payments to dependents (less \$50)		Payments to dependents (\$50 or over)		\$60 bonus (lump-sum payments)
	Number	Amount	Number	Amount	Number	Amount	
Total.....	148,593	\$50,370,709	12,155	\$323,026	136,438	\$46,260,043	\$3,782,640
Widow or widower.....	36,095	11,741,849	3,269	90,932	32,826	11,376,057	274,860
Child or children.....	12,290	3,819,572	1,339	33,894	10,951	3,537,818	247,860
Mother.....	83,027	28,812,831	6,338	170,228	76,689	25,917,463	2,725,140
Father.....	16,771	5,838,177	1,190	32,468	15,581	5,275,009	530,700
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, 1942

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	
Total.....	196, 262	155, 383	40, 879	24, 935	65, 800	44, 594	21, 206	7, 708	3, 045
1942.....	223	43	180	1, 594	5, 233	4, 090	1, 143	607	3, 002
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.....	512	93	420	380	3, 486	2, 523	963	538	
1935.....	606	128	478	437	3, 572	2, 427	1, 145	451	
1934.....	395	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, 035	654	3, 510	2, 147	1, 363	353	
1930.....	947	349	598	810	3, 507	2, 237	1, 270	344	
1929.....	978	372	606	938	3, 406	2, 205	1, 201	264	
1928.....	1, 039	532	507	680	2, 914	1, 822	1, 092	218	
1927.....	2, 055	752	1, 303	852	1, 957	1, 199	758	190	
1926.....	4, 462	1, 370	3, 092	1, 538	1, 850	1, 014	836	173	
1925.....	4, 104	1, 274	2, 830	1, 578	1, 464	970	494	149	
1924.....	3, 761	1, 030	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, 1942

	Number	Amount of insurance
Total term and automatic.....	16, 649	128, 826, 623
Disability.....	10, 217	84, 624, 275
Death.....	6, 432	44, 202, 348
Total term.....	16, 383	127, 671, 119
Disability.....	9, 981	83, 599, 091
Death.....	6, 402	44, 072, 028
Total automatic.....	266	\$1, 155, 504
Disability.....	236	1, 025, 184
Death.....	30	130, 320

¹In 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, 1942

	Number	Amount of insurance		Number	Amount of insurance
Disability awards terminated.....	31, 583	\$263, 416, 090	Death awards terminated.....	173, 017	\$1, 398, 434, 935
Term.....	31, 180	261, 665, 458	Term.....	164, 521	1, 361, 529, 986
Automatic.....	403	1, 750, 632	Automatic.....	8, 496	36, 904, 949

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 1941 by plan of insurance*

Plan of insurance	Converted insurance claims awarded during calendar year 1941											
	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.....	436	31.71	370	31.76	\$2,430,924	35.21	946	26.59	834	26.91	\$5,376,815	29.28
20-payment life.....	319	23.20	277	23.78	1,375,729	19.92	1,018	28.61	901	29.07	4,413,658	24.03
30-payment life.....	41	2.98	33	2.83	218,500	3.16	142	3.99	102	3.29	749,006	4.08
20-year endowment.....	141	10.26	115	9.87	417,142	6.04	362	10.17	311	10.04	1,323,774	7.21
30-year endowment.....	48	3.49	44	3.78	214,076	3.10	148	4.16	115	3.71	698,799	3.81
Endowment at 62.....	67	4.87	54	4.63	326,737	4.73	140	3.94	120	3.87	727,076	3.96
5-year convertible term:												
Duration less than 5 years.....	9	.65	9	.77	81,461	1.18						
Duration more than 5 years.....	100	7.27	83	7.12	611,138	8.85	178	5.00	158	5.10	1,049,443	5.71
Renewed, second period.....	29	2.11	24	2.06	185,500	2.69	29	.82	25	.81	216,381	1.18
Renewed, third period.....	81	5.89	73	6.27	536,343	7.77	163	4.58	149	4.81	1,131,488	6.16
5-year level premium term:												
Duration less than 5 years.....	34	2.47	33	2.83	205,622	2.98	238	6.69	218	7.04	1,946,219	10.60
Renewed, second period.....	6	.44	5	.43	43,000	.62	32	.90	28	.90	234,000	1.27
Extended insurance.....	62	4.51	44	3.78	258,244	3.74	137	3.85	115	3.71	444,419	2.42
Paid-up life.....	2	.15	1	.09	499	.01	20	.56	19	.61	36,077	.20
Paid-up endowment.....							5	.14	4	.13	16,090	.09
Total.....	1,375	100.00	1,165	100.00	6,904,915	100.00	3,558	100.00	3,099	100.00	18,363,245	100.00

TABLE 38.—Converted insurance claims awarded and terminated during the calendar year 1941 by plan of insurance—Continued

Plan of insurance	Converted insurance disability claims terminated during calendar year 1941											
	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.....	93	22.68	79	22.44	\$613,073	28.45	255	32.86	221	32.64	\$1,453,967	32.96
20-payment life.....	72	17.36	60	17.04	336,480	15.62	160	20.62	134	19.79	767,232	17.39
30-payment life.....	17	4.15	15	4.26	112,000	5.20	13	1.68	13	1.92	90,500	2.05
20-year endowment.....	124	30.25	107	30.40	1,440,081	20.42	81	10.44	72	10.63	328,989	7.46
30-year endowment.....	11	2.68	9	2.57	45,000	2.09	25	3.22	23	3.40	136,942	3.10
Endowment at 62.....	16	3.90	14	3.98	297,698	4.53	28	3.61	25	3.69	197,090	4.47
5-year convertible term:												
Duration less than 5 years.....	39	9.51	38	10.79	302,187	14.02	63	8.12	58	8.57	491,124	11.13
Duration more than 5 years.....	15	3.66	13	3.69	86,301	4.01	58	7.47	52	7.68	397,309	9.00
Renewed, second period.....	8	1.95	5	1.42	50,000	2.32	28	3.61	25	3.69	201,000	4.56
Renewed, third period.....	6	1.46	5	1.42	40,000	1.86	23	2.96	23	3.40	178,000	4.04
5-year level premium term:												
Duration less than 5 years.....	2	.49	2	.57	7,000	.32	6	.77	6	.89	32,000	.72
Renewed, second period.....							2	.26	1	.15	15,000	.34
Extended insurance.....	7	1.71	5	1.42	24,957	1.16	33	4.25	23	3.40	121,607	2.76
Paid-up life.....							1	.13	1	.15	1,053	.02
Paid-up endowment.....												
Total.....	410	100.00	352	100.00	2,154,777	100.00	776	100.00	677	100.00	4,411,813	100.00

¹ Includes matured endowments 85 policies, 75 lives, for \$276,100.

² Includes matured endowments 7 policies, 5 lives, for \$29,698.

NOTE.—In addition to terminations of disability claims tabulated above, 1 claim representing 1 life for \$2,000 was terminated by compromise.

TABLE 39.—Report of United States Government life insurance in force Dec. 31, 1941, total all plans

	Number	Amount		Number	Amount
Insurance in force Dec. 31, 1940	624,542	\$2,606,057,390	Terminations—Continued.		
Issued during 1941	6,696	27,298,994	5-year term expired	286	\$745,803
Total	631,238	2,633,356,384	Canceled rated disability claims	11	46,766
Terminations:			Total terminations	32,489	111,644,710
Death claims awarded	3,566	18,404,447	Additions		
Disability claims awarded	1,354	6,772,477	Rated disability claims	314	1,248,406
Matured endowments	7,972	22,130,642	Paid-up insurance issued	193	481,273
Surrendered for cash	8,055	21,128,685	Revived	703	2,878,457
Surrendered for paid-up insurance	193	1,027,105	Continued under extended insurance	3,219	7,658,438
Lapsed	7,971	28,923,413	Total additions	4,429	12,266,574
Reduced		2,135,214	Net terminations	28,060	99,378,136
Canceled	149	467,154	Insurance in force Dec. 31, 1941	603,178	2,533,978,248
Extended insurance expired	2,932	9,863,004			

TABLE 40.—Report of United States Government life insurance in force by plan as of Dec. 31, 1941

	Number	Amount		Number	Amount
Ordinary life	140,631	\$698,864,535	5-year convertible term—Continued.		
20-payment life	221,164	777,784,590	Renewed third period	16,625	\$108,912,837
30-payment life	28,580	146,332,659	5-year level premium term:		
20-year endowment	69,199	186,376,245	Duration less than 5 years	18,739	122,689,245
30-year endowment	28,598	121,195,172	Renewed second period	5,210	27,644,160
Endowment at age 62	29,585	139,793,081	Extended insurance	15,601	45,031,665
5-year convertible term:			Paid-up life	2,657	4,373,049
Duration less than 5 years	1	10,000	Paid-up endowment	854	904,484
Duration more than 5 years	22,020	128,063,528	Total	603,178	2,533,978,248
Renewed second period	3,714	26,002,998			

FINANCE TABLES

TABLE 41.—Analysis of reported obligations from all appropriations by purpose, fiscal year 1942

Personal services:	
Salaries.....	\$67, 168, 138
Special and miscellaneous payments.....	4, 903, 103
Travel expenses:	
Transportation.....	1, 179, 484
Subsistence and lodging.....	265, 493
Transportation of things.....	638, 501
Communication services:	
Telegraph service.....	38, 472
Telephone service.....	212, 764
Other communication service.....	42, 649
Rents and utility service:	
Furnishing of heat, light, water, etc.....	1, 953, 958
Rents.....	346, 515
Printing and binding.....	210, 169
Other contractual services.....	3, 048, 083
Supplies and material:	
Stationery and office supplies.....	462, 253
Cleaning and toilet supplies.....	623, 893
Medical and hospital supplies.....	1, 905, 612
Orthopedic and prosthetic supplies.....	379, 968
Fuel.....	1, 709, 461
Wearing apparel and sewing supplies.....	1, 299, 796
Forage and other supplies for animals.....	129, 833
Provisions.....	11, 760, 614
Motor vehicle supplies.....	79, 013
Sundry supplies.....	586, 091
Equipment:	
Furniture, furnishings, and fixtures.....	1, 234, 323
Educational, scientific, and recreational.....	386, 392
Other equipment.....	194, 136
Land and structures, capital improvements and nonstructural improvements (including fixed equipment).....	4, 051, 252
Grants, subsidies and contributions:	
Burials.....	4, 200, 531
Reimbursement to States for veterans in State homes.....	1, 375, 200
Pensions, annuities, retirement salaries, World War allowances and insurance losses:	
Military and Naval compensation for death and disability (World War I total).....	263, 498, 583
Army and Navy pensions (World War II total).....	200, 788
Army and Navy pensions (other wars and peacetime).....	167, 128, 960
Military and Naval insurance.....	15, 460, 771
Other World War I allowances (adjusted service and dependent pay).....	253, 291
National Service Life Insurance (transfer to Trust Fund).....	608, 441
Trust funds:	
Insurance losses:	
U. S. Government life.....	41, 325, 200
National service life.....	960, 608
Personal funds of patients.....	2, 827, 033
General post fund.....	131, 381
Adjusted-service certificate fund.....	1, 665, 458
Investments.....	84, 931, 742
Additional amounts received from other departments and establishments.....	(275,977)
Total.....	689, 101, 976

NOTE.—Includes \$411,725 from "Public Works Administration (allotment to Veterans' Administration)"; "Emergency relief, Veterans' Administration (Transfer from W.P.A.)"; and "Emergency fund for the President (allotment to Veterans' Administration)."

TABLE 42.—Appropriations and other receipts versus disbursements to June 30, 1942

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Investments and loans	Balance
				Fiscal year	To date			
Grand total.....	\$16, 142, 528, 541. 11	\$2, 796, 235, 490. 80	\$18, 938, 764, 031. 91	\$647, 333, 991. 90	\$16, 652, 787, 089. 15	\$476, 827, 868. 22	\$1, 203, 465, 254. 60	\$605, 683, 819. 94
Total.....	12, 506, 370, 584. 71	509, 657, 223. 50	13, 016, 027, 808. 21	555, 802, 052. 49	11, 989, 068, 721. 12	457, 158, 506. 58		569, 800, 580. 51
Salaries and expenses, 1942.....	106, 969, 037. 00	435, 388. 68	107, 404, 425. 68	99, 737, 636. 08	99, 737, 636. 08			7, 666, 789. 60
Salaries and expenses, 1941.....	101, 228, 240. 00	163, 800. 73	101, 392, 040. 73	4, 790, 917. 74	98, 613, 642. 14			2, 778, 398. 59
Salaries and expenses, 1940.....	97, 030, 000. 00	1, 556. 07	97, 001, 556. 07	14, 742. 78	93, 747, 557. 99			3, 253, 998. 08
Salaries and expenses, 1918-39.....	1, 195, 446, 901. 65	9, 592. 32	1, 195, 456, 493. 97	12, 500. 32	1, 087, 908, 298. 29	107, 536, 989. 79		11, 205. 89
Emergency fund for the President, national defense (allotment to Veterans' Administration).....	40, 000. 00		40, 000. 00	327. 05	327. 05			39, 672. 95
Increase of compensation, 1920-24.....	12, 584, 784. 00		12, 584, 784. 00		8, 697, 328. 13	3, 887, 455. 87		
Printing and binding, 1942.....	214, 250. 00		214, 250. 00	104, 970. 82	104, 970. 82			109, 279. 18
Printing and binding, 1941.....	150, 000. 00		150, 000. 00	50, 060. 54	148, 269. 94			1, 730. 06
Printing and binding, 1940.....	120, 000. 00		120, 000. 00	1. 50	119, 421. 89			578. 11
Printing and binding, 1924-39.....	2, 526, 537. 72		2, 526, 537. 72		2, 140, 495. 45	385, 044. 15		998. 12
Administrative expenses, adjusted compensation, 1924-25.....	1, 188, 500. 00		1, 188, 500. 00		835, 061. 82	353, 438. 18		
Administrative expenses, Adjusted Compensation Payment Act, Veterans' Administration, 1936-37.....	5, 500, 000. 00		5, 500, 000. 00		3, 695, 714. 33	1, 804, 285. 67		
Adjusted service and dependent pay.....	55, 571, 398. 00		55, 571, 398. 00	253, 196. 34	55, 320, 471. 35	186. 06		250, 740. 59
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, 071. 40	426, 588, 174. 52	62, 493, 913. 60		
Hospital and domiciliary facilities and services.....	73, 082, 000. 00	19, 430. 52	73, 101, 430. 52	4, 002, 361. 97	66, 584, 489. 96	58, 946. 89		6, 457, 993. 67
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	288. 96	37, 991, 018. 42			8, 981. 58
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), 1938-42.....	13, 268, 200. 00		13, 268, 200. 00	42, 502. 37	13, 172, 668. 30			95, 531. 70
Vocational rehabilitation, 1920-July 2, 1928.....	699, 360, 370. 80	845, 266. 32	700, 205, 637. 12	13, 253. 94	636, 800, 460. 75	63, 405, 176. 37		
Vocational rehabilitation, no year.....	8, 000, 000. 00	28. 30	8, 000, 028. 30	1387. 69	7, 994, 363. 03	15. 30		5, 649. 97
Vocational rehabilitation revolving fund.....	500, 000. 00		500, 000. 00		2, 178. 62	492, 138. 21		10, 040. 41
Military and naval compensation, no year-1933 and prior years.....	2, 545, 634, 895. 55		2, 545, 634, 895. 55	19, 946. 90	2, 523, 317, 360. 29	22, 317, 535. 26		

See footnotes at end of table.

TABLE 42.—Appropriations and other receipts versus disbursements to June 30, 1942—Continued

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Investments and loans	Balance
				Fiscal year	To date			
Army and Navy pensions, 1943 and prior years	\$445,000,000.00		\$445,000,000.00					\$445,000,000.00
Army and Navy pensions, 1942 and prior years	453,597,000.00		453,597,000.00	\$430,828,330.62	\$430,828,330.62			22,768,669.38
Army and Navy pensions, 1941 and prior years	456,492,304.00		456,492,304.00	542,746.40	440,080,661.27			16,411,642.73
Army and Navy pensions, 1933-40 and prior years	2,775,869,997.00		2,775,869,997.00	¹ 51,730.92	2,730,783,738.65	\$44,633,377.92		452,880.43
Army and Navy pensions, 1931-33	702,225,000.00		702,225,000.00	¹ 939.27	701,461,288.50	763,711.50		
Military and naval insurance, 1942 and prior years	16,240,000.00		16,240,000.00	15,460,770.63	15,460,770.63			779,229.37
Military and naval insurance, 1941 and prior years	20,000,000.00		20,000,000.00	447,399.65	16,244,551.28			3,755,448.72
Military and naval insurance, 1940 and prior years	26,791,000.00		26,791,000.00	2,912.49	19,896,319.82			6,894,680.18
Military and naval insurance, 1923-39 and prior years	1,718,134,104.45		1,718,134,104.45	¹ 45,008.38	1,654,415,665.81	63,714,903.64		3,535.00
Military and naval insurance, no year	23,000,000.00	² \$454,532,305.48	477,532,305.48	¹ 375,143.12	471,865,663.01			5,666,642.47
National service life insurance, appropriated fund	47,770,000.00	¹ 395,960.68	47,374,039.02					47,374,039.02
Military and naval family allowance	298,615,000.00		298,615,000.00	¹ 2,011.50	282,092,176.86	16,520,742.14		2,081.00
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 5.60	941,958.49	154,070.57		
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		1,693,116.19	35,200.84		

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Miscellaneous.....	1, 128, 082. 69	1, 128, 082. 69	25, 885. 59	1, 109, 830. 76	18, 108. 22	-----	143. 71
Trust funds, total.....	3, 636, 157, 956. 40	2, 286, 578, 267. 30	5, 622, 736, 223. 70	91, 531, 939. 41	4, 663, 718, 368. 03	19, 669, 361. 64	\$1, 203, 465, 254. 60
U. S. Government life insurance.....	1, 717, 101, 999. 45	1, 717, 101, 999. 45	44, 481, 192. 02	548, 499, 374. 23	-----	1, 164, 004, 894. 85	4, 597, 730. 37
National service life insurance.....	48, 119, 568. 71	48, 119, 568. 71	960, 608. 14	967, 663. 42	-----	38, 240, 000. 00	8, 911, 905. 29
Adjusted service certificate fund.....	3, 636, 157, 956. 40	177, 468, 649. 45	3, 813, 626, 605. 85	43, 227, 404. 24	3, 794, 996, 881. 35	-----	18, 629, 724. 50
Army, Navy, Marine Corps, and Coast Guard allotments.....	320, 526, 000. 00	320, 526, 000. 00	1 205. 56	300, 845, 322. 06	19, 669, 278. 12	-----	11, 399. 82
Vocational rehabilitation, special fund.....	78, 144. 50	78, 144. 50	-----	78, 060. 98	83. 52	-----	-----
General post fund.....	3, 091, 481. 91	3, 091, 481. 91	35, 906. 51	1, 789, 910. 74	-----	1, 220, 359. 75	81, 211. 42
Horatio Ward fund.....	21, 742. 33	21, 742. 33	-----	21, 742. 33	-----	-----	-----
Funds due incompetent beneficiaries.....	2, 406, 982. 55	2, 406, 982. 55	124, 148. 39	7 1, 168, 238. 50	-----	-----	1, 238, 744. 05
Personal funds of patients, Veterans' Administration.....	17, 763, 698. 40	17, 763, 698. 40	2, 702, 885. 67	7 15, 351, 174. 42	-----	-----	2, 412, 523. 98

Purpose:

Civil Service retirement and disability fund, annuities and refunds to Aug. 31, 1934.....	-----	Disbursements	\$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, 004. 24

- 1 Credit.
- 2 Premiums refunded in amount of \$479,308.37 paid from fiscal year appropriations have not been deducted from this figure.
- 3 Available balance transferred from Interior Department.
- 4 Available balance June 30, 1931.
- 5 Decrease in appropriation of amount transferred to national Service life insurance fund.
- 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. Outstanding direct loans and loans redeemed from banks amounting to \$6,811,965.60 are included in the total disbursements from the adjusted service certificate fund. Receipts and disbursements for Adjusted Service Certificates include amounts for repayment of loans, due to a change in the method of reporting as of July 1, 1941, to conform to Executive Order, No. 8512, and Regulation No. 1, issued pursuant thereto. Actual disbursements for the fiscal year 1942 amounted to \$1,659,220.95.

⁷ 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 ²	Medical and hospital services	Maintenance and expenses for pensions	Veterans' Administration homes		
						Veterans' Administration homes	General post fund	Horatio Ward fund
To June 30, 1942.....	¹ \$25,511,749,671.26	¹ \$25,260,970,733.43	¹ \$1,395,748,723.93	¹ \$426,588,174.52	¹ \$153,103,707.16	\$251,411,623.26	¹ \$1,789,910.74	\$21,742.33
1942.....	647,333,991.90	647,333,991.90	104,696,156.19	³ *2,071.40	-----	³ *5.60	35,906.51	-----
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 *2,414.18	³ *25.00	134,432.51	1,589.94
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	6,528,115.96	143,483.33	³ 1,036,107.00	213,639.03	17,251.24
1931.....	783,359,332.16	759,367,014.75	46,142,002.20	36,749,579.04	1,374,344.45	11,264,170.98	-----	-----
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	1,276,511.65	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	7,560,642.22	-----	-----
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.....	629,850,682.89	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	1,389,921.55	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.....	5,846,570,866.53	5,846,570,866.53	2,828,929.49	-----	134,465,525.99	⁴ 150,028,612.96	-----	-----

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 1938-42)	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, 1942.....	\$38,549,236.59	\$123,034,024.40	\$3,018,704.79	\$13,172,668.30	\$14,996,273,291.21	\$193,363.75			\$70,000,000.00
1942.....		4,002,650.93		42,502.37	431,298,459.93	14,750.00	\$320,373,509.72	\$110,910,200.21	
1941.....	\$ 502.34	3,425,168.22		1,115,911.65	433,128,952.76	15,000.00	319,887,183.46	113,226,739.30	
1940.....		5,978,545.60		7,659,254.93	429,153,464.56	15,000.00	314,434,413.91	114,704,050.65	
1939.....	\$ 30.00	6,602,668.51		5.00	416,718,868.36	15,000.00	307,512,130.34	109,191,738.02	
1938.....	\$ 45.66	9,311,252.65		35,607.12	402,783,695.97	15,000.00	301,276,717.25	101,491,978.72	
1937.....	\$ 1,071.00	8,872,848.73		90,876.63	396,045,927.12	15,875.00	299,659,837.31	96,370,214.81	
1936.....	\$ 907.32	1,933,263.04		1,004,575.71	399,009,852.78	17,375.00	299,000,808.47	99,991,609.31	
1935.....	\$ 84.34	1,416,735.22		1,486,256.15	374,425,539.57	18,370.00	278,006,898.15	96,400,271.42	
1934.....	\$ 151,844.76	2,769,263.77		401,384.18	321,394,530.63	17,743.75	227,797,923.21	93,578,863.67	
1933.....		13,517,369.43			550,585,092.23	25,750.00	428,456,151.69	122,103,190.54	
1932.....		757,965.18			545,800,261.68		421,367,015.55	124,409,746.13	
1931.....		785,946.91			448,388,942.92		364,652,558.50	123,736,384.42	
1930.....		589,999.80			418,432,808.91		390,474,801.10	127,958,007.81	
1929.....		8,241,384.73			418,820,642.06		287,065,745.65	131,754,896.41	
1928.....		584,049.33			410,765,338.31		286,640,666.14	124,124,672.17	
1927.....		574,930.32			403,629,677.56		277,854,011.13	125,775,666.43	
1926.....		912,100.35			372,281,487.71		247,259,215.27	125,022,272.44	
1925.....		944,077.33			345,489,769.01		223,154,174.32	123,583,865.22	
1924.....		585,182.67			388,606,769.80		255,724,424.72	132,882,345.08	
1923.....		9,214,924.97			377,158,125.82		253,423,940.08	123,734,185.74	
1922.....		2,644,386.47			380,025,874.10		253,258,718.55	126,797,155.55	
1921.....		916,500.00			316,418,029.57		201,186,125.16	115,231,904.41	
1920.....					233,460,635.35		132,926,906.52		
1919.....					5,395,702,474.96				
1918 and prior years.....	27,898,928.03								70,000,000.00

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, 1942..	\$46,217,510.57	\$14,019,736.48	\$32,197,774.09	\$88,801,258.57	\$50,758,104.94	\$38,043,153.63	\$61,515,017.40	\$28,748,117.32	\$32,766,900.08
1942.....	240.00	-----	240.00	2,663,535.27	1,332,595.20	1,330,940.07	54,966.34	-----	54,966.34
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	3,749,528.00	2,019,230.01	1,730,297.99	154,135.42	-----	154,135.42
1935.....	2,681.00	-----	2,681.00	3,852,566.00	2,138,494.97	1,714,071.03	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	1,333,753.96	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	715,098.63
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	82,665.46	614,017.12
1919.....	17,704.33	-----	17,704.33	1,561,537.49	1,191,146.37	370,391.12	758,156.19	88,469.09	669,687.10
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	28,339,868.58	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, 1942.....	\$8, 077, 072, 234. 18			\$1, 792, 634, 339. 45	\$1, 504, 072, 722. 60	\$288, 561, 616. 85
1942.....	19, 525, 453. 16	\$1, 340, 514. 75	\$18, 184, 938. 41	125, 674, 152. 90	102, 692, 905. 36	22, 981, 247. 54
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	127, 427, 375. 83	106, 203, 201. 30	21, 224, 174. 53
1939.....	33, 178, 751. 04	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, 918. 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, 456. 10	18, 305, 668. 73
1936.....	55, 636, 806. 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. 36	77, 753, 295. 20	66, 252, 826. 14	11, 500, 469. 06
1934.....	69, 814, 723. 13	20, 051, 397. 35	49, 763, 325. 78	55, 614, 111. 88	47, 933, 272. 10	7, 680, 839. 78
1933.....	98, 272, 576. 43	31, 300, 417. 78	66, 972, 158. 65	125, 305, 652. 48	109, 016, 660. 00	16, 288, 992. 48
1932.....	107, 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. 68	57, 119, 891. 76	86, 474, 399. 92	76, 845, 704. 28	65, 461, 824. 31	11, 383, 879. 97
1928.....	149, 668, 976. 19	69, 710, 306. 28	79, 958, 669. 91	70, 674, 419. 27	60, 058, 722. 71	10, 615, 096. 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.....	188, 208, 394. 36	95, 455, 326. 21	90, 753, 068. 15	25, 068, 600. 89	19, 728, 876. 36	5, 369, 624. 53
1924.....	202, 999, 955. 16	107, 377, 788. 96	95, 622, 156. 20	21, 139, 863. 45	16, 118, 296. 53	5, 021, 566. 92
1923.....	236, 924, 931. 94	130, 616, 234. 36	106, 308, 697. 58	17, 886, 821. 28	14, 063, 567. 00	3, 803, 254. 28
1922.....	236, 151, 244. 32	133, 105, 620. 62	103, 045, 623. 70	11, 639, 340. 73	9, 698, 181. 14	1, 941, 159. 59
1921.....	246, 584, 639. 64	141, 413, 236. 45	105, 171, 403. 19	6, 171, 569. 82	4, 424, 397. 09	1, 747, 172. 73
1920.....	262, 589, 306. 04	112, 335, 359. 86	90, 250, 946. 19	4, 624, 098. 66	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 I			
	Total	Living veterans		Deceased veterans	Total World War I		Living veterans			
		Service connected	Retired Reserve officers and enlisted men ¹¹				Total	Service connected disability compensation ¹	Emergency Officers' retirement pay	Disability allowance or nonservice pension
Total to June 30, 1942	\$223,637,362.23	\$172,928,656.27	\$19,538.55	\$40,689,167.41	\$16,513,425.54	\$4,619,497,991.30	\$3,803,465,370.42	\$3,386,296,497.35	\$77,363,008.64	\$339,805,864.43
1942	19,293,923.49	15,604,046.53	19,538.55	3,670,338.41	-----	263,870,650.55	199,371,996.01	168,362,812.92	4,405,890.98	26,603,293.11
1941	17,669,292.84	14,382,840.09	-----	3,293,452.75	-----	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	12,729,872.47	-----	3,082,893.78	-----	254,846,261.28	190,648,859.39	168,387,684.83	2,956,259.11	19,324,715.45
1939	11,839,643.30	8,929,468.28	-----	2,910,175.04	-----	242,865,013.83	187,040,507.12	166,948,863.01	2,991,326.30	17,100,317.81
1938	11,514,617.36	8,868,785.53	-----	2,645,831.53	-----	230,203,176.35	185,220,091.13	166,875,363.36	3,117,329.96	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	13,788,823.06
1936	9,710,465.11	7,434,834.45	-----	2,275,680.66	-----	221,186,044.87	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	-----	1,893,163.86	-----	219,851,198.63	186,129,825.82	171,877,328.10	2,709,137.88	11,543,369.84
1934	7,832,600.47	6,223,411.08	-----	1,609,189.39	-----	184,197,523.63	151,411,651.61	139,445,822.97	2,181,249.52	9,794,578.12
1933	6,400,478.06	5,241,451.38	-----	1,159,026.68	-----	315,575,802.34	279,989,426.13	184,833,698.69	9,968,990.32	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	75,468,233.37
1931	5,269,558.41	4,279,663.04	-----	989,895.37	-----	253,963,859.62	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	-----	199,244,806.09	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	4,795,858.76	-----
1928	4,095,763.23	3,255,566.50	-----	840,186.73	-----	181,815,926.02	150,991,994.81	150,991,994.81	-----	-----
1927	3,818,070.22	2,958,571.79	-----	859,498.44	-----	173,493,032.15	144,149,490.08	144,149,490.08	-----	-----
1926	3,655,799.32	2,713,805.36	-----	941,993.60	-----	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	4,973.12	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	3,701,782.88	2,619,732.40	-----	1,082,050.43	-----	11,331,374.62	6,554,822.72	6,554,822.72	-----	-----
1918 and prior years	46,540,406.16	34,113,772.01	-----	12,429,636.16	16,508,447.41	848,608.58	178,483.40	178,483.40	-----	-----

Fiscal year	Army and Navy pensions and military and naval compensation—Con.						Military and naval insurance	U. S. Government life insurance	National Service life insurance	Adjusted compensation		
	World War I—Continued			World War II						Adjusted-service certificate fund	Adjusted-service and dependent pay	Loans to veterans for transportation
	Deceased veterans			Total	Living veterans	Deceased veterans						
	Total	Service connected	Nonservice connected									
Total to June 30, 1942.....	\$816,022,620.88	\$777,383,384.94	\$38,639,235.94	\$200,788.22	\$11,913.32	\$188,874.90	\$2,177,882,970.55	\$548,499,374.23	\$967,663.42	\$3,794,996,881.35	\$55,320,471.35	\$76,103.36
1942.....	64,498,654.54	53,817,353.17	10,681,301.37	200,788.22	11,913.32	188,874.90	15,490,931.27	44,481,192.02	960,608.14	43,227,404.24	253,196.34	-----
1941.....	65,263,380.70	55,458,991.49	9,804,489.21	-----	-----	-----	15,390,559.61	55,826,658.44	7,055.28	2,650,735.71	399,566.38	-----
1940.....	64,197,401.99	56,799,064.01	7,398,337.98	-----	-----	-----	19,601,576.82	69,812,755.14	-----	9,294,571.86	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.....	35,780,274.20	34,542,723.57	1,237,550.63	-----	-----	-----	94,024,981.15	28,296,448.29	-----	3,228,421,888.82	1,089,821.20	-----
1935.....	33,721,302.81	33,068,638.75	652,664.06	-----	-----	-----	100,355,245.92	27,172,039.14	-----	25,562,460.85	1,361,408.31	-----
1934.....	32,785,871.92	32,785,871.92	-----	-----	-----	-----	103,268,273.83	29,073,360.78	-----	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	-----	25,215,621.33	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	-----	20,131,398.75	3,130,214.35	-----
1929.....	31,049,183.08	31,049,183.08	-----	-----	-----	-----	121,349,027.79	22,301,640.58	-----	19,744,798.68	6,453,346.34	-----
1928.....	30,823,931.21	30,823,931.21	-----	-----	-----	-----	120,770,802.24	17,664,329.21	-----	17,086,354.86	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	9,959,630.34	-----
1926.....	31,199,328.01	31,199,328.01	-----	-----	-----	-----	136,975,113.97	9,882,287.93	-----	15,354,526.61	5,628,193.46	-----
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, 1942.....	\$644, 870, 706. 14	\$582, 937, 498. 92	\$35, 078, 013. 20	\$1, 168, 238. 50	\$15, 351, 174. 42	\$1, 109, 830. 76	\$249, 620, 791. 07	\$1, 158, 146. 76
1942.....	*3, 641. 63	*2, 217. 06	.....	124, 148. 39	2, 702, 885. 67	25, 885. 59	.....	.....
1941.....	*3, 646. 83	*1, 365. 18	.....	350, 275. 79	2, 465, 841. 86	16, 310. 07	.....	.....
1940.....	*2, 916. 26	*504. 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, 084. 69	*1, 309. 11	.....	117, 846. 38	2, 123, 823. 93	40, 111. 61	.....	.....
1937.....	*9, 022. 38	*1, 226. 34	.....	143, 409. 79	1, 987, 069. 51	13, 112. 89	.....	.....
1936.....	*6, 267. 25	*633. 58	.....	168, 468. 08	1, 814, 112. 47	12, 712. 22	.....	.....
1935.....	*9, 192. 36	*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, 699. 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, 923. 87	*8, 707. 41	1, 500. 00	.....	.....	60, 969. 35	16, 062, 570. 07	.....
1928.....	233, 724. 49	*60, 952. 21	.....	.....	.....	4, 477. 81	14, 752, 459. 90	.....
1927.....	2, 206, 256. 01	*187, 637. 52	.....	.....	.....	21, 341. 53	13, 394, 643. 51	.....
1926.....	25, 840, 481. 60	*21, 200. 66	*33, 583. 69	.....	.....	12, 153. 00	10, 182, 218. 24	.....
1925.....	60, 486, 084. 93	10, 045. 26	1, 600. 00	.....	.....	13, 535. 10	9, 027, 883. 26	.....
1924.....	106, 961, 887. 06	13, 082. 95	4, 100. 00	.....	.....	*251. 16	8, 552, 197. 74	.....
1923.....	149, 499, 849. 53	*273, 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, 064, 993. 21	23, 774, 032. 06	56, 911. 56	.....	.....	.....	2, 913, 532. 59	.....
1920.....	34, 651, 973. 53	53, 568, 637. 08	514, 881. 79	.....	.....	.....	.....	.....
1919.....	.....	392, 882, 494. 33	7, 706, 896. 37	.....	.....	.....	.....	.....
1918 and prior years.....	.....	108, 240, 494. 84	26, 565, 511. 38	.....	.....	.....	.....	.....

¹ Includes revolving fund loans outstanding June 30, 1942, *\$2,178.62.

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 1934-42.

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 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. Disbursements include amounts for repayment of loans due to a change in the method of reporting, as of July 1, 1941, to conform to Executive Order, No. 8512, and Regulation No. 1 issued pursuant thereto. Actual disbursements for the fiscal year 1942 amounted to \$1,659,220.95.

¹¹ Disbursements for Retired Reserve officers and enlisted men were included in Regular Establishment, living veterans, prior to April 1942.

*Credit.

NOTE.—The total amount disbursed from insurance premiums, allotments deducted from pay of World War veterans while in service, etc., \$1,358,331,805.36.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1942, showing the number of beneficiaries as of June 30, 1942

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942													
	World War I													
	Living veterans								Deceased veterans					
	Service connected †		Nonservice connected		Emergency Officers' retirement pay ‡		Total living veterans		Service connected		Nonservice connected		Total deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama	7,277	\$3,104,576	2,005	\$653,422	45	\$77,370	9,327	\$3,835,368	2,022	\$1,166,526	550	\$253,189	2,572	\$1,419,715
Arizona	2,730	1,978,725	719	234,466	30	50,596	3,479	2,263,787	533	294,942	110	44,872	643	339,814
Arkansas	6,559	3,089,890	1,893	654,495	43	79,900	8,495	3,824,285	1,548	919,317	406	183,648	1,954	1,102,965
California	27,288	15,089,813	6,260	2,048,966	382	627,670	33,930	17,766,449	5,540	3,113,182	1,593	652,756	7,133	3,765,938
Colorado	4,674	2,907,559	1,129	356,823	69	117,712	5,872	3,382,094	1,053	606,160	242	102,615	1,295	708,775
Connecticut	4,968	2,476,319	630	205,482	28	45,206	5,626	2,727,007	1,035	572,628	327	146,668	1,362	719,296
Delaware	336	163,495	74	25,163	4	6,723	414	195,381	136	77,449	23	9,166	159	86,615
District of Columbia	3,639	1,845,333	731	238,794	74	125,222	4,444	2,209,349	810	455,488	270	112,604	1,080	568,092
Florida	5,496	3,169,083	1,728	607,855	101	181,948	7,325	3,958,886	1,550	880,898	455	190,733	2,005	1,071,631
Georgia	7,049	3,490,138	1,909	657,598	73	121,103	9,031	4,268,839	2,282	1,316,320	667	291,535	2,949	1,607,855
Idaho	1,166	553,594	312	97,247	6	10,041	1,484	660,882	290	160,683	87	39,358	377	200,041
Illinois	16,644	7,213,610	4,397	1,323,963	137	221,630	21,178	8,759,203	4,476	2,530,064	1,239	526,107	5,715	3,056,171
Indiana	9,552	4,304,588	1,542	506,595	52	85,449	11,146	4,896,632	2,291	1,313,868	691	300,101	2,982	1,613,969
Iowa	5,350	2,435,888	1,636	528,300	13	25,973	6,999	2,990,161	1,645	934,505	339	150,955	1,984	1,085,460
Kansas	4,097	1,832,882	1,348	421,890	35	58,504	5,480	2,313,276	1,375	788,785	274	113,791	1,649	902,576
Kentucky	10,447	4,709,113	1,777	602,926	30	45,725	12,254	5,357,764	2,428	1,415,808	777	342,704	3,205	1,758,512
Louisiana	4,987	2,437,287	1,577	550,488	24	38,728	6,598	3,026,503	1,980	1,142,398	422	185,850	2,382	1,328,248
Maine	2,030	971,070	608	194,592	10	16,702	2,648	1,182,364	622	365,214	160	73,912	782	439,126
Maryland	4,657	2,573,284	1,023	322,059	52	83,616	5,732	2,978,959	1,194	682,280	345	153,423	1,539	835,705
Massachusetts	15,654	7,729,027	2,764	893,032	121	209,211	18,539	8,531,270	3,284	1,911,566	1,064	479,383	4,348	2,387,949
Michigan	10,582	4,633,189	1,985	625,196	55	96,328	12,622	5,354,713	2,563	1,458,884	701	309,990	3,264	1,759,874
Minnesota	10,473	5,463,106	1,855	590,677	45	73,080	12,373	6,126,863	2,174	1,251,185	486	215,683	2,660	1,466,868
Mississippi	8,576	3,969,018	1,299	433,305	18	28,821	9,893	4,431,144	1,623	970,440	460	203,754	2,083	1,174,194
Missouri	11,619	5,183,477	2,255	773,498	73	123,566	13,947	6,080,541	3,179	1,810,987	857	365,451	4,036	2,176,438
Montana	2,086	1,029,578	288	95,117	8	15,596	2,382	1,140,291	331	180,991	118	52,558	449	233,549
Nebraska	2,646	1,135,493	749	253,260	10	14,790	3,405	1,403,543	776	444,024	140	63,358	916	507,377
Nevada	493	231,460	101	32,653	3	4,859	597	268,972	44	26,367	23	8,296	67	34,666
New Hampshire	1,308	652,667	248	85,522	11	17,326	1,567	755,515	382	214,088	90	40,230	472	254,318

See footnotes at end of table.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1942, showing the number of beneficiaries as of June 30, 1942—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942—Continued													
	World War I													
	Living veterans								Deceased veterans					
	Service connected 1		Nonservice connected		Emergency Officers' retirement pay 2		Total living veterans		Service connected		Nonservice connected		Total deceased veterans	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
New Jersey	7,282	\$3,495,451	1,776	\$552,914	63	\$108,483	9,121	\$4,156,848	2,237	\$1,230,848	610	\$265,311	2,847	\$1,496,159
New Mexico	2,009	1,214,329	522	173,215	9	13,830	2,540	1,401,374	427	242,982	108	47,657	335	290,639
New York	25,655	12,013,115	7,753	2,318,150	215	357,272	33,623	14,688,537	7,376	4,181,166	2,053	902,629	9,429	5,083,795
North Carolina	6,451	3,005,033	1,838	627,372	51	81,532	7,340	3,713,937	1,985	1,143,754	536	246,269	2,521	1,390,023
North Dakota	1,514	738,457	340	115,690	2	2,212	1,856	856,359	362	202,414	80	39,468	442	241,882
Ohio	20,331	9,353,167	4,539	1,472,002	114	191,708	24,984	11,016,877	4,240	2,404,366	1,350	585,685	5,590	2,990,051
Oklahoma	7,153	3,155,016	1,405	488,665	22	35,299	8,580	3,678,980	1,755	998,771	469	208,851	2,224	1,207,622
Oregon	3,880	1,996,826	994	318,705	36	63,027	4,910	2,378,558	870	481,331	201	84,615	1,071	565,946
Pennsylvania	22,187	10,356,894	4,492	1,511,252	157	247,450	26,836	12,115,596	5,901	3,358,108	1,766	795,828	7,667	4,153,931
Rhode Island	1,816	850,262	395	133,965	9	14,991	2,220	999,218	395	226,305	97	43,549	492	269,854
South Carolina	4,091	1,858,154	1,331	482,103	41	69,016	5,463	2,409,273	1,424	832,903	394	174,819	1,818	1,007,722
South Dakota	1,815	800,296	489	152,187	4	6,417	2,308	958,900	473	272,561	84	38,583	557	311,144
Tennessee	7,737	3,948,093	1,729	591,715	48	77,163	9,514	4,616,971	2,533	1,464,926	646	293,217	3,179	1,758,143
Texas	15,830	7,671,483	3,888	1,332,024	130	211,039	19,848	9,214,546	4,344	2,501,681	1,078	453,040	5,422	2,954,721
Utah	1,333	635,794	191	64,885	1	764	1,525	701,443	319	188,188	82	35,916	401	224,104
Vermont	1,098	555,123	236	80,115	5	8,666	1,339	643,904	329	189,480	75	34,133	404	223,613
Virginia	5,246	2,415,009	1,318	403,393	62	99,549	6,626	2,917,951	1,941	1,110,363	469	214,579	2,410	1,324,942
Washington	4,864	2,419,552	1,108	345,647	37	61,976	6,009	2,827,175	1,236	687,582	302	127,832	1,538	815,414
West Virginia	3,768	1,636,979	795	277,052	18	32,519	4,581	1,946,550	1,214	702,842	308	139,840	1,522	842,682
Wisconsin	8,920	3,877,880	1,973	587,165	55	96,132	10,943	4,561,177	2,384	1,369,540	569	253,114	2,953	1,622,654
Wyoming	872	408,237	326	77,076	3	4,743	1,201	490,056	116	63,058	33	13,830	149	76,888
Total, United States	345,235	166,778,412	80,290	26,118,676	2,534	4,387,183	428,159	197,284,271	89,007	50,858,216	24,226	10,599,450	113,233	61,457,666
United States possessions and foreign countries	2,868	1,584,401	1,370	484,617	12	18,707	4,250	2,087,725	5,164	2,959,137	123	81,852	5,287	3,040,989
Grand total	348,103	168,362,813	81,660	26,603,293	2,546	4,405,890	432,409	199,371,996	94,171	53,817,353	24,349	10,681,302	118,520	64,498,655

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Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942—Continued

State	War of 1812		Mexican War		Indian Wars				Civil War			
	Deceased veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama			4	\$2,333	5	\$4,236	8	\$2,713	3	\$4,317	179	\$80,311
Arizona					128	99,126	148	54,662	4	4,030	88	40,987
Arkansas			2	1,458	6	5,021	31	10,636	17	18,652	513	233,553
California			9	5,541	256	206,264	477	170,535	91	120,717	2,944	1,452,540
Colorado					28	21,034	58	20,403	17	20,580	483	237,487
Connecticut			1	583	4	4,475	19	6,512	11	15,111	402	193,719
Delaware			1	583	2	2,023	2	543			83	41,261
District of Columbia					34	27,060	100	36,430	3	3,454	278	132,980
Florida			2	1,750	32	27,753	50	17,039	18	23,545	492	229,572
Georgia			3	2,333	5	4,359	27	9,587	3	3,540	111	48,890
Idaho			2	1,167	14	9,827	43	15,881	4	4,605	128	60,917
Illinois			4	2,473	78	56,297	117	43,484	60	87,443	2,602	1,262,166
Indiana			2	1,167	43	31,462	77	28,495	39	67,525	2,198	1,051,127
Iowa			2	1,167	35	24,326	41	14,905	42	55,120	1,329	651,318
Kansas				642	41	31,940	121	44,991	40	53,709	1,642	806,010
Kentucky			3	1,750	21	17,092	50	17,726	21	27,344	1,169	535,166
Louisiana			2	1,167	5	4,383	14	4,896	6	7,915	234	108,749
Maine					6	5,009	5	1,990	11	16,205	537	250,678
Maryland			1	583	35	28,017	78	28,338	7	13,816	420	200,908
Massachusetts			1	583	36	30,242	109	38,962	31	43,031	1,272	620,646
Michigan			1	583	36	27,293	90	31,727	40	54,544	1,488	719,864
Minnesota					46	34,650	62	22,429	24	29,589	632	311,583
Mississippi			3	1,750	1	1,324	9	3,075	5	7,484	167	78,029
Missouri			8	4,374	38	29,868	94	33,162	59	79,119	2,286	1,091,645
Montana					62	49,357	64	23,334	3	3,166	116	56,187
Nebraska					24	18,582	64	23,949	26	36,123	639	312,462
Nevada			1	583	1	552	4	1,447			12	6,061
New Hampshire					3	2,881	12	4,160	10	11,945	221	107,371
New Jersey			1	292	32	25,883	82	29,604	18	23,746	772	388,602
New Mexico			1	583	47	34,607	77	27,651	1	1,727	95	42,948
New York			2	875	77	59,424	180	67,903	47	65,194	2,430	1,181,172
North Carolina			2	933	4	3,219	5	1,809	5	6,764	196	84,779
North Dakota					5	5,199	16	6,150	1	1,727	72	34,725
Ohio			3	1,633	58	47,236	138	50,466	92	126,502	2,977	1,446,265
Oklahoma			1	875	33	27,122	84	30,352	26	33,101	775	381,121
Oregon			1	\$240	2	1,167	36	26,546	102	36,466	21	25,272
											540	266,388

See footnotes at end of table.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1942, showing the number of beneficiaries as of June 30, 1942—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942—Continued											
	War of 1812		Mexican War		Indian Wars				Civil War			
	Deceased veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Pennsylvania.....			4	\$2,333	80	\$62,195	140	\$51,045	62	\$91,559	2,495	\$1,204,310
Rhode Island.....					3	2,232	7	3,075	3	4,030	186	86,015
South Carolina.....					4	2,845	9	3,075			60	26,822
South Dakota.....					75	58,578	82	28,386	6	9,067	183	87,679
Tennessee.....			5	2,333	11	8,565	31	10,853	14	22,451	804	364,454
Texas.....			13	6,707	77	57,922	322	117,646	15	22,451	585	277,702
Utah.....					17	14,603	141	53,987	2	2,303	56	32,859
Vermont.....					2	1,901	4	1,447	2	4,030	239	114,168
Virginia.....			2	1,167	22	16,246	51	17,437	8	10,218	269	124,020
Washington.....			1	583	51	34,987	119	41,904	16	24,034	633	311,654
West Virginia.....			2	1,166	3	2,232	7	2,532	6	9,067	525	243,583
Wisconsin.....			2	1,166	21	13,193	40	13,747	32	41,477	853	416,887
Wyoming.....					12	9,276	30	10,913			56	27,155
Total, United States.....	1	240	94	54,383	1,695	1,318,464	3,641	1,318,459	972	1,337,349	37,466	18,064,495
United States possessions and foreign countries.....			1	583	18	14,131	35	12,481	3	3,166	248	120,443
Grand total.....	1	240	95	54,966	1,713	1,332,595	3,676	1,330,940	975	1,340,515	37,714	18,184,938

Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942

State	Spanish American War				Regular Establishment				World War II			
	Living veterans		Deceased veterans		Living veterans ¹		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama.....	1, 285	\$910, 081	699	\$254, 940	715	\$235, 372	225	\$55, 795	3	\$524	21	\$4, 071
Arizona.....	822	586, 948	241	85, 410	368	194, 188	60	17, 083	2	335	5	688
Arkansas.....	1, 693	1, 255, 965	584	217, 984	710	277, 531	137	34, 177	1	87	16	2, 314
California.....	17, 668	12, 813, 256	6, 543	2, 369, 796	4, 717	1, 911, 321	1, 297	431, 111	4	816	239	47, 149
Colorado.....	1, 511	1, 049, 865	549	200, 533	1, 090	634, 188	139	44, 099			12	1, 887
Connecticut.....	1, 596	1, 055, 652	721	262, 893	466	161, 235	97	28, 961			12	1, 897
Delaware.....	301	205, 951	126	44, 864	55	23, 176	23	6, 850			1	151
District of Columbia.....	2, 032	1, 350, 946	1, 164	427, 663	1, 407	576, 735	419	137, 612			7	2, 053
Florida.....	4, 011	3, 150, 242	1, 159	426, 694	782	315, 939	242	72, 794	2	335	17	3, 333
Georgia.....	1, 777	1, 250, 744	1, 142	419, 378	1, 034	370, 340	344	99, 634	2	320	7	994
Idaho.....	623	418, 852	193	70, 227	111	51, 633	24	5, 784			8	1, 245
Illinois.....	7, 828	5, 341, 229	3, 056	1, 112, 961	1, 533	508, 854	329	91, 705	2	350	60	8, 709
Indiana.....	4, 782	3, 425, 722	1, 844	671, 616	1, 234	419, 044	263	71, 567	3	320	28	4, 487
Iowa.....	2, 066	1, 440, 701	805	291, 202	440	143, 675	116	29, 505			28	4, 307
Kansas.....	2, 235	1, 563, 332	925	339, 802	483	184, 653	139	42, 674			28	4, 608
Kentucky.....	3, 146	2, 262, 573	1, 327	496, 450	1, 348	431, 671	301	83, 059	9	379	20	2, 987
Louisiana.....	1, 421	1, 022, 676	817	301, 520	477	160, 387	155	41, 205			25	4, 086
Maine.....	1, 062	726, 428	399	147, 587	231	86, 441	88	24, 114	2	437	2	376
Maryland.....	1, 921	1, 330, 225	1, 115	407, 161	784	267, 347	260	85, 947			12	2, 701
Massachusetts.....	5, 062	3, 499, 402	2, 621	922, 867	1, 203	439, 262	430	135, 834	1	29	32	4, 713
Michigan.....	4, 952	3, 398, 731	1, 860	675, 073	1, 138	366, 404	230	66, 415	2	117	19	2, 916
Minnesota.....	2, 398	1, 642, 118	865	314, 536	482	173, 536	119	30, 125	1	291	15	2, 289
Mississippi.....	863	624, 347	467	169, 380	488	176, 705	124	32, 512	2	175	12	1, 777
Missouri.....	4, 580	3, 135, 459	1, 955	709, 042	1, 002	358, 222	208	58, 209	13	2, 403	37	5, 276
Montana.....	793	545, 406	252	88, 526	135	50, 273	32	7, 821	1	117	4	592
Nebraska.....	1, 307	925, 057	473	169, 993	218	78, 975	60	16, 737			18	2, 630
Nevada.....	269	184, 521	62	22, 852	56	16, 517	3	834				
New Hampshire.....	625	426, 026	279	101, 539	122	48, 624	46	15, 099			2	251
New Jersey.....	4, 580	2, 999, 023	2, 264	809, 684	852	297, 832	264	83, 508	2	87	13	2, 113
New Mexico.....	415	276, 635	155	56, 849	220	101, 025	32	8, 506	1	44	9	1, 571
New York.....	12, 124	8, 117, 938	6, 353	2, 309, 347	2, 738	941, 046	802	261, 956	8	888	56	8, 202
North Carolina.....	1, 699	1, 191, 575	932	344, 570	997	382, 026	281	79, 841	5	553	30	4, 447
North Dakota.....	330	226, 015	102	36, 805	59	23, 667	19	4, 535			7	1, 235
Ohio.....	9, 369	6, 684, 258	3, 516	1, 278, 482	1, 722	587, 956	359	98, 337	2	146	39	5, 045
Oklahoma.....	1, 793	1, 246, 171	731	271, 555	621	239, 571	145	37, 745	1	87	13	1, 812

See footnotes at end of table.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1942, showing the number of beneficiaries as of June 30, 1942—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942											
	Spanish American War				Regular Establishment				World War II			
	Living veterans		Deceased veterans		Living veterans †		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Oregon.....	2,509	\$1,779,145	776	\$278,603	481	\$167,265	110	\$31,657	3	\$204	9	\$1,155
Pennsylvania.....	9,983	6,865,294	4,536	1,655,905	2,251	848,760	545	160,414	33	4,277	33	4,277
Rhode Island.....	719	517,496	439	158,798	204	73,980	87	30,912	5	703	5	703
South Carolina.....	986	695,952	649	239,554	498	177,765	167	45,391	2	131	18	2,670
South Dakota.....	534	381,062	150	55,218	106	43,944	33	9,323	6	703	6	703
Tennessee.....	2,826	2,132,563	1,323	495,143	1,113	401,642	269	76,397	19	2,660	19	2,660
Texas.....	4,418	3,104,752	2,098	762,609	2,157	819,794	687	205,415	12	1,253	90	14,441
Utah.....	406	266,837	173	61,280	127	44,391	41	10,598	15	2,394	15	2,394
Vermont.....	385	274,194	203	75,530	95	37,039	29	8,792	27	4,723	27	4,723
Virginia.....	2,342	1,630,313	1,429	522,268	1,103	383,480	425	131,380	1	87	33	4,944
Washington.....	3,882	2,711,150	1,230	441,240	917	322,565	194	56,023	1	204	6	888
West Virginia.....	1,318	933,816	578	211,387	452	150,054	107	26,095	1	146	27	4,698
Wisconsin.....	2,721	1,911,159	982	349,682	587	191,388	132	36,936	2	301	2	301
Wyoming.....	385	247,857	119	41,131	94	31,104	19	5,237	1,144	187,449	9	1,426
Total, United States.....	142,353	99,735,720	60,881	22,178,129	40,223	14,930,542	10,657	3,196,267	93	11,913	1,144	187,449
United States possessions and foreign countries.....	4,533	2,957,186	2,066	803,119	1,360	693,043	1,272	474,071	9	1,426	9	1,426
Grand total.....	146,886	102,692,906	62,947	22,981,248	41,583	15,623,585	11,929	3,670,338	93	11,913	1,153	188,875

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942				Military and naval insurance	National service life insurance	Adjusted service and dependent pay	Administration	Construction	Total disbursements
	Total compensation and pension benefits									
	Living veterans		Deceased veterans							
	Number	Amount	Number	Amount						
Alabama.....	11,338	\$4,990,198	3,708	\$1,819,879	\$166,910	\$27,010	\$5,340	\$2,371,763	\$37,960	\$9,419,060
Arizona.....	4,803	3,148,414	1,185	538,629	177,467	3,150	1,364	1,255,280	4,219	5,129,523
Arkansas.....	10,922	5,381,541	3,237	1,603,087	197,473	9,743	2,909	1,661,827	172,682	9,029,262
California.....	56,666	32,819,423	18,642	8,242,610	998,438	103,110	17,247	7,031,839	98,520	49,311,187
Colorado.....	8,518	5,107,761	2,536	1,213,184	301,901	12,772	3,070	1,559,439	23	8,198,150
Connecticut.....	7,703	3,963,480	2,614	1,213,861	94,358	9,130	2,681	699,418		5,982,928
Delaware.....	772	426,531	305	180,867	11,401	583	229			619,611
District of Columbia.....	7,920	4,167,544	3,048	1,324,830	217,801	7,830	1,470	19,930,123	61,606	25,711,204
Florida.....	12,170	7,476,700	3,967	1,822,813	187,482	19,017	5,606	1,652,945	124,206	11,288,769
Georgia.....	11,852	5,898,642	4,983	2,188,671	188,042	16,976	6,002	1,828,095	392	10,126,820
Idaho.....	2,236	1,145,809	775	355,262	71,460	3,938	879	480,382		2,057,730
Illinois.....	30,679	14,753,376	11,883	5,577,669	611,947	53,360	15,830	6,089,322	1,716,798	28,818,302
Indiana.....	17,247	8,841,305	7,394	3,442,428	307,451	27,326	7,530	1,930,272	99,697	14,656,009
Iowa.....	9,582	4,653,983	4,305	2,077,864	189,800	21,381	5,294	1,608,696	30,088	8,587,106
Kansas.....	8,281	4,147,319	4,505	2,141,303	123,653	21,818	5,346	1,827,188	79,898	8,346,525
Kentucky.....	16,799	8,097,172	6,075	2,895,650	209,068	17,005	7,663	1,317,332		12,543,890
Louisiana.....	8,507	4,221,864	3,628	1,789,872	138,518	18,026	4,421	1,163,175	77,106	7,412,982
Maine.....	3,960	2,016,884	1,813	863,871	54,090	6,650	1,753	1,530,570		3,753,818
Maryland.....	8,481	4,618,684	3,425	1,561,343	193,949	8,576	2,050	1,712,470	551,854	8,648,926
Massachusetts.....	24,872	12,843,236	8,713	4,111,554	421,642	23,685	6,648	3,074,835	65,766	20,547,366
Michigan.....	18,790	9,261,802	6,952	3,256,452	275,937	29,869	6,469	1,949,841	25,362	14,745,732
Minnesota.....	15,324	8,007,047	4,353	2,147,830	320,808	21,789	6,837	2,055,241	68,819	12,628,371
Mississippi.....	11,252	5,241,179	2,865	1,460,717	131,987	17,996	3,695	1,364,543		8,220,117
Missouri.....	19,639	9,685,612	8,624	4,078,146	346,615	28,118	9,337	1,530,588	24,107	15,702,523
Montana.....	3,376	1,788,610	917	410,009	67,766	4,084	1,242	364,604		2,636,315
Nebraska.....	4,980	2,462,280	2,170	1,033,148	88,279	12,192	4,633	499,351		4,099,883
Nevada.....	923	470,562	149	66,443	16,500	583	202	98,792		653,082
New Hampshire.....	2,327	1,244,991	1,032	482,738	45,266	2,217	571	93,975		1,869,758
New Jersey.....	14,605	7,503,419	6,243	2,809,962	213,191	15,080	6,101	1,454,652	50,000	12,052,405
New Mexico.....	3,224	1,815,412	904	428,747	117,329	4,959	570	951,316	1,148	3,319,481
New York.....	48,617	23,873,047	19,252	8,913,250	967,293	76,332	19,987	8,243,515	149,591	42,243,015
North Carolina.....	10,050	5,298,402	3,967	1,966,402	200,576	17,122	5,006	1,794,219	3,493	9,224,892

See footnotes at end of table.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1942, showing the number of beneficiaries as of June 30, 1942—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and Emergency Officers' retirement pay on June 30, 1942, and disbursements for these benefits during the fiscal year 1942				Military and naval insurance	National service life insurance	Adjusted service and dependent pay	Administration	Construction	Total disbursements
	Total compensation and pension benefits									
	Living veterans		Deceased veterans							
	Number	Amount	Number	Amount						
North Dakota.....	2,251	\$1,112,967	658	\$325,332	\$37,844	\$5,046	\$900	\$376,360	.....	\$1,858,149
Ohio.....	36,227	18,462,975	12,622	5,870,279	453,645	49,572	9,600	4,343,348	\$67,160	29,256,579
Oklahoma.....	11,054	5,225,032	3,973	1,931,082	212,541	17,559	4,429	777,896	74,301	8,242,840
Oregon.....	7,960	4,376,990	2,611	1,181,622	158,123	10,676	2,187	1,167,818	.....	6,897,416
Pennsylvania.....	39,212	19,983,404	15,420	7,232,215	657,078	28,439	14,165	3,579,472	.....	31,494,773
Rhode Island.....	3,149	1,596,956	1,216	549,357	52,326	3,063	514	205,698	.....	2,407,914
South Carolina.....	6,953	3,285,966	2,721	1,325,234	124,359	15,138	2,130	930,347	.....	5,683,174
South Dakota.....	3,029	1,451,551	1,011	492,453	36,404	7,000	1,259	596,226	5,903	2,590,856
Tennessee.....	13,478	7,182,192	5,630	2,709,983	281,420	16,072	6,743	2,465,284	151,208	12,812,902
Texas.....	26,527	13,220,718	9,217	4,339,241	433,293	74,857	12,904	2,718,333	762	20,800,108
Utah.....	2,077	1,029,577	827	385,222	45,582	6,038	573	335,638	40	1,802,670
Vermont.....	1,823	961,068	879	423,550	40,372	2,975	690	339,847	40,678	1,809,180
Virginia.....	10,102	4,958,295	4,613	2,125,937	205,355	18,259	4,679	2,272,063	261,619	9,846,212
Washington.....	10,876	5,920,115	3,748	1,671,762	202,531	21,760	6,066	1,530,000	.....	9,352,234
West Virginia.....	6,360	3,041,719	2,747	1,328,333	108,799	10,267	2,986	577,884	.....	5,069,988
Wisconsin.....	14,310	6,718,540	4,989	2,444,770	188,488	25,522	6,209	2,451,859	.....	11,835,388
Wyoming.....	1,692	778,293	375	161,625	51,970	2,392	344	835,950	147	1,830,721
Total, United States.....	613,495	314,618,259	227,117	106,457,088	10,944,588	956,062	244,060	103,910,635	4,045,153	541,175,846
United States possessions and foreign countries.....	10,164	5,755,251	8,918	4,453,112	129,741	4,546	9,136	783,443	.....	11,135,229
Grand total.....	623,659	320,373,510	236,035	110,910,200	11,074,329	960,608	253,196	104,694,079	4,045,153	552,311,075

¹ Includes 2 special act cases.
² Includes 8 provisional, probationary, or temporary officers.
³ Includes 59 Retired Reserve Officers.
⁴ District of Columbia and Central Office excluding hospitalization by Army, Navy, and Public Health hospitals located in the States and possessions.

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 \$95,022,917 (U. S. Government life insurance fund, amount transferred from military and naval insurance to the U. S. Government life insurance fund, adjusted service certificate fund, funds due incompetent veterans, personal funds of patients, general post fund, and miscellaneous) is not included in the above figures.

TABLE 45.—An approximate distribution of expenditures, by United States possessions and foreign countries during the fiscal year 1942, showing number of beneficiaries as of June 30, 1942

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, 1942, and disbursements for these benefits during fiscal year 1942																			
	World War I														Mexican War		Indian Wars			
	Living veterans							Deceased veterans							Deceased veterans	Living veterans	Deceased veterans			
	Service connected		Nonservice 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		
United States possessions:																				
Alaska	73	\$30,319	6	\$1,785			79	\$32,104	6	\$3,619	2	\$1,147	8	\$4,766			1	\$1,324	1	\$362
Canal Zone	31	12,639	9	3,237			40	15,876	7	3,277	1	622	8	3,899						
Guam	3	2,426	1	292			4	2,718	11	5,579			11	5,579						
Hawaii	142	67,225	117	36,485	1	\$1,528	260	105,238	43	25,159	4	2,216	47	27,375			1	674	1	723
Philippine Islands	361	235,628	235	85,289	1	1,295	597	322,212	538	316,619	9	16,554	547	333,173						
Puerto Rico	337	229,319	733	258,282	2	2,725	1,072	490,326	435	272,992	50	23,596	485	296,588					1	362
Samoa									1	242			1	242						
Virgin Islands	3	3,412	2	583			5	3,995	1	487			1	487						
Wake Island									1	181			1	181						
Foreign countries:																				
Austria	3	1,189					3	1,189	4	1,449			4	1,449						
Belgium	24	12,290					24	12,290	25	13,658			25	13,658						
British Isles	185	103,525	29	9,595	1	1,192	215	114,312	350	200,901	14	5,518	364	206,419			4	3,893	7	2,532
Denmark	33	19,060	6	2,275			39	21,335	96	53,904	1	596	97	54,500					1	362
France	39	14,959	6	2,275	2	5,091	47	22,325	49	25,771	1	394	50	26,165			1	883	2	543
Germany	5	2,232	1	379			6	2,611	24	13,662			24	13,662					6	2,171
Greece	262	132,454	43	16,391			305	148,845	318	177,674			318	177,674						
Italy	628	339,796	65	24,644			693	364,440	1,470	844,879	2	12,429	1,472	857,308						
Norway	50	31,841	7	2,654	1	1,528	58	36,023	146	79,615			146	79,615					1	674
Poland	108	53,613	12	4,550			120	58,163	574	316,812	2	1,463	576	318,275					2	724
Rumania	18	11,053	1	379			19	11,432	24	14,423			24	14,423					1	362
Russia	5	2,311					5	2,311	140	79,486			140	79,486						

See footnotes at end of table.

TABLE 45.—An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1942, showing number of beneficiaries as of June 30, 1942—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, 1942, and disbursements for these benefits during fiscal year 1942																			
	World War I														Mexican War		Indian Wars			
	Living veterans							Deceased veterans							Deceased veterans	Living veterans	Deceased veterans			
	Service connected		Nonservice 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
Foreign countries—Continued.																				
Sweden	29	\$21,101	7	\$2,654			36	\$23,755	177	\$98,583			177	\$98,583					1	\$1,006
Yugoslavia	39	26,451	7	2,654			46	29,105	95	55,112			95	55,112						
Other parts of Europe	69	40,789	4	1,517	1	1,528	74	43,834	286	157,949	1	\$1,463	287	159,412			1	674	2	\$723
China	6	4,447					6	4,447	24	13,988	1	727	25	14,715						
Japan	3	2,536	1	379			4	2,915	7	4,033			7	4,033						
Other parts of Asia	15	7,243	1	379			16	7,622	40	24,080	2	753	42	24,833						
Cuba	5	4,019	1	379			6	4,398	3	1,908	1	368	4	2,276					1	362
San Domingo, Haiti	2	464					2	464	2	1,183			2	1,183						
Other parts of West Indies	16	5,247	2	758			18	6,005	21	11,513	1	197	22	11,710						
Africa	8	4,301					8	4,301	4	2,150			4	2,150						
Australia	3	1,068					3	1,068	4	2,186			4	2,186						
Azores	2	1,650					2	1,650	12	6,702			12	6,702						
Canada	273	118,247	61	21,436	1	1,528	335	141,181	188	107,370	23	9,736	211	117,106			7	4,715	8	2,532
Central America	5	2,524	3	1,137			8	3,661	2	1,473			2	1,473						
Mexico	32	19,060	8	3,296	1	1,528	41	23,884	11	6,215	7	3,416	18	9,631			1	288	2	723
Newfoundland	12	4,974					12	4,974	6	3,257			6	3,257						
Panama	1	679					1	679	1	604			1	604						
South America	21	7,786	2	933	1	764	24	9,483	10	5,648	1	657	11	6,305	1	\$533				
Other miscellaneous countries	17	6,554					17	6,554	8	4,794			8	4,794						
Total, United States possessions and foreign countries	2,868	1,584,401	1,370	484,617	12	18,707	4,250	2,087,725	5,164	2,959,137	123	81,852	5,287	3,040,989	1	533	18	14,131	35	12,481

TABLE 46.—*Summary of policy loans for fiscal year 1942, U. S. Government life-insurance fund*

Total amount of policy loans issued to date.....		\$1,574,567,983.50
Outstanding policy loans July 1, 1941.....		151,132,077.95
New loans issued during fiscal year including renewal of old loans.....	\$112,694,017.00	
Less:		
Repayments in cash.....	\$10,027,903.08	
Repayments by deduction:		
(a) From new loans.....	\$96,406,081.61	
(b) From surrenders.....	3,932,472.13	
(c) From claims.....	1,540,400.70	
(d) From dividend payments and deposits.....	15,665.28	
(e) From matured endowments.....	2,556,697.65	
Total collections by deduction.....	104,451,317.37	
Total repayments.....		114,479,220.45
Net decrease in outstanding loans.....		1,785,203.45
Outstanding policy loans June 30, 1942.....		149,346,874.50

TABLE 47.—Financial statement of the U. S. Government life-insurance fund
BY CALENDAR YEARS FROM ORIGIN OF FUND TO DEC. 31, 1941

	From origin to Dec. 31, 1934	1935	1936	1937	1938	1939	1940	1941
Ledger assets.....	(1)	\$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
INCOME								
Premiums.....	\$778,133,854.24	63,766,595.34	62,961,611.33	63,117,257.88	62,372,665.26	61,144,283.65	58,047,049.02	56,105,030.21
Interest.....	200,590,337.32	34,419,559.95	41,619,579.03	38,317,126.65	38,802,428.36	42,078,757.21	41,846,773.90	40,564,429.97
Dividends deposited.....	847,894.61	159,533.99	175,109.49	192,208.39	230,507.42	271,165.57	273,239.50	294,572.92
Received from the United States on account of extra hazard of the military and naval service.....	72,702,325.94	4,813,681.99	2,680,730.77	3,245,513.70	3,261,312.27	2,526,556.43	2,144,171.34	2,612,134.94
Consideration for supplementary install- ment contracts under claims.....	95,972,042.94	12,516,063.55	10,214,521.06	11,689,682.21	11,496,278.31	18,003,999.13	18,234,401.94	18,007,630.54
Other income.....	10,270,579.13	131,471.59	312,406.55	380,933.67	179,980.40	451,079.76	265,392.37	189,074.77
Total income.....	1,158,487,034.18	115,806,906.41	117,963,958.23	116,942,722.50	116,343,172.02	124,475,841.75	120,810,998.07	117,772,873.35
Total.....	1,158,487,034.18	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	1,157,079,471.11
DISBURSEMENTS								
Claims (death and total permanent dis- ability).....	205,041,013.23	21,874,501.38	19,372,556.37	20,853,751.21	20,807,616.02	21,956,662.91	21,121,992.78	23,788,968.79
Claims under total disability contract.....	169,352.00	28,755.00	78,253.00	190,546.00	155,183.00	350,645.00	72,265.00	56,554.00
Matured endowments.....	1,657,771.27	621,311.93	908,396.05	1,005,073.31	889,369.09	34,117,279.92	40,745,544.41	22,335,031.54
Paid as surrender values.....	105,955,294.42	12,808,597.61	9,812,199.10	10,126,860.20	13,021,026.48	11,790,563.41	10,989,937.36	8,529,336.11
Accrued interest paid on bond purchases.....	3,042,041.21	431,982.37	453,778.44	417,177.74	118,672.33	261,504.84	-----	38,720.41
Unearned premiums refunded.....	6,131,302.49	479,412.20	408,754.76	502,520.28	487,023.25	507,533.78	503,605.36	473,989.75
Dividends paid.....	60,284,987.11	6,237,309.71	6,552,583.84	6,881,978.01	7,789,553.24	8,925,575.95	8,338,212.27	8,272,418.23
Paid on supplementary installment con- tracts under claims.....	47,956,710.84	9,941,544.92	10,300,339.35	11,122,197.49	11,564,903.15	12,439,497.98	14,018,396.42	15,132,748.47
Other disbursements.....	3,976,494.79	436,212.74	711,384.59	987,773.81	1,219,093.46	716,115.92	850,543.30	861,353.60
Total disbursements.....	434,214,967.36	52,859,627.86	48,603,245.50	52,087,878.05	56,052,440.02	91,065,379.71	96,640,496.90	79,479,120.90
Balance.....	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	1,077,600,350.21

¹ See balance at foot of column for ledger assets at Dec. 31, 1934.

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

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	\$500,157,956.40	\$500,157,956.40
Book value of all other bonds.....	\$155,148,437.47	\$178,450,921.00	219,121,223.61	273,746,511.05	325,088,236.42	354,797,807.45	377,849,517.33	413,765,594.61	
Policy loans.....	121,680,068.52	127,579,849.54	128,560,435.08	138,468,345.35	147,426,343.12	149,663,421.09	150,644,738.84	151,206,253.87	
Loans on security of adjusted service certificates.....	439,797,265.46	472,999,707.40	2,235,982.26	2,550,870.59	2,664,191.15	2,783,012.83	2,907,213.52	3,037,258.66	
Cash on hand.....	7,646,295.37	8,188,567.43	6,504,480.75	6,511,219.16	6,438,907.46	7,733,898.82	8,047,151.67	9,433,286.67	
Total ledger assets as per "balance" under income and disbursements.....	724,272,068.82	787,219,345.37	856,580,058.10	921,434,902.55	981,725,634.55	1,015,136,096.59	1,039,506,597.76	1,077,600,350.21	
<i>Nonledger assets</i>									
Interest accrued on bonds, loans and deferred premiums.....	19,223,098.94	19,907,274.39	19,045,841.47	19,504,058.98	21,106,947.54	20,487,536.12	19,649,817.36	20,741,863.06	
Premiums due (grace period).....	457,194.57	447,459.00	445,602.00	445,694.61	445,257.50	468,552.73	461,419.00	462,025.00	
Premiums in course of collection through Government departments.....	494,443.99	530,249.47	596,410.90	683,782.80	560,706.30	496,875.64	602,311.00	672,117.00	
Due from the United States on account of extra hazard of the military and naval service.....				172,229.60		134,590.75			
Policy liens.....	75,673.62	70,871.82	54,662.12	55,021.10	50,883.98	49,729.76	45,245.27	42,571.39	
Total nonledger assets.....	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	21,918,576.45	
Total assets.....	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	1,099,518,926.66	
<i>LIABILITIES</i>									
Reserves.....	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	981,183,337.24	
Present value of future installments on claims.....	60,463,669.40	65,365,443.07	67,680,524.24	70,729,079.64	73,188,162.50	77,548,054.93	80,335,797.99	84,139,391.89	
Present value of future installments on matured endowments ²						4,659,400.64	9,253,283.10	11,738,820.87	
Claims in process of settlement.....	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	3,965,325.47	
Premiums paid in advance.....	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	7,818,666.29	
Dividends deposited with interest.....	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	1,821,135.45	
Advance payments from War Department.....	495,329.06	461,801.21	448,375.43	427,250.32	455,321.33	484,759.35	578,455.35	634,666.86	
Apportioned for payments of dividends.....	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	8,160,000.00	
Other liabilities.....	241,885.08	321,297.60	381,996.29	529,822.89	694,244.26	61,401.30	58,936.59	57,582.59	
Unassigned funds.....									
Total liabilities.....	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	1,099,518,926.66	

² Included in "Other liabilities" prior to 1939.

GUARDIANSHIP TABLES

TABLE 48.—Incompetent and minor wards under guardianship, June 30, 1942

Offices	Incompetent veterans				Other incompetents		Total incompetents	Minors			Grand total
	Under guard-ians	Institutional award only	Under legal custodians	Total	Under guard-ians	Under legal custodians		Under guard-ians	Under legal custodians	Total	
Albuquerque, N. Mex.	149			149	13		162	271	214	485	647
Atlanta, Ga.	846			846	59	4	909	605	407	1,012	1,921
Batavia, N. Y.	1,073	23	3	1,099	110	16	1,225	459	173	632	1,857
Bay Pines, Fla.	445		1	446	36	5	487	268	296	564	1,051
Boise, Idaho.	99	1		100	11		111	115	49	164	275
Boston, Mass.	1,673	18		1,691	164	3	1,858	742	363	1,105	2,963
Brecksville, Ohio	1,145	14	1	1,160	140	1	1,301	402	367	769	2,070
Bronx, N. Y.	3,425	270	1	3,696	186	13	3,895	1,299	209	1,508	5,403
Cheyenne, Wyo.	120			120	4		124	39	52	91	215
Columbia, S. C.	451	2		453	27		480	344	162	506	986
Dayton, Ohio	1,039			1,039	194	1	1,234	638	353	991	2,225
Dearborn, Mich.	1,306	5	1	1,312	142		1,454	717	315	1,032	2,486
Denver, Colo.	308		3	311	56	1	368	392	261	653	1,021
Des Moines, Iowa	736	3	1	740	145		935	268	177	445	1,380
Excelsior Springs, Mo.	509			509	111	2	622	266	232	498	1,120
Fargo, N. Dak.	183			183	15		198	77	40	117	315
Fayetteville, N. C.	592			592	70		662	698	145	843	1,505
Fort Harrison, Mont.	170		2	172	21		193	89	136	225	418
Fort Howard, Md.	448			448	40	1	489	131	171	302	791
Hines, Ill.	2,585	135	6	2,724	264	4	2,992	914	1,120	2,034	5,026
Huntington, W. Va.	396			396	43		439	337	70	407	846
Indianapolis, Ind.	1,005		6	1,011	241	3	1,255	627	411	1,038	2,293
Jackson, Miss.	519			519	36		555	209	380	589	1,144
Jefferson Barracks, Mo.	699		1	700	93	1	794	311	234	545	1,339
Lexington, Ky.	826			826	114	2	942	746	393	1,139	2,081
Lincoln, Nebr.	372			372	59	1	432	150	74	224	656
Little Rock, Ark.	702		1	703	57	3	763	409	181	590	1,353
Los Angeles, Calif.	1,074	9		1,082	128	11	1,221	584	1,248	1,832	3,052
Lyons, N. J.	1,051	7	1	1,059	84	4	1,147	310	433	743	1,890
Manchester, N. H.	153			153	26		179	109	53	162	341
Minneapolis, Minn.	1,235	8		1,243	123	1	1,367	663	187	850	2,217
Montgomery, Ala.	548	3		551	35	3	589	346	337	683	1,272
Murfreesboro, Tenn.	724		1	725	105	3	833	779	353	1,132	1,965
Muskogee, Okla.	808	16	5	829	85	1	915	505	374	879	1,794
Newington, Conn.	563			563	49	4	616	182	205	387	1,003
New Orleans, La.	602		6	608	34	3	645	356	248	604	1,249
Philadelphia, Pa.	1,361	22	2	1,385	169	5	1,559	820	360	1,180	2,739
Pittsburgh, Pa.	1,105		5	1,110	121	1	1,232	532	418	950	2,182
Portland, Oreg.	423	1		424	58	2	484	168	224	402	886
Providence, R. I.	402	8		410	37	2	449	203	61	264	713
Reno, Nev.	32			32	1		33	14	31	45	78
Roanoke, Va.	575	2		577	62		639	395	303	698	1,337
Salt Lake City, Utah	90			90	4		94	75	110	185	279
San Francisco, Calif.	1,157	39		1,196	67	5	1,268	526	779	1,305	2,573
Seattle, Wash.	494		2	496	33	1	530	456	234	690	1,220
Sioux Falls, S. Dak.	156	2		158	17		175	66	63	129	304
Togus, Maine	243			243	59	3	305	89	101	190	495
Tucson, Ariz.	73			73	11	1	85	158	296	454	639
Waco, Tex.	1,154			1,154	79	5	1,238	689	924	1,613	2,851
White River Junction, Vt.	162	1	1	164	33		197	79	34	113	310
Wichita, Kans.	358	2	2	362	87	3	452	301	144	445	897
Wood, Wis.	887	6	1	894	105		999	431	325	756	1,755
Central office:											
Washington, D. C., area	509		6	515	66	5	586	300	310	610	1,196
United States possessions and foreign	284	7	1	292	70		362	581	171	752	1,114
Manila, P. I. (November 1941)	93	1		94	19		113	862	48	910	1,023
San Juan, P. R.	124	10		134	11		145	224	83	307	452
Total	38,309	614	60	38,983	4,229	124	43,336	22,326	15,452	37,778	81,114

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

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees for the fiscal year 1942

Offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Amount of estates						Cash balance (funds on deposit in banking institutions or otherwise not invested in invested amounts)	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		Nonlegal or questionable					Illegal
					General investments	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable	Illegal						
Albuquerque, N. Mex.	\$185,168.72	\$4,903.88	\$6,143.49	\$707,729.70	\$568,028.68					\$139,701.02	\$28,948.18			
Atlanta, Ga.	901,351.87	23,953.27	3,840.92	2,642,563.70	2,228,663.68					413,900.02	3,911.59	\$34.79	\$61.29	
Batavia, N. Y.	1,019,379.69	28,154.95	8,932.25	5,544,252.68	4,213,345.58	\$1,102,309.87	\$1,500.00			227,097.23	42,597.28		23,884.17	
Bay Pines, Fla.	538,110.42	11,381.02	3,038.08	1,204,782.56	1,052,776.93		364.00			151,641.63	700.00			
Boise, Idaho	96,122.90	2,870.88	542.58	458,811.53	387,768.76			3,633.26		67,409.51		133.70		
Boston, Mass.	1,814,764.89	51,754.72	23,077.81	6,657,941.82	1,475,547.23	5,110,542.48				71,852.11	6,754.00	468.56	110.87	
Brecksville, Ohio	938,795.63	34,903.61	10,048.91	4,314,561.81	3,828,719.99	322,335.24			12,420.35	149,561.23		459.65		
Bronx, N. Y.	2,810,230.32	76,079.03	62,679.28	14,981,514.72	9,528,758.32	5,452,756.40						37.66	8,689.20	
Cheyenne, Wyo.	105,624.30	3,456.89	658.00	776,338.64	675,443.05			71,444.13	6,686.09					
Columbia, S. C.	490,448.76	18,260.15	2,178.22	1,888,779.53	1,631,929.97	28,115.63			2,465.00	226,268.93			664.67	
Dayton, Ohio	1,028,724.67	36,776.92	11,794.80	4,366,843.58	4,100,498.76	24,112.61	508.10		1,578.36	240,145.75			96.00	
Dearborn, Mich.	972,076.41	39,836.62	3,769.65	4,435,154.62	3,883,176.99				305.73	551,671.90		1,044.22	5,342.11	
Denver, Colo.	407,831.59	15,473.62	6,710.12	1,697,833.74	1,461,439.18					236,394.56	8,413.93			
Des Moines, Iowa	672,476.72	25,436.83	21,319.50	4,291,868.67	4,076,759.33					215,109.34		1,503.93	287.50	
Excelsior Springs, Mo.	533,281.89	29,939.73	4,925.72	2,235,743.54	1,971,144.06	5,227.74			32,681.27	5,922.99		393.71	129.34	
Fargo, N. Dak.	153,538.87	5,727.64	2,725.43	844,920.00	776,033.55			13,791.44						
Fayetteville, N. C.	166,053.79	26,348.49	2,483.71	2,495,702.90	2,251,448.32					244,254.58	5,713.82		19.48	
Fort Harrison, Mont.	171,563.31	5,752.53	5,354.32	831,656.26	693,939.76					137,716.50				
Fort Howard, Md.	455,383.49	16,183.31	3,501.48	2,561,010.41	2,262,275.68	30,995.69				267,739.04		493.20	1,636.51	
Hines, Ill.	2,111,166.68	79,319.96	57,616.44	12,342,609.09	10,006,058.43				19,060.00	2,317,490.66		727.36	6,952.72	
Huntington, W. Va.	434,536.82	16,228.98	820.50	1,405,212.81	1,244,417.18					160,795.63	530.60			
Indianapolis, Ind.	1,126,963.54	44,863.49	20,292.98	5,427,367.94	4,810,305.26					579,213.19		1,180.99	301.18	
Jackson, Miss.	562,631.06	17,971.23	20,010.39	1,597,417.16	1,177,912.07	93,386.47				323,474.71		2,213.77	73.50	
Jefferson Barracks, Mo.	717,437.85	24,029.85	5,822.55	3,207,409.71	2,886,205.57					321,204.14		115.92	710.00	
Lexington, Ky.	891,409.33	32,034.62	6,571.93	3,437,819.71	2,992,264.47	121,077.28			1,894.37	322,543.59		250.59	816.96	
Lincoln, Nebr.	366,377.46	15,180.04	3,167.00	1,941,678.19	1,670,679.28	105,394.68				162,535.90			645.12	
Little Rock, Ark.	594,585.23	25,016.42	2,851.52	1,813,893.64	1,530,536.78				2,157.66	281,124.20			901.53	
Los Angeles, Calif.	1,327,747.76	39,725.87	33,310.67	3,102,626.72	2,387,684.78	462,246.76				252,695.18	1,060.42		9,438.33	
Lyons, N. J.	1,207,396.77	42,908.97	4,911.92	3,095,785.18	2,902,329.18					193,088.13		3,146.82	13,963.05	
Manchester, N. H.	162,426.48	3,678.23	431.50	743,334.39	261,596.94	481,737.65						189.88		
Minneapolis, Minn.	1,088,794.14	45,107.04	11,415.59	5,129,323.98	4,757,244.27					372,079.71	4,810.30		6,261.43	
Montgomery, Ala.	608,038.55	17,899.79	8,328.43	2,046,693.20	1,584,574.93	210,225.20				251,893.07				
Murfreesboro, Tenn.	872,030.90	39,604.55	14,372.96	3,525,989.49	2,939,435.68	182,450.11			64,044.35	336,920.71				
Muskogee, Okla.	993,370.03	28,181.42	13,901.24	3,509,133.47	2,964,090.16					500,697.97				
Newington, Conn.	499,210.18	18,717.06	1,253.07	2,718,450.87	1,148,177.73	1,504,334.82				65,938.32		3,575.00	5,423.18	

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees for the fiscal year 1942—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					
New Orleans, La.....	\$578,519.05	\$15,682.74	\$2,763.69	\$1,908,123.65	\$1,483,038.65					\$425,085.00			
Philadelphia, Pa.....	3,295,216.50	155,807.97	30,494.79	5,091,821.10	4,154,638.45	\$171,625.42	\$276,617.79			488,939.44		\$6,139.55	
Pittsburgh, Pa.....	1,235,805.86	58,597.31	11,408.84	3,288,421.09	2,947,011.73	34,311.35	4,566.89	\$5,944.25		296,586.87		144.49	
Portland, Oreg.....	416,557.50	16,642.92	12,006.22	1,508,164.08	1,274,875.93	10,251.77				223,036.38	\$159.85	864.00	
Providence, R. I.....	328,312.57	11,854.52	2,045.78	1,552,806.96	863,860.87	653,776.49				35,169.60		138.47	
Reno, Nev.....	27,699.58	633.08	468.89	120,811.55	104,990.93	9,683.07				6,137.85			
Roanoke, Va.....	692,141.79	22,843.97	2,029.51	2,507,523.38	2,296,630.24		879.44			210,013.70	170.95	1,494.16	
Salt Lake City, Utah.....	94,416.53	2,673.00	2,221.45	402,678.16	332,923.76	4,284.89				65,469.51			
San Francisco, Calif.....	960,344.50	33,848.05	46,678.31	4,534,392.46	3,374,056.24	525,631.11	152.59			634,552.52	\$1,627.27	3,127.54	
Seattle, Wash.....	488,333.12	19,827.32	9,670.11	2,423,626.56	1,510,748.18	798,110.25	1,062.73			113,705.40	699.68	32.91	
Sioux Falls, S. Dak.....	121,012.75	4,347.70	1,735.19	665,580.01	585,830.08	27,778.65	5,152.58			46,818.70		1,088.49	
Togus, Maine.....	229,136.35	8,166.21	1,735.19	888,437.97	501,137.81	343,782.55				43,517.61		673.84	
Tucson, Ariz.....	119,415.84	2,393.82	560.00	388,422.47	257,643.00	130,357.36				422.11	1,335.17		
Waco, Tex.....	1,305,865.71	33,169.81	29,378.65	5,634,659.38	4,825,209.92					806,449.46	2,000.00	697.57	
White River Junction, Vt.....	171,383.96	7,013.35	55.00	573,576.24	264,962.22	289,541.24				19,072.78		92.05	
Wichita, Kans.....	322,865.44	11,004.31	2,297.34	1,367,604.67	1,196,268.46	169,524.79				611.42			
Wood, Wis.....	853,025.06	29,674.71	9,350.00	5,522,563.35	4,309,635.24	1,094,863.02	1,687.00	14,907.08		101,471.01		7,410.50	
Central office:													
Washington, D. C., area.....	835,448.59	14,439.96	5,278.71	2,697,717.36	2,218,793.16					478,924.20			
United States possessions and foreign ¹	86,865.18	776.01	630.00	218,159.73	135,443.12	25,543.72				57,172.94			
Manila, P. I. (November 1941).....	117,999.83	4,986.92	4,125.04	278,586.59	153,372.45					125,214.14		550.00	
San Juan, P. R.....	194,245.22	3,851.31	951.24	379,081.40	252,281.83	96,912.48				29,887.09			
Total.....	40,049,686.95	1,405,891.60	565,122.90	159,935,514.67	125,377,562.80	19,712,095.62	413,880.94	142,931.26		14,289,044.05	107,767.05	19,091.77	108,043.43

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 1941 and 1942, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1944 (the program as outlined for 1943 and 1944 is tentative)

Location	Beds available June 30, 1941		Additions Fiscal year 1942		Beds available June 30, 1942		Additions Fiscal year 1943		Beds available June 30, 1943		Additions Fiscal year 1944		Beds available June 30, 1944	
	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary
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.	312		3		315				315				315	
Augusta, Ga.	1,091				1,091		-30		1,061				1,061	
Batavia, N. Y.	297				297				297				297	
Bath, N. Y.	428	1,482		-5	428	1,477			428	1,477			428	1,477
Bay Pines, Fla.	444	824			444	824			444	824			444	824
Bedford, Mass.	1,484				1,484		-24		1,460				1,460	
Biloxi, Miss.	207	793	1		208	793			208	793			208	793
Boise, Idaho	203	147			203	147			203	147			203	147
Brecksville, Ohio	269				269				269				269	
Bronx, N. Y.	1,667		-8		1,649		113		1,762				1,762	
Canandaigua, N. Y.	1,117				1,117				1,117		164		1,281	
Castle Point, N. Y.	479				479				479				479	
Cheyenne, Wyo.	151				151				151				151	
Chillicothe, Ohio	1,522				1,522		91		1,613				1,613	
Coatesville, Pa.	1,459				1,459				1,459				1,459	
Columbia, S. C.	614				614				614				614	
Dallas, Tex.	262				262				262				262	
Danville, Ill.	1,868				1,868		72		1,940				1,940	
Dayton, Ohio	1,050	2,997		-423	1,050	2,574			1,050	2,574			1,050	2,574
Dearborn, Mich.	351		2		353				353		100		453	
Des Moines, Iowa	386		1		387				387				387	
Downey, Ill.	1,475				1,475				1,475				1,475	
Dwight, Ill.	196				196				196				196	
Excelsior Springs, Mo.	252		1		253				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	
Fort Harrison, Mont.	148				148				148				148	
Fort Howard, Md.	51				51		259		310				310	
Fort Lyon, Colo.	805				805				805				805	

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 1941 and 1942, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1944 (the program as outlined for 1943 and 1944 is tentative)—Continued

Location	Beds available June 30, 1941		Additions Fiscal year 1942		Beds available June 30, 1942		Additions Fiscal year 1943		Beds available June 30, 1943		Additions Fiscal year 1944		Beds available June 30, 1944	
	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary
Gulfport, Miss.	788		-3		785				785				785	
Hines, Ill.	1,750				1,750				1,750				1,750	
Hot Springs, S. Dak.	281			7	281	558			281	558			281	558
Huntington, W. Va.	317				317				317				317	
Indianapolis, Ind.	316				346				346				346	
Jefferson Barracks, Mo.	512		85		597				597				597	
Kecoughtan, Va.	534	2,111		5	534	2,116			534	2,116			534	2,116
Knoxville, Iowa	1,268				1,268				1,268				1,268	
Lake City, Fla.	353				353				353				353	
Legion, Tex.	420		-15		405		53		406				406	
Lexington, Ky.	565				565				405				405	
Lincoln, Nebr.	251				251				565				565	
Livermore, Calif.	339				339		33		251				251	
Los Angeles, Calif.	2,431	3,346	15		2,446	3,346			372				372	
Lyons, N. J.	1,750				1,750				2,446	3,346	120		2,446	3,466
Marion, Ill.			160		160				1,750				1,750	
Marion, Ind.	1,509				1,509				160		367		1,669	367
Memphis, Tenn.	450				450				1,509		134		1,643	
Mendota, Wis.	295				295				450				450	
Minneapolis, Minn.	651				651		15		295				295	
Montgomery, Ala.	268				268				666				666	
Mountain Home, Tenn.	556	1,723		-32	556	1,691		64	268				268	
Murfreesboro, Tenn.	785				785				556	1,755			556	1,755
Muskogee, Okla.	423				423				785				785	
Newington, Conn.	311		19		330		-6		417				417	
Northampton, Mass.	769				769				330				330	
North Little Rock, Ark.	1,360				1,360				769				769	
Northport, Long Island, N. Y.	2,220				2,220				1,360				1,360	
Oteen, N. C.	850				850				2,220				2,220	
Outwood, Ky.	375				375				850				850	
Palo Alto, Calif.	1,161				1,161				375				375	
Perry Point, Md.	1,289				1,438				1,161				1,161	
Pittsburgh, Pa.	760		179		767		60		1,438				1,528	
Portland, Oreg.	407		7		407				767				767	
Reno, Nev.	26				26				407				407	
Roanoke, Va.	1,171		10		1,181		152		26				26	
Roseburg, Oreg.	566		6	-6	566				1,333				1,333	
Rutland Heights, Mass.	468				468				566				566	
St. Cloud, Minn.	1,059				1,059				468				468	
									1,059				1,059	

Salt Lake City, Utah	158				158				158				158	
San Fernando, Calif.	360		4		364		24		388				388	
San Francisco, Calif.	340				340				340				340	
Saratoga Springs, N. Y.							47		47				47	
Sheridan, Wyo.	594				594				594				594	
Sunmount, N. Y.	518				518				518				518	
Togus, Maine	300	1,155	5		305	1,155			305	1,155			305	1,155
Tucson, Ariz.	358				358				358				358	
Tuscaloosa, Ala.	535		23		558				558				558	
Tuskegee, Ala.	1,498				1,498		11		1,509				1,509	
Waco, Tex.	1,122				1,122				1,122				1,122	
Wadsworth, Kans.	742	1,620		14	742	1,634		14	742	1,648			742	1,648
Walla Walla, Wash.	421				421				421				421	
Washington, D. C.	327				327				327				327	
West Roxbury, Mass.										319			319	
Whipple, Ariz.	395		142		537				537				537	
White River Junction, Vt.	188				188				188				188	
Wichita, Kans.	246				246				246				246	
Wood, Wis.	1,193	1,992	-23	64	1,170	2,056			1,170	2,056			1,170	2,056
Total	61,849	18,747	{ 663 -59 }	{ 90 -466 }	62,453	18,371	{ 930 -60 }	78	63,323	18,449	717	487	64,040	18,936

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, 1942

Location	Public, 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60 ¹	Public, 334, 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						
Georgia:							
Lake City.....	146,894.08	256,821.04					
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.....							
Wichita.....		16,601.76					
Kentucky:							
Lexington.....							
Outwood.....	2,210,032.23					926,914.20	70,717.47
Pikesville (abandoned)				15,280.88			
Louisiana: Alexandria	107,719.14	57,598.18				357,208.16	1,049,937.73
Maine: Togus							
Maryland:							
Fort Howard.....							
Fort McHenry (closed)	67,614.54						
Perry Point.....	196,051.93	458,484.19					
Massachusetts:							
Bedford.....							
Northampton.....					1,022,995.99	630,627.04	329,903.09
Rutland Heights.....			2,450,930.44				6,000.00
West Roxbury.....	71,566.40	786,601.37					
Michigan:							
Dearborn.....							
Fort Custer.....				1,932,715.49			
Minnesota:							
Minneapolis.....					506,090.34	1,365,195.91	
St. Cloud.....							
Mississippi:							
Biloxi.....				900,501.95		3,939.01	250,756.81
Gulfport.....							
Missouri:							
Excelsior Springs.....							
Jefferson Barracks.....						607,887.04	7,500.00
St. Louis (closed)	4,141.60	1,197,189.20				145,942.25	
Montana: Fort Harrison	97,598.22						
Nebraska: Lincoln							
Nevada: Reno						954,034.00	75,000.00
New Jersey:							
Cape May (closed)	21,999.29						
Lyons.....							
New Mexico:							
Deming (closed).....	3,712.35					60,138.60	1,838,681.85
Albuquerque.....							
Fort Bayard.....	38,411.80	960,273.41					
New York:							
Bath.....							
Batavia.....							
Bronx.....							
		3,460,954.22					

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' Administrations, June 30, 1932—Continued.

Location	Public, 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60 ¹	Public, 384, 66th; first Langley Act, \$18,600,000	Public, 194, 67th; second Langley Act, \$17,000,000	Public, 197, 68th; third Langley Act, H. F. S. 24-26, \$3,850,000	Public, 197, 68th; Public, 587, 68th; H. F. S. 26-27, \$8,000,000 ²	Public, 537, 68th; Public, 430, 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—Continued							
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		1,816,928.43				
Sunnount							
North Carolina:							
Fayetteville						145,263.84	\$628,228.82
Oteen	11,913.48	419,679.91			11,679.50	238,859.48	
North Dakota: Fargo							
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						1,592,383.58	178,776.03
Parkview (closed)	12,643.50						
Pittsburgh		125,325.00	1,213,012.53			183,301.21	
South Carolina:							
Columbia							
Greenville (closed)	610,242.89						
South Dakota: Hot Springs		971.02		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					1,182,000.00		
Waco							

Utah: Salt Lake City								
Vermont: White River Junction								
Virginia:								
Keoughtan								
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 ⁹	466,393.69							
Wood		1,302,559.49						
Wyoming:								
Cheyenne			172,127.46					
Sheridan			285,121.50					
Equipment	209,799.84							13,649.19
Technical Services	175,543.09			527,118.83	\$35,386.26	\$61,580.74	\$295,150.43	37,601.18
Surplus	189,169.28				3,882.80	¹⁰ 350,000.00		
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

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, 1942—Continued

Location	Public, 29, 71st; sixth act, \$15,950,000	Public, 868, 71st; seventh act, \$20,877,000	Special acts for individual projects, \$12,473,585	Hospital and domiciliary facilities, \$37,430,000 ⁴	Allocations from relief appropriations, \$16,309,850 ⁵	General post fund, \$1,133,448 ⁶	Annual Approp- riations, \$26,066,044.88 ⁷	Total, \$209,083,610.48
Alabama:								
Montgomery-----				\$1,178,474.67			\$11,490.00	\$1,189,964.67
Tuscaloosa-----	\$980,961.22	\$234,216.02			\$195,164.22		78,211.65	1,488,553.11
Tuskegee-----		280,946.17		317,193.94	29,113.67		275,206.50	3,159,946.28
Arizona:								
Tucson-----	252,882.60						118,703.10	1,797,670.84
Whipple-----				740,167.86			153,868.28	1,477,876.89
Arkansas:								
Fayetteville-----		831,529.39					48,062.46	879,591.85
Hot Springs (Army)-----	1,049,931.72							1,049,931.72
North Little Rock-----	194,174.52	600,000.00		537,522.20			944,195.65	2,811,656.65
California:								
Camp Kearney (closed)-----								26,907.24
Livermore-----	17,698.00			89,300.65			393,907.81	1,852,117.71
Los Angeles-----		840,526.20	\$3,955,339.94	1,795,296.49	595,655.21	\$79,406.28	307,381.34	7,573,605.46
Palo Alto-----		7,000.00	49,837.59		272,670.65		1,594,449.39	3,507,980.84
San Fernando-----				207,251.29			137,552.00	1,598,463.89
San Francisco-----	1,000,000.00	239,484.24					1,266,377.24	1,266,377.24
Colorado: Fort Lyon-----		441,436.34		474,931.55			155,688.00	1,371,660.14
Connecticut:								
New Haven (closed)-----								23,227.76
Newington-----		119,689.26		79,754.09		3,047.67	84,361.45	1,485,442.08
District of Columbia:								
Washington-----							607,328.54	1,792,571.77
Walter Reed (Army)-----								1,149,567.05
Florida:								
Bay Pines-----			1,046,082.90	1,220,945.86		149,617.81	193,952.81	2,610,599.38
Jacksonville (closed)-----								28,958.60
Georgia:								
Lake City-----		20.00		380,128.95			398,785.73	1,182,649.80
Atlanta-----				272,348.90			150,189.96	1,223,846.69
Augusta-----	219,906.14	216,422.87		20,950.22	9,759.22		1,274,247.58	2,603,268.96
Idaho: Boise-----		241,332.35					245,160.22	598,318.82
Illinois:								
Danville-----		536,284.22	⁸ 883,771.68	120,645.73	56,881.14	37,192.23	199,528.50	1,834,303.50
Downey-----	587,590.84				474,067.39		913,220.76	3,824,948.86
Dwight-----							39,743.70	331,235.76
Hines-----	75,792.87	61,542.28	492,231.14	1,341,559.72			1,940,849.66	8,554,377.11
Marion-----				1,398,616.22			5,057.29	1,403,673.51

Indiana:									
Indianapolis	550,000.00	74,311.32		138,737.79	287,835.59		156,385.98	1,207,270.68	
Marion			691,165.54	298,569.27	39,498.42		502,928.05	1,693,379.25	
Iowa:									
Des Moines		920,296.60		120,213.90			80,733.57	1,121,244.07	
Knoxville	348,889.30	178.50		712,289.75	551,734.20		113,031.18	3,177,957.67	
Kansas:									
Wadsworth		1,165,820.25		284,687.72	378,194.05	8,632.86	116,547.18	1,970,483.82	
Wichita	570,150.63	190,494.78			119,770.56		50,868.20	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	15,280.88	
Louisiana: Alexandria				360,324.46			200,300.20	2,133,117.87	
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				1,270,232.79			6,000.00	1,276,232.79	
Fort McHenry (closed)							67,614.54	67,614.54	
Perry Point	193,626.68	290,923.31	149,577.80	1,016,782.15			1,593,191.00	3,898,637.06	
Massachusetts:									
Bedford	368,158.34	306,380.16		550,189.65	474,984.24		315,951.74	3,999,190.25	
Northampton				325,616.53	28,160.37		548,704.11	3,359,411.45	
Rutland Heights		381,128.01					901,852.33	2,069,581.71	
West Roxbury			23,405.32	1,449,822.83				1,544,794.55	
Michigan:									
Dearborn		1,399,248.97		155,119.14			14,278.00	1,568,646.11	
Fort Custer	426,921.79			366,809.54	616,516.35		232,244.28	3,569,207.45	
Minnesota:									
Minneapolis		87,641.90					185,594.39	2,144,522.54	
St. Cloud	17,525.18	221,433.00		651,872.10			380,001.00	2,426,029.05	
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		35,528.78					75,061.00	1,023,495.29	
Jefferson Barracks				582,417.66		130,160.38	395,617.33	2,451,326.82	
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		83,284.79	1,278,851.73	
Nevada: Reno		99,221.40					18,918.00	118,139.40	
New Jersey:									
Cape May (closed)							21,999.29	21,999.29	
Lyons	1,038,073.77	34,642.50		841,811.25	629,760.67		295,258.09	4,738,366.73	
New Mexico:									
Deming (closed)								3,712.35	
Albuquerque	1,160,901.79						67,626.46	1,228,528.25	
Fort Bayard				22,692.77			100,570.00	1,121,947.98	
New York:									
Bath		582,000.00		337,922.41	377,599.53	1,601.95	158,422.09	1,457,545.98	
Batavia		891,993.72					119,013.78	1,011,007.50	
Bronx	441,719.30			564,287.12	2,458,818.49		266,701.97	7,192,481.10	

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, 1942—Continued.

Location	Public, 29, 71st; sixth act, \$15,950,000	Public, 868, 71st; seventh act, \$20,877,000	Special acts for individual projects, \$12,473,585	Hospital and domiciliary facilities, \$37,430,000 4	Allocations from relief appropriations, \$16,309,850 5	General post fund, \$1,133,448 6	Annual Appro- priations, \$26,066,044.88 7	Total, \$209,083,610.48
New York—Continued.								
Canandaigua	\$1,581,859.58			\$1,108,064.46			\$117,298.38	\$2,807,222.42
Castle Point	6,725.17			35,392.58			249,409.85	2,775,883.59
Danville (closed)								7,504.63
Fox Hills (closed)								83,829.64
Hudson St. (P. H. S.)								359,700.12
Northport, Long Island	810,407.05			1,474,553.56			242,836.65	6,343,812.65
Stapleton (P. H. S.)								217,779.93
Sunmount		\$174,160.45		16,380.49			544,931.00	2,552,398.37
North Carolina:								
Fayetteville				1,231,385.89			8,656.00	1,240,041.89
Oteen		514,807.49	\$96,955.81				962,036.38	2,778,885.73
North Dakota: Fargo								
Ohio:		51,966.52			\$73,539.35		84,864.67	460,939.52
Brecksville				47,541.00	1,348,948.63		16,246.00	1,412,735.63
Chillicothe		439,245.98		707,203.10	351,388.44		638,435.06	3,968,082.14
Dayton		53,551.20	1,449,146.56	1,388,322.24	346,889.22	\$3,458.88	479,222.69	4,558,368.87
Oklahoma: Muskogee								
Oregon:				464,138.31		135,771.00	238,297.26	1,313,206.57
Portland		77,676.03					61,162.00	1,446,429.94
Roseburg			1,056,260.19	74,071.54	35,000.00	122,750.35	18,974.00	1,307,056.08
Pennsylvania:								
Coatesville	148,507.95	881,416.62		566,773.77			151,253.22	3,519,111.17
Parkview (closed)								12,643.50
Pittsburgh		402,483.65			458,863.94		363,441.71	2,746,458.04
South Carolina:								
Columbia		1,025,340.37		419,269.08			142,162.06	1,586,771.51
Greenville (closed)								610,242.89
South Dakota: Hot Springs								
Tennessee:								
Memphis	394,888.31						210,811.18	1,478,516.55
Mountain Home			638,878.80	766,933.82	13,512.53	4,975.79	47,810.00	1,472,110.94
Murfreesboro		1,599,760.44		132,611.63	569,171.64		58,760.40	2,360,304.11
Texas:								
Amarillo					962,616.28		36,101.40	998,717.68
Corpus Christi (closed)								139,296.11
Dallas					1,180,634.63		6,800.00	1,187,434.63
Houston (closed)								42,182.28
Legion				20,000.00			236,946.23	1,438,946.23
Waco	1,440,925.86	823,861.77		283,862.00	236,174.63		52,785.00	2,857,609.26

Utah: Salt Lake City	464,057.75			193,723.87			24,746.00	682,527.62
Vermont: White River Junction		554,278.90		81,480.00	175,079.42		21,490.00	832,328.32
Virginia:								
Keocoughtan			51,208.61	856,841.63	48,419.20	25,872.31	479,924.97	1,462,266.72
Norfolk (P. H. S.)								889,831.78
Roanoke		284,448.40		1,424,253.75	1,364,371.26	115,889.16		3,275,303.80
Sewells Point (closed)							86,341.23	69,542.38
Washington:								
American Lake		164,656.00					399,354.58	2,012,944.36
Walla Walla		96,686.71					316,446.00	1,093,141.66
West Virginia: Huntington	699,869.12	150,000.00					152,346.46	1,219,868.91
Wisconsin:								
Waukesha ¹				35,363.57	182,289.76			
Wood	5,906.27	283,968.63	17,499.85	330,282.49	62,852.57	2,147.00	28,998.00	495,391.69
Wyoming:							306,255.59	2,311,471.89
Cheyenne		448,177.79		98,835.03			29,263.77	576,276.59
Sheridan		218,519.64					389,991.00	740,638.10
Equipment								494,921.34
Technical Services								3,659,531.95
Surplus	448,186.12	625,101.92	189,750.00	988,474.04				852,001.55
Unobligated	9,662.00	34,097.12	178,727.88		22,945.21			2,706,949.22
Miscellaneous	360.88	27,842.12		2,607,605.11	71,141.11			30,719.28
		14,950.43						
Total	15,950,000.00	20,877,000.00	12,473,585.00	37,430,000.00	16,309,850.00	1,133,448.00	26,066,044.88	209,083,610.48

¹ This figure includes: Mar. 3, 1919, Public, No. 326, \$9,050,000; Mar. 6, 1920, Public, No. 155, \$500,000; June 5, 1920, Public, No. 246, \$295,000; Mar. 1, 1921, Public, No. 338, \$400,000; Mar. 4, 1921, Public, No. 389, \$300,000; June 16, 1921, Public, No. 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.; \$1,000,000 from Public Law 73, 77th Cong.; and \$3,500,000 from Public, No. 28, 77th Cong.

⁴ This figure includes \$3,041,650 from National Recovery Act of 1933 and \$13,268,200 from Public Works Administration Appropriation Act for 1938.

⁵ This figure is the amount obligated or expended since consolidation of veterans' activities, July 1930.

⁷ This amount is for additions and betterments.

⁸ Balance from Roseburg that was made generally available by Public, No. 260, 74th Cong., Aug. 12, 1935.

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

¹⁰ This is the amount appropriated for the Evergreen School for the Blind.

BOARD OF APPEALS TABLE

TABLE 52.—Analysis of actions taken on cases disposed of by Board of Veterans' Appeals, June 29, 1941, through June 30, 1942

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 I.....	24,368	21,525	1,190	381	72	908	226	66
World War II.....	1					1		
Regular Establishment.....	1,334	1,142	63	18	2	82	18	9
Spanish-American War.....	508	481	11			8	7	1
Indian wars.....	6	5						1
Death:								
World War I.....	5,895	5,610	204			52	13	16
World War II.....	2	2						
Regular Establishment.....	361	346	10			1	3	1
Spanish-American War.....	309	299	2			3	4	1
Civil War.....	33	32				1		
Indian wars.....	7	7						
Insurance.....	619	537	4	1	1	45	29	2
Adjusted compensation.....	19	18				1		
Emergency officers' retirement.....	800	677	77				33	13
Miscellaneous.....	32	29	1			1	1	
Total.....	34,294	30,710	1,562	400	75	1,103	334	110
Original review.....	269							
Grand total.....	34,563							
Total cases considered.....	18,616							
Ratio of actions to cases.....	1.85							

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