

ANNUAL REPORT
OF THE
ADMINISTRATOR
OF VETERANS'
AFFAIRS

FOR THE FISCAL YEAR
ENDED JUNE 30

1944



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LETTER OF TRANSMITTAL

JANUARY 3, 1945.

**TO THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE
OF REPRESENTATIVES OF THE SEVENTY-NINTH 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, 1944.

Within the text there is contained under various headings a summary of the activity specified, following which are statistical tables giving status figures as of June 30, 1944, or year by year figures, where they are available, or both.

Respectfully,

FRANK T. HINES, *Administrator.*

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ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1944

INTRODUCTION

Advances of the Allied forces on all battle fronts gave impetus to plans for the civil reestablishment of returning veterans. Following previous wars, benefits were offered principally to persons disabled in service and to their dependents. Recognition has now been given to the fact that the future welfare of all citizens is inseparable from that of the returning veteran, who must be well equipped to do his part in forging the destiny of the Nation. Accordingly, there was enacted the Servicemen's Readjustment Act of 1944, popularly called the "G. I. Bill of Rights" (Public No. 346, 78th Cong.). This law not only provided the structure for rehabilitation of veterans, but it recognized "the Veterans' Administration not only as an important post-war agency but an exceedingly important war agency." It was declared an essential war agency, second only to the War and Navy Departments in priorities. This gave legislative sanction to the close liaison that had been maintained with these departments, and removed impediments in the proper administration of veterans' affairs.

The Senate Committee on Finance, in submitting the approved bill, declared that the Veterans' Administration shall have over-all control of veterans' affairs to the end that the veteran may have one central agency with which he may qualify and to which he may look to insure the enjoyment of his rights.

The Servicemen's Readjustment Act of 1944 is applicable in general to any veteran of World War II discharged under conditions other than dishonorable after service of 90 days or more, or discharged by reason of an injury or disability incurred in line of duty. Specifically, it provides educational aid to every eligible veteran without regard to his age when he entered service, for the guaranty by the Veterans' Administration under certain conditions of loans for the purchase of homes, farms, or business property, repairs, additions, stock, machinery, equipment, etc., for the payment of readjustment allowance to unemployed veterans or to self-employed veterans under certain conditions, and for increased aid in securing employment through the establishment of a Veterans' Placement Service Board consisting of the Administrator of Veterans' Affairs as chairman, the Director of the Selective Service System, and the Administrator of the Federal Security Agency, or whoever may have the responsibility of administering the functions of the United States Employment Service, with an executive secretary as Chief of the Veterans' Employment Service of the United States Employment Service.

New hospital construction.—Appropriations this year for hospital construction totaled \$49,380,500, of which \$10,356,000 was contained in Public Law 216, approved December 23, 1943; \$31,650,000 in

Public Law No. 279, approved April 1, 1944; and \$7,374,500 in Public Law 358, approved June 27, 1944. The total appropriated for this year is approximately twice that for any year since funds were first made available in 1919 for the construction of hospitals for World War I veterans, while the \$31,650,000 contained in Public Law 279 exceeds by over \$10,000,000 the largest single appropriation made previously for new hospital construction. Most of the funds appropriated during this year are to be used to provide beds to meet the increasing demand from veterans with neuropsychiatric diseases, since but relatively few of the many beds which it is expected will be made available by the Army and Navy after demobilization are in buildings structurally suitable for the permanent hospitalization of patients of this type. Further, Public Law 346, approved June 22, 1944, authorized the appropriation of \$500,000,000 to expedite and complete the construction of additional hospital facilities for war veterans. The President has approved a new 22,000 bed program under this legislation and has authorized the inclusion of funds for 14,100 of these beds in appropriation estimates for the fiscal year 1946. The 1946 program added to the beds now in operation or for which funds are available will result in a total of approximately 123,000 beds of all types in Veterans' Administration facilities.

Hospitalization.—The total number of veterans remaining in hospitals rose from 56,641 at the beginning of this year to 63,800 at its close, an increase of 7,159. During the same period the World War II load advanced from 5,132 to 13,707, an increase of 8,575. As a matter of fact, World War II was the only war for which the patient load increased. Further, the World War II load at the beginning of this year constituted only 9 percent of the total as compared with over 21 percent at its close. It has been estimated that the load from World War II eventually will be about three times the maximum for World War I.

Improved service in the medical care of beneficiaries.—Notwithstanding the shortage of personnel and other conditions brought about by war emergencies, considerable progress was made during this year in improving medical services. Special emphasis was placed on all factors involved in scientific hospital practice, including the use of the most modern and scientific methods of both diagnosis and treatment. During this year penicillin was released and made available in reasonable quantities to all general hospital facilities. Much of the old X-ray equipment was replaced with the new shock-proof type, and this program of replacement will continue. New and special types of hospital equipment were furnished certain facilities, including gastroscopes for Portland, Oreg., and Hines, Ill., a technicon for automatically staining pathological tissues for Portland, Oreg., and encephalographs for Hines, Ill., Los Angeles, Calif., and Washington, D. C.

In view of the fact that many veterans served in areas where tropical diseases are prevalent, there developed a need for providing special facilities for the treatment of beneficiaries suffering from these ailments. Although general hospitals have both laboratory and treatment facilities adequate for the care of ordinary types, it was found necessary to establish centers where special diagnostic and treatment facilities would be available for problem cases. Consultants with national reputations as specialists in tropical medicine were made

available at centers established at the Bronx, N. Y., Biloxi, Miss., San Francisco, Calif., Hines, Ill., and Washington, D. C. The United States Naval Hospital, Bethesda, Md., is also available for this treatment.

All neuropsychiatric hospitals are giving electric shock therapy or preparing to institute this form of treatment which has largely supplanted insulin subshock therapy, although the latter is still the preferred method in certain cases. At several neuropsychiatric hospitals electroencephographic equipment is now in use and it has been authorized for a majority of the hospitals of this type. Fever therapy has also been instituted in a number of hospitals. Experience with electric shock therapy has been most encouraging, particularly in cases of manic depressive psychosis, involuntional melancholia, reactive depression and the catatonic type of dementia praecox. Its field of usefulness is enhanced by the fact that the majority of the acute psychoses now being admitted are found among the rapidly increasing number of World War II veterans.

While it has not been possible to carry out the regular training program for professional personnel, some training in the various specialties has been provided. Arrangements were made through the subcommittee on physical therapy of the National Research Council to give special training in physical therapy to employees of the Veterans' Administration by nationally known specialists. Twenty-one employees completed the course at the Mayo Clinic, Northwestern University or Cornell University. The groups assigned to the Mayo clinic and Northwestern University were also given a 2 weeks' course in the Kenny treatment at the University of Minnesota. Seven additional medical officers were certified during this fiscal year as competent to practice bronchology, 3 attained proficiency in chest surgery, and 11 completed training in procedures for the induction of pneumothorax and pneumoperitoneum. A number of physicians have been given a special course of training in electric shock therapy and also in the technique of pre-frontal lobotomy, which procedure has been instituted at several hospitals.

The cardiovascular research unit located at the Washington, D. C., facility is concerned with the study of clinical material pertaining to cardiovascular diseases, research regarding heart disease, interpretation of electrocardiograms, supervision and training of technicians in taking electrocardiograms, and maintenance of adequate clinical-pathological-electrocardiographic files for reference purposes. A study of cardiovascular casualties of World War II with special attention to rheumatic heart disease has been continued.

Similarly, at the tumor research unit at Hines, Ill., work is in progress on an analysis of all tumor cases treated during the calendar year 1943. The report will show the number, age, race, and home State of the patients; the type of treatment and type of operations; and the number of deaths and autopsies. Further progress has been made on an analysis of the tumors occurring in veterans of World War II. Particular attention is being given to the differences in the tumors observed in the veterans of World War I and II and of the Spanish-American War. Consideration is also being given to whether the tumors had their onset before induction, during military service, or after discharge.

At the Northport, Long Island, N. Y., research unit, study is being given to the problems relating to clinical and laboratory research of neuropsychiatric disabilities, with particular reference to the diseases found among veterans of the several wars; the standardization of the diagnostic and therapeutic methods in the management of neuropsychiatric diseases and the conduct of courses in neurology, psychiatry, neuropathology, electroencephalography, and electric shock therapy for medical officers on duty with the Veterans' Administration.

Claims activities.—The fiscal year ending June 30, 1944, marked the emergence of disability claims based on service in World War II as the principal disability adjudication activity of the Administration. In the month of June 1943, the field adjudication work was about equally divided between claims based on service in World War I and during peacetime and those based on service in World War II. During this year the number of disability claims based on World War II rose to approximately 400,000, with the result that more than 80 percent of the adjudication work in June 1944 was in connection with this war.

In order to maintain this work at a reasonably current level it was necessary to increase greatly the adjudication staff in the field and to establish nine area offices corresponding to the nine service commands of the Army. These area offices exist for the sole purpose of initially adjudicating claims of persons discharged from the military or naval service for disability who simultaneously file claims with this Administration.

As a further step in expediting the initial adjudication of claims, authority was granted to rate all claims based on discharge for disability and filed within 3 months from date of discharge without initial examination by this Administration. This procedure while permitting immediate adjudication was instituted as a temporary measure, since additional physicians for medical examinations are virtually unobtainable.

With the time now elapsed since many World War II veterans were placed on the pension rolls, and the temporary character of many of their disabilities, medical examinations and reratings have become imperative, and phases of the work other than initial adjudication have come to require time and attention. The number of running disability pension awards, 208,519, now approximates half as many as have accumulated over the 25 years since the close of World War I. The expectation is of steady increase, and an aggregate load three or possibly four times that of World War I, requiring commensurate expansion of service.

Organization.—Prior to the present emergency, the decrease in the number of claims requiring adjudication, due to the stabilization of disabilities and the increasing percentage of permanent ratings, made it advisable in the interest of economy, to consolidate many of our regional offices with veterans' hospitals or homes. While such consolidation offers an ideal organization unit to provide service to veterans and their dependents, it was anticipated during the late summer of 1943 that additional facilities would be required to meet adequately the needs of the veterans of World War II.

In a number of instances, regional office activities in whole or in part were moved to the downtown districts of some of the larger cities throughout the country. In addition, branch offices of regional offices and contact units were established at many centers of population for

the benefit of veterans and their dependents. This program will be continued under the provisions of section 101, Public, 346, Seventy-eighth Congress, commensurate with the needs of veterans as they are demobilized. Some of the contact units will be expanded into branch offices furnishing comprehensive service, and some of the branch offices may have definite territory assigned to them and be taken from the jurisdiction of the parent regional office or facility having regional office activities and made directly responsible to central office.

With a view to assuring that those being released from the service for disability are fully advised of their rights and benefits under laws administered by the Veterans' Administration, contact representatives also have been assigned to Army and Navy installations where the number discharged monthly justified such assignment. At other installations an itinerant service has been rendered as a check to determine if adequate opportunity is being afforded veterans being discharged for disability.

Title III of Public, 346, Seventy-eighth Congress, June 22, 1944, provided for the guaranty by the Administrator of Veterans' Affairs, under certain conditions, of loans for the purchase of homes, farms, and business properties. Loan guarantee offices are being set up at a number of selected points throughout the country and it is expected that additional offices will be opened as the volume of business increases.

Title V of Public 346 covers readjustment allowances to former members of the armed services who are unemployed. It provides that existing Federal and State unemployment compensation agencies shall be used by the Veterans' Administration on a basis of mutual agreements in administering this title, and makes the payments available for unemployment beginning September 4, 1944. By that date a readjustment allowance agent had been appointed in most of the States and agreements had been completed with each of the States under which payments are being made by the States with reimbursement by the Federal Government.

As previously mentioned under "Claims activities," nine area offices corresponding to the nine service commands of the Army were established for initially adjudicating claims of persons discharged from the armed forces for disability.

In the administration of the vocational rehabilitation and educational functions of the Veterans' Administration, in order that vocational counseling and induction into training might be accomplished more conveniently at points nearer the homes of disabled veterans than the regional offices as well as, with the purpose of effecting closer cooperation between our educational institutions and the Veterans' Administration, arrangements have been made for the setting up of guidance centers at a number of colleges and universities throughout the country. Beginning with the College of the City of New York, which was the first to offer the necessary facilities for the purpose, contracts are being entered into between the institutions and the Veterans' Administration whereby it is provided that the services of the personnel of college staffs who are skilled in administering tests of ability and aptitude and in various phases of educational, vocational, and personal counseling may be most effectively utilized.

Information centers for referral purposes.—Pursuant to Order No. 1, Retraining and Reemployment Administration of the Office of War

Mobilization every facility of the Veterans' Administration has been designated as an information service center and a contact representative or representatives assigned to duty. In each State an employee has been designated as the Veterans' Administration member of the State veterans service committee, which consists of representatives from the Veterans' Administration, the War Manpower Commission, and the Selective Service System. This committee designated veterans service committees in localities within the State to consist of a representative from each of the services referred to where such services had representation. These veterans service committees serve to stimulate interest of local citizens and render such assistance as possible in the development of a community information service center. In addition to the foregoing information service centers, all offices of the United States Employment Service and the Selective Service System serve in a similar capacity. Through this method a close liaison is maintained by the Veterans' Administration with the interested agencies and the communities for the purpose of rendering referral service to veterans to the end that they are directed to the proper place to receive the service to which they are entitled.

MEDICAL TREATMENT AND DOMICILIARY CARE

HOSPITALIZATION

Remaining under treatment.—At the end of this fiscal year the total hospital load of the Veterans' Administration was 64,002 as compared with 56,897 on June 30, 1943, an increase of 7,105, or more than 12 percent. The neuropsychiatric load increased 4,012, the tuberculosis 1,231, and the general 1,862. At the close of this year 72.01 percent of the United States veterans were receiving treatment for disabilities not of service origin, as compared with 74.98 percent on June 30, 1943.

The total load consisted of 63,800 United States veterans, classified by service as follows: World War I, 44,304; World War II, 13,707; Spanish-American War, 2,865; Civil War, 10; all other wars, expeditions, and occupations, 61; and Regular Establishment, 2,853. There were 17,860 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom 9,713 had service in World War I; 6,162 in World War II; 17 in the Spanish-American War; 1,966 in the Regular Establishment during peacetime; and 2 in other wars, occupations, or expeditions.

In addition to United States veterans, there were 38 veterans of countries allied with the United States in World War I; and 164 miscellaneous beneficiaries. Among the 63,800 United States veterans were 547 female including 9 colored, and 6,284 colored male beneficiaries. Of the patients at the close of this year, 9.76 percent were under treatment for tuberculosis, 63.16 percent for neuropsychiatric diseases, and 27.08 percent for general medical and surgical conditions.

This represents a marked change in the character of the patient load on June 30, 1923, when 41 percent of the patients were classed as tubercular, 39 percent as neuropsychiatric, and 20 percent as general. Of the 63,800 United States veterans, 60,446 were in facilities controlled by the Veterans' Administration, 2,144 in other Government hospitals, and 1,210 in State or civil institutions.

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 2,929,033 admissions of United States veterans, of which 193,789 were made during this year, an increase of over 21 percent from 1943.

Since June 7, 1924, when hospitalization was first authorized for the veterans of all wars, without regard to the origin of their disabilities, 2,034,024, or more than 81 percent of all admissions, have been for the treatment of disabilities not connected with service. Over 88 percent of the admissions this year were on account of non-service-connected disabilities.

Of the United States veterans admitted during this year, 58.83 percent had service in World War I, 33.49 percent in World War II, and 5.26 percent in the Spanish-American War. In addition to United States veterans, there were 4,069 admissions of other patients, including 135 allied veterans, 2,742 persons in active military or naval service, and 1,192 miscellaneous beneficiaries.

An analysis of the types of admissions during this year shows that 91,679 or 47.31 percent of the total were first admissions; 95,212 or 49.13 percent readmissions; and 6,898 or 3.56 percent admissions by transfer from other facilities.

During this year, 12,587 admissions were authorized for the observation and treatment of pulmonary tuberculosis; 18,384 for psychotic or mental diseases; 15,882 for other neurological disorders, and 146,936 for general medical and surgical conditions.

There were 1,423 white and 20 colored female and 20,518 colored male veterans admitted during this year.

Of the 193,789 admissions of United States veterans during this year, 169,135 or 87.28 percent were made to facilities controlled by the Veterans' Administration; 21,603 or 11.15 percent to other Government hospitals; and 3,051 or 1.57 percent to civil and State hospitals.

Turn-over.—During the fiscal year 1944 the patient turn-over in all types of Veterans' Administration hospitals was approximately once every 4 months. Based upon the experience of this year, hospitals devoted principally to the treatment of neuropsychiatric diseases have a complete turn-over once every 1½ years. The relatively low 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 once every 5 months. The turn-over rate for this year in hospitals treating a majority of general medical and surgical patients was approximately once every 1½ 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 41.9 days; for a tuberculous patient 176.9 days; for a psychiatric or mental patient 396.1 days; and for a neuropsychiatric patient (other than mental) 63.4 days.

Discharges.—During this fiscal year 256,281 patients were under hospitalization, of whom 251,956 were United States veterans. The total treated represents an increase of 14.43 percent over 1943. Of the United States veterans treated 188,156 were discharged after an average of 75.9 in-patient days. Patients who remained until the completion of treatment numbered 151,366 or 80.45 percent of the

total discharges. The incomplete cases totaled 36,790 and include 9,153 cases in which further treatment or care was required in another facility or out-patient clinic, 5,722 cases in which the patient was transferred to domiciliary care in the same facility, 21,710 cases in which the patient was discharged for personal reasons, i.e., against medical advice, leaving without permission, etc.; and 205 cases in which the patient was later found not entitled to hospitalization under the laws in effect. Approximately 77 percent of the United States veterans discharged had been under treatment for general diseases or conditions; 17 percent for neuropsychiatric diseases, and 6 percent for pulmonary tuberculosis. In 72 percent of the completed and 47 percent of the incomplete cases, recovery or some improvement was effected. Deaths totaled 15,081 or 8.02 percent of the discharges as compared with 13,483 or 8.43 percent in 1943. Of the total deaths, 10,641 or 70.56 percent occurred among patients under treatment for general conditions; 2,301 or 15.26 percent for pulmonary tuberculosis; and 2,139 or 14.18 percent for neuropsychiatric diseases. Considering the total discharged after treatment for each type of disability, 19.71 percent of the pulmonary tuberculosis cases resulted in death, 7.34 percent of the general, and 6.8 percent of the neuropsychiatric. Of the 10,641 deaths among general patients, approximately 29 percent were caused by diseases of the circulatory system, approximately 27 percent by malignant tumors and about 8 percent by diseases of the digestive system.

During the year 107,437 World War I veterans were discharged after treatment for diseases or conditions not connected with service and 6,532 for disabilities of service origin. There were 1,800 cases in which the veteran was admitted for examination or observation, and 752 cases not classified as to origin of disability. The remaining 71,635 discharges of United States veterans were classified by service as follows: World War II, 12,289 service-connected and 44,284 non-service-connected; Spanish-American War, 66 service-connected and 10,277 non-service-connected; Regular Establishment, 1,758 service-connected and 2,826 non-service-connected; Civil War, 35 non-service-connected; and miscellaneous occupations, rebellions, etc., 100 non-service-connected. In addition to United States veterans there were 4,123 discharges of other patients, 119 of whom were veterans of countries allied with the United States in World War I, 2,802 persons in active military or naval service, and 1,202 miscellaneous beneficiaries.

Included in the total discharges of United States veterans are 5,722 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, 1944, the veteran population present in domiciliary status in facilities of this Administration totaled 8,576, as compared with 8,997 on June 30, 1943, a decrease of 421.

The number present was divided as to color and sex as follows: White males, 7,547; white females, 155; and colored males, 874.

The percentage distribution of the membership, by wars, was as follows: Spanish-American 6.51; World War I, 88.28; other wars, expeditions, and occupations, 0.17; peacetime service in the Regular Establishment, 2.74; and World War II, 2.30.

Of the veterans under domiciliary care 5,265 were disabled by general medical and surgical conditions, 3,187 by neuropsychiatric diseases, and 124 by tuberculosis.

In conformity with the act of August 27, 1888 (U. S. C., title 24, sec. 134), as amended by the acts of August 1, 1939, and December 17, 1943 (Public No. 250, 76th Cong., and Public Law 202, 78th Cong.), the Federal Government is required to reimburse State or Territorial homes for disabled volunteer soldiers at the rate of \$300 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 4,405 such persons was cared for in these homes, thereby creating an obligation of over \$1,189,350 on the part of the Federal Government.

Admissions.—During this year there were 15,802 admissions, as compared with 16,729 admissions for the fiscal year 1943, a decrease of 927.

An analysis of the types of admissions shows that 1,507, or 9.54 percent, were first admissions; 11,329, or 71.69 percent, readmissions; and 2,966, or 18.77 percent, admissions by transfer from other facilities.

Of the veterans admitted 12,909, or approximately 82 percent, had service in World War I, and 1,269, or approximately 8 percent, in the Spanish-American War. There were 161 female and 1,161 colored veterans admitted.

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

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

Discharges.—During this year 17,434 veterans were discharged after an average of 8 months' care. These discharges were classified as follows: 9,780 routine; 5,571 transfers within the same or to other facilities; 61 deaths; 71 ineligible for further care; and 1,951 without formal discharge, including disciplinary reasons. The principal causes of death were diseases of coronary arteries and angina pectoris, diseases of the myocardium and syphilis, which collectively were responsible for approximately 59 percent of the deaths.

Of the total veterans discharged 14,483 were World War I veterans, and of these 13,358 were disabled by non-service-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 1,355; Regular Establishment, 560; Civil War, 2; World War II, 1,009; and all other wars, occupations, and expeditions, 25. Included in the total discharges were 4,454 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, 1944, the Veterans' Administration was operating hospital facilities at 94 locations in 45 States and the District of Columbia. These facilities made available a total of 73,602 beds, including 8,858 classed as emergency and acquired largely through contraction of space. The available beds increased 8,333 during this fiscal period, of which 5,353 were in the emergency group and 2,980 in the standard capacity. In addition, other Government hospitals made available to the Veterans' Administration a total of 4,336 beds, distributed by branch of service as follows: Navy, 2,084; Army, 1,166; Federal Security Agency, 1,086 (Public Health Service, 996, and St. Elizabeths, Washington, D. C., 90).

On June 30, 1944, there were 14,967 beds set aside for domiciliary care in Veterans' Administration facilities, as compared with 18,455 on June 30, 1943, a decrease of 3,488. This reduction was largely the result of the complete conversion of the barracks at Togus, Maine, to neuropsychiatric facilities, the partial conversion of barrack accommodations at Wood, Wis., to tuberculosis facilities, and the use by the Army of certain barrack space at Kecoughtan, Va., and Los Angeles, Calif.

The total number of beds in facilities operated by the Veterans' Administration on June 30, 1944, was 88,569 as compared with 83,724 on June 30, 1943, an increase of 4,845. The total number of beds available to the Veterans' Administration in all Government facilities on June 30, 1944, was 92,905 of which 77,938 were hospital.

During the period beginning with the act of March 3, 1919 (Public, No. 326, 65th Cong.), and ending with the act of June 27, 1944, (Public, No. 358, 78th Cong.), the Congress has specifically authorized and appropriated the sum of \$224,068,767 for new hospital, domiciliary, and out-patient dispensary facilities. In addition, since 1923, there has been expended from regular fiscal funds the sum of \$27,214,567 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 \$268,726,632 has been appropriated or used for capital improvements during the past 25 years.

FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the end of this fiscal year work was in progress at 26 locations which will result in additional beds through additions to existing facilities, alterations, or readjustment of space. The locations, number of beds to be added, and the estimated dates for completion are as follows:

Location	Beds	Estimated dates for completion
Augusta, Ga.....	192	Sept. 30, 1944
Do.....	164	Nov. 30, 1944
Bedford, Mass.....	131	Aug. 15, 1944
Canandaigua, N. Y.....	160	Sept. 30, 1944
Do.....	492	May 10, 1945
Chillicothe, Ohio.....	494	Jan. 14, 1945
Do.....	220	Sept. 30, 1944
Coatesville, Pa.....	164	Aug. 15, 1944
Downey, Ill.....	450	Nov. 16, 1944
Fort Custer, Mich.....	296	Aug. 31, 1944
Do.....	165	Dec. 31, 1944
Do.....	328	May 1, 1945
Fort Lyon, Colo.....	162	Jan. 31, 1945
Knoxville, Iowa.....	328	Dec. 15, 1944
Lexington, Ky.....	164	Nov. 30, 1944
Livermore, Calif.....	58	Jan. 1, 1945
Los Angeles, Calif.....	668	July 12, 1944
Do.....	406	Mar. 10, 1945
Lyons, N. J.....	224	Sept. 30, 1944
Do.....	498	Dec. 31, 1944
Marion, Ind.....	30	Aug. 15, 1944
Do.....	10	Aug. 31, 1944
Do.....	577	Sept. 30, 1944
Mountain Home, Tenn.....	54	Sept. 30, 1944
Northampton, Mass.....	196	Mar. 17, 1945
Northport, Long Island, N. Y.....	100	Aug. 31, 1944
Perry Point, Md.....	24	July 31, 1944
Roanoke, Va.....	656	Apr. 16, 1945
Rutland Heights, Mass.....	28	July 15, 1944
St. Cloud, Minn.....	328	Sept. 15, 1944
Tuscaloosa, Ala.....	170	Dec. 26, 1944
Tuskegee, Ala.....	186	Oct. 15, 1944
Do.....	328	May 1, 1945
Waco, Tex.....	656	Dec. 13, 1944
Waukesha, Wis.....	321	Nov. 15, 1944
Wichita, Kans.....	4	July 31, 1944

Work was also in progress to accomplish certain structural changes at Mendota, Wis., as the result of which there will be a loss of 41 beds about July 30, 1944. The 9,391 additional beds to be thus acquired were distributed by types as follows: General medical and surgical, 58; psychiatric, 8,926; and tuberculosis, 407.

The approved program for which funds were available on June 30, 1944, but which was not under way on that date is as follows:

Location	Project	Beds
American Lake, Wash.....	Additional facilities.....	492
Bedford, Mass.....	do.....	85
Coatesville, Pa.....	do.....	328
Dearborn, Mich.....	do.....	260
Dwight, Ill.....	do.....	104
Fargo, N. Dak.....	do.....	205
Fort Harrison, Mont.....	do.....	250
Fort Lyon, Colo.....	do.....	328
Gulfport, Miss.....	do.....	164
Hines, Ill.....	do.....	600
Lebanon, Pa.....	New hospital.....	522
Lexington, Ky.....	Additional facilities.....	492
Livermore, Calif.....	do.....	100
Los Angeles, Calif.....	do.....	1,232
Marion, Ind.....	do.....	75
Murfreesboro, Tenn.....	do.....	492
New York.....	New hospital.....	1,492
North Little Rock, Ark.....	Additional facilities.....	656
Perry Point, Md.....	do.....	328
Sheridan, Wyo.....	do.....	164
Sioux Falls, S. Dak.....	New hospital.....	150
Sturgis, S. Dak.....	do.....	700
Tuscaloosa, Ala.....	Additional facilities.....	328
Waco, Tex.....	do.....	164
Wadsworth, Kans.....	Conversion to N. P. hospital.....	1,496
Wisconsin.....	New hospital.....	1,328

As shown in another section of this report, there were available on June 30, 1944, in all facilities controlled by the Veterans' Administration, 73,602 hospital and 14,967 domiciliary beds, a total of 88,569 beds of both types. Upon completion of new construction or other work under way, or for which funds were available on June 30, 1944, there will be 95,395 hospital and 13,278 domiciliary beds, a combined total of 108,673 beds in Veterans' Administration facilities. Adding to the latter the 4,336 beds currently available in other Government hospitals, there results a combined total of 113,009 beds of all types in Government facilities for beneficiaries of the Veterans' Administration.

Public Law 346, approved June 22, 1944, carried an authorization of \$500,000,000 for additional hospital facilities for veterans. Pursuant to section 101 of this act, the Veterans' Administration in collaboration with the Federal Board of Hospitalization prepared an estimate and program of its hospital needs up to and including June 30, 1947. This program covered the bed requirements for each type and provided for the acquisition by new construction or by transfer from the Army and Navy of a total of 22,000 beds. The program was approved by the President on September 12, 1944, and authority granted to submit a construction program of 14,100 beds for inclusion in appropriation estimates for the fiscal year 1946. The 14,100 beds were distributed by types as follows: Neuropsychiatric, 2,700; general medical and surgical, 8,000; and tuberculosis, 3,400.

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 \$77,538,622.42, of which \$72,111,443.88 was for hospital and \$5,427,178.54 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 58,338 patients of all types under treatment, and a daily average of 9,447 beneficiaries receiving domiciliary care, as compared with 53,470 and 10,430 respectively, during the fiscal year 1943.

The per diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$5.11, for those used exclusively for the treatment of neuropsychiatric diseases, \$2.23, and for those used largely for the treatment of general medical and surgical conditions, \$5.25. Collectively the per diem cost of operation for hospital facilities of all types was \$3.38. The per diem cost of operation for domiciliary facilities for this year was \$1.57.

PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENTS

During the fiscal year, the out-patient units of field stations made a total of 1,134,338 physical examinations, an increase of 321,346 in the number accomplished during the preceding year. Of the examinations made during this year, 1,118,448 were medical, and

15,890 or 1.4 percent, were dental. Approximately 99.3 percent of the medical and 94.8 percent of the dental examinations were made by physicians and dentists on a salary basis.

Included in the total physical examinations are 46,306 examinations made upon request of other Federal agencies, and 737 made for pensioners of nations allied with the United States.

Out-patient treatments furnished during the year totaled 746,856 as compared with 802,623 for the previous year, a decrease of 55,767. Of the treatments approximately 92 percent were medical and 8 percent dental. Approximately 89.8 percent of the medical and 95.4 percent of the dental treatments were furnished by physicians and dentists on a salary basis.

Included in the total treatments are 12,725 treatments made upon request of other Federal agencies, and 1,842 made for pensioners of nations allied with the United States.

DENTAL ACTIVITIES

During this year dental care was provided for 32,783 hospital patients, 5,694 domiciliary members, and 3,104 out-patients in clinics maintained by the Veterans' Administration. Of these, 41,581 beneficiaries, 9,714 were veterans of World War II and 31,867 veterans of World War I and other wars. These beneficiaries were furnished treatment at an actual cost of \$1,222,280 as compared with the treatment of 41,267 beneficiaries at a cost of \$1,162,184 for the previous year. Had these services been secured through the medium of private practitioners the estimated cost would have been \$1,840,209. Thus, a saving of \$617,929 was effected by the operation of dental clinics by this Administration. The cost per case of furnishing this treatment was \$29.40 as compared with \$28.16 for the previous year.

Dental services are ordinarily rendered in clinics maintained by this Administration. There are occasions, however, when it is more economical or expedient to refer the veteran to a designated dentist or a private practitioner to have the services rendered on a fee basis. During this year 1,088 beneficiaries were so referred at fees amounting to \$57,163, as compared with 1,026 beneficiaries at fees amounting to \$43,797 during the previous year.

The volume of artificial denture work has shown a decrease over that of recent years. There were 29,709 new dentures constructed and 5,341 repaired during this year as compared with 30,669 new dentures and 6,665 repairs during 1943, and 35,710 and 8,733 respectively in 1942. The number for this year includes 6,544 dentures constructed for 3,363 patients who were rehospitalized to complete dental service started but not completed during previous episodes of hospitalization. This represents a decrease of 526 in the number of such cases for the previous year.

On June 30, 1944, there were 183 full-time dentists on duty with this Administration, of whom 115 were commissioned officers of the Army or Navy.

PENSIONS AND COMPENSATION

VETERANS

Civil War.—Out of a total of 2,213,365 persons who served in the Union forces in this war, which terminated 79 years ago, pensions were being paid to 383 veterans on June 30, 1944. This represents a reduction of 242 in the number of veterans since June 30, 1943. Of those on the pension roll at the close of this year, 12 were in receipt of \$75 per month, while 367 were being paid \$100 per month by reason of being helpless 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 4 veterans in receipt of \$50 per month under special acts of Congress. The disbursements during this fiscal period totaled \$546,898.88, as compared with \$870,564.63 for the previous year, a reduction of \$323,665.75. There was one claim filed during this year. The average age of veterans at the close of this year was 98.

Indian Wars.—On June 30, 1944, pensions were being paid to 1,278 veterans while the disbursements amounted to \$994,654.96 during this fiscal year. This represents a decrease of 197 since June 30, 1943, and a decrease of \$161,580.94 in disbursements over last year. There were 10 claims filed during this year. The average age of veterans 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 133,408, as compared with 140,093 on June 30, 1943, a decrease of 6,685. The disbursements during 1944 totaled \$100,595,494.34 as compared with \$99,457,260.43 in 1943, an increase of \$1,138,233.91.

Of the 133,408 veterans on the roll, 132,184 were receiving payments for disabilities of non-service origin or for age, 1,162 for conditions determined to be the result of service, and 62 were special act cases.

On June 30, 1944, the average monthly value of all awards for non-service-connected disabilities, or age, was \$70.36; for service-connected disabilities, \$80.74; for special act cases, \$21.60.

In the non-service-connected group 79,759, or 60 percent of the total, are receiving pensions because of disabilities, and 52,425, or 40 percent, by reason of age. A study of the age of these veterans shows that 91 percent are between 60 and 75 years of age.

World War I, service-connected.—Compensation was being paid on June 30, 1944, to a total of 337,311 veterans suffering from disabilities directly or presumptively connected with service, a decrease of 4,194 in the number on the roll at the beginning of this fiscal period. The number on the roll includes 2 veterans being paid under special acts. The disbursements during this year totaled \$162,466,628.74 as compared with \$165,865,297.31 in 1943, a decrease of \$3,398,668.57. An analysis of the major disabilities for which this compensation is being paid discloses that neuropsychiatric diseases are the disabling cause in 19.6 percent of the awards, tuberculosis in 15.3 percent, and general medical and surgical conditions in 65.1 percent. The average monthly payments by types, based upon the value of awards at the close of this year were as follows: Neuropsychiatric, \$58.27; tuberculosis, \$54.44; and general medical and surgical \$38.23. The average monthly payment for all types was \$44.64. Additional compensation was being paid on account of dependents in 4,957 cases in which the veteran was

rated on a temporary basis. These dependents included 4,679 wives, 7,850 children, and 242 parents.

The number of veterans having service-incurred permanent total disability, on the rolls at the end of the fiscal year, was 33,610, a decrease of 942 since the end of the previous year. Of 337,309 veterans having service-incurred disability, 6,628, or 1.96 percent, were rated on a temporary basis.

World War I, non-service-connected.—During this fiscal year the number of totally disabled veterans on the roll increased from 84,878 to 85,700. Of those on the roll, approximately 30 percent are over 55 years of age. Disbursements during the fiscal year 1944 amounted to \$37,996,340.21 as compared with \$37,879,290.87 during the year ending June 30, 1943, an increase of \$117,049.34.

World War II, service-connected.—At the end of this year there were 208,519 veterans in receipt of pension for disability incurred in line of duty with an average monthly payment of \$30.67.

The average age of these veterans was 29 with the greatest incidence of disability at age 23. Approximately 7 percent were rated as being totally disabled. Disbursements to this group during the fiscal year totaled \$43,102,931.69 as compared with \$2,589,141.75 in 1943, an increase of \$40,513,789.94. In addition, \$566,667.96 was received by this group during this year for increased pension payments because of vocational training.

Regular Establishment.—During this year the number of veterans on the roll as a result of disability incurred in service in time of peace decreased from 43,197 to 42,895. Disbursements decreased from \$17,162,826.15 to \$16,902,171.97 while the average monthly value of the award decreased from \$32.03 to \$31.92.

DEPENDENTS

War of 1812.—Although 129 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 under a special act of Congress dated February 17, 1927, at the rate of \$20 per month. Mrs. Morgan is now 87 years of age.

Mexican War.—This war ended May 30, 1848, over 96 years ago. On June 30, 1944, there were 65 widows and 1 child of veterans on the pension rolls, while payments totaled \$39,048.33 during the fiscal year of 1944. This represents a decrease of 16 in the number on the rolls June 30, 1943, and a reduction of \$10,275.67 in disbursements over the fiscal year 1943.

Civil War.—On June 30, 1944, pensions were being paid to the widows, including remarried widows, and children of 27,650 deceased veterans, as compared with 32,552 at the beginning of this fiscal period, a decrease of 4,902. Pensions were being paid to 25,937 widows, and remarried widows and 1,856 children. There were 3,717 cases in which \$30 per month was being paid, and 20,388 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 242 in which \$50 per month was being paid as authorized by law for widows who were the

wives of soldiers during service. There were 2,569 cases in which dependents were in receipt of pensions under special acts of Congress, and 734 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 \$13,348,325.51 as compared with \$15,682,850.46 for last year, a decrease of \$2,334,524.95. 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 281 dependent claims were under consideration of which 94 were disposed of, leaving 187 widow and other claims pending on June 30, 1944. The number of widows and other dependents dropped from the pension rolls during this year by reason of death was 4,973, or 15.28 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 2,885 deceased veterans were in receipt of pensions on June 30, 1944, and to this class \$1,234,566.33 was paid during 1944. These figures represent decreases of 434 in the number of cases on June 30, 1943, and \$18,051.88 in disbursements of the preceding year. The dependents receiving pension on June 30, 1944, totaled 2,920 and were classified as follows: Widows, 2,860; children, 50; and others 10. Of the claims of widows, including remarried widows, children and others considered during this year 78 were disposed of.

On March 3, 1944, a liberalizing act was enacted which extended entitlement to pension under certain conditions, to unremarried widows if the widow was married to the veteran 10 or more years prior to his death and lived with him continuously from the date of marriage to the date of his death. Increased rates of pension were also provided by this law for widows and remarried widows.

Spanish-American War.—As of June 30, 1944, pensions were being paid to the widows, children and dependent parents of 67,059 deceased veterans, as compared with 64,391 on June 30, 1943, an increase of 2,668. These pensions were being paid to 65,267 widows, 5,358 children, 181 parents, and 5 others, a total of 70,811. To these beneficiaries \$24,460,404.35 was paid during this year as compared with \$23,531,288.05 in the previous year, an increase of \$929,116.30. The claims of widows, remarried widows, minor children and dependents of veterans under consideration during this year numbered 8,010 of which 5,289 were disposed of, leaving 2,721 pending at the close of this year, awaiting receipt of necessary proofs to establish entitlement to pension.

On March 1, 1944, a liberalizing act was enacted which extended entitlement to pension under certain conditions to widows who were married to veterans prior to January 1, 1938, and had lived with them continuously from date of marriage to the date of the veteran's death. Increased rates of pension were also provided by this law for widows and remarried widows.

World War I, service-connected.—On June 30, 1944, compensation was being paid to the widows and children and dependent parents of 87,566 veterans who died in service or as the result of diseases or injuries incurred in or aggravated by service, as compared with 89,925 at the close of the fiscal year 1943, a decrease of 2,359 cases. This compensation was being paid to 30,581 widows, 18,244 children

and 65,592 parents. Death claims have been paid to date to the widows and dependents of 165,709 deceased veterans. The disbursements for this purpose during the fiscal year 1944 totaled \$52,316,597.13, as compared with \$51,660,113.69 in 1943, an increase of \$656,483.44.

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, 26 percent from injuries, principally wounds in action, and 24 percent from diseases of the respiratory system, other than tuberculosis.

A study of the awards of this benefit indicate that 28 percent of the deaths on account of which payments were being made on June 30, 1944, occurred on or prior to July 2, 1921, the official ending date of this war.

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 veterans in those cases in which the veteran died from a cause not connected with service and had a disability incurred in or aggravated by service for which compensation would be payable if 10 per centum or more in degree.

To date 33,413 claims have been allowed under this act as amended. On June 30, 1944, payments were being made on 26,697 cases involving 23,028 widows and 30,133 children. The average monthly value per case is \$33.92 and during this year \$11,287,099.03 was disbursed for this benefit, an increase of \$97,747.62 over 1943. The act of May 27 1944, increased the monthly rates of death compensation payable in these cases.

Regular Establishment.—On June 30, 1944, pensions were being paid to the dependents of 13,692 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 31 cases during the fiscal year. These pensioners received during this period \$6,304,661.54, an increase of \$655,124.27 over last year. The dependents of these deceased veterans total 20,272 and were divided as follows: Widows, 6,463; children, 5,598; parents, 8,201; and others, 10. The increase in the amount paid to the dependents of peacetime veterans was partly occasioned by the higher rates of death pension authorized by the act of July 13, 1943.

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, Public Law 359, Seventy-seventh Congress, was enacted which had the effect, among other things, of granting 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. The act of July 13, 1943, defined World War II as extending from December 7, 1941, to the termination of hostilities as determined by proclamation of the President or by concurrent resolution of the Congress and increased the rates of pension payable. As of June 30, 1944, pensions at an average monthly rate of \$55.77 were being paid to the dependents of 27,835 veterans who died as the result of disease or injury originating in line of duty in the military or naval service during this war. In 13 of these cases payments were being made to dependents (parents or children) of deceased

women veterans. During this fiscal year the sum of \$17,011,052.63 was disbursed to dependents, as compared with \$3,770,263.93 for the fiscal year ended June 30, 1943. Pension was being paid to parent or parents alone in 13,499, or 48.50 percent of cases, and to widows, children or widows and children (where no parents were shown) in 12,163 or 43.70 percent of cases. The remaining 2,173 cases were those on which a widow and/or child was being paid in addition to parent or parents. Claims considered during the fiscal period ending June 30, 1944, totaled 54,176 of which number final action was taken in 37,297 cases.

The average age of these veterans at time of death was approximately 27 years. The greatest causes of death reported in this group were 10,504 killed in action or died of wounds received in action; 5,414 air-transport accidents (exclusive of action) and 1,926 motor-vehicle accidents. In 17,592, or 63.20 percent of the total group, death occurred outside the continental limits of the United States.

World War II, death not due to service-connection. On May 27, 1944, a law was enacted extending to widows and children of veterans of World War II the benefits provided by the act of June 28, 1934, as amended, for these dependents of veterans of World War I. As of June 30, 1944, no awards had been made under this law.

SUMMARY

The following table shows by wars and for Regular Establishment the number of living veterans receiving monetary benefits exclusive of insurance and adjusted compensation, on June 30, 1944, and June 30, 1943, and the total payments to them during the fiscal years 1944 and 1943, together with number of deceased veterans on whose account dependents were receiving compensation or pension benefits on June 30, 1944, and June 30, 1943, and the disbursements to dependents for these purposes during the fiscal years 1944 and 1943:

Wars and Regular Establishment	1944		1943	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
Total.....	1,066,920	\$494,931,061.39	860,080	\$442,360,319.87
Living veterans.....	813,469	368,929,066.54	621,572	329,574,732.85
Deceased veterans.....	253,451	126,001,994.85	238,508	112,785,587.02
War of 1812: Deceased veteran.....	1	1 240.00	1	240.00
Mexican War: Deceased veterans.....	66	39,048.33	82	49,324.00
Indian Wars.....	4,163	2,229,221.29	4,794	2,408,854.11
Living veterans.....	1,278	994,654.96	1,475	1,156,235.90
Deceased veterans.....	2,885	1,234,566.33	3,319	1,252,618.21
Civil War.....	28,033	13,895,224.39	33,177	16,553,415.09
Living veterans.....	383	546,898.88	625	870,564.63
Deceased veterans.....	27,650	13,348,325.51	32,552	15,682,850.46
Spanish-American War.....	200,467	125,055,898.69	204,484	122,988,548.48
Living veterans.....	133,408	100,595,494.34	140,093	99,457,260.43
Deceased veterans.....	67,059	24,460,404.35	64,391	23,531,288.05
World War I.....	539,806	268,269,499.44	545,330	270,956,692.75
Living veterans ¹	425,543	204,665,803.28	428,964	208,107,227.65
Deceased veterans.....	114,263	63,603,696.16	116,366	62,849,465.10
World War II.....	237,797	62,235,095.74	15,354	6,590,881.65
Living veterans ²	209,962	45,224,043.11	7,218	2,820,617.72
Deceased veterans.....	27,835	17,011,052.63	8,136	3,770,263.93
Regular Establishment.....	56,587	23,206,833.61	56,858	22,812,363.79
Living veterans.....	42,895	16,902,171.97	43,197	17,162,826.52
Deceased veterans.....	13,692	6,304,661.64	13,661	5,649,537.27

¹ Includes retired emergency, provisional, probationary or temporary officers.

² Includes retired officers of the Army of the United States (except regulars).

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

On June 30, 1944, there were 2,607 emergency, provisional, probationary, of temporary officers of this war on the retirement roll as compared with 2,666 on June 30, 1943, a decrease of 59 during this fiscal period. Of the 2,607 on the active roll at the close of this year 2,492 were receiving full payment. In the remaining 115 cases, there was a complete forfeiture of retirement pay in 75 and a partial in 40 cases. Thirty-six of the complete forfeiture cases were due to the application of section 212 of Public, No. 212, Seventy-second Congress, approved June 30, 1932, as amended, 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 or whose disability resulted from an explosion of an instrumentality of war) 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 39 complete forfeiture cases 32 were on account of active duty in the Federal military service, and 7 because the beneficiary was incompetent and had an estate of over \$1,500. Of the 40 partial forfeitures 23 were due to the application of section 212 of Public, No. 212, as amended, and 17 because the beneficiaries were receiving retirement pay as enlisted men of the Regular Army.

The average monthly payment for officers receiving full retirement pay was \$137.46, based on the annual value of the roll at the close of this year, as compared with \$137.94 on June 30, 1943, a decrease of \$0.48.

The disbursements for this purpose during the fiscal year 1944 totaled \$4,202,834.33 as compared with \$4,362,639.47 in 1943, a decrease of \$159,805.14. Of the 2,607 officers entitled to retirement at the close of this year, 2,522 served in the Army, 69 in the Navy, and 16 in the Marine Corps.

RETIRED OFFICERS OF THE ARMY OF THE UNITED STATES (EXCEPT REGULARS)

Public, No. 18, Seventy-sixth Congress, April 3, 1939, and Public, No. 262, Seventy-seventh Congress, September 26, 1941, authorized the same retirement pay and hospital benefits for 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, and suffered disability in such service, as are provided for officers of corresponding grades and length of service of the Regular Army.

On June 30, 1944, there were 1,454 officers on the retirement roll under this legislation, as compared with 1,86 on June 30, 1943, an increase of 1,268 within the year. Full retirement was being paid in 1,432 cases, partial retirement in 11 cases, and retirement pay had been forfeited in 11 cases as provided in section 212 of Public 212, Seventy-second Congress, June 30, 1932. Six of the officers who had forfeited retirement pay are Government employees with salaries in excess of \$3,000 per annum.

The average monthly payment for officers receiving retirement pay was \$166.27, based on the annual value of the roll at the close of this

year. The disbursements for this purpose during this fiscal year totaled \$1,554,443.46 as compared with \$231,475.97 in 1943, an increase of \$1,322,967.49.

The average age of the 1,454 officers on the retirement roll was 37 years and 1,435 of the total had service in World War II.

VOCATIONAL REHABILITATION AND EDUCATION

As mentioned in the annual report for 1943, Public Law 16, Seventy-eighth Congress, approved March 24, 1943, extended the rehabilitation activities of the Veterans' Administration to include vocational rehabilitation. Under this legislation vocational rehabilitation training was afforded to any person who served in the active military or naval service at any time after December 6, 1941, and prior to the termination of the present war, who (1) was honorably discharged from such service; (2) has a disability incurred in or aggravated by such service for which pension is payable, or would be but for the receipt of retirement pay; (3) is in need of vocational rehabilitation to overcome the handicap of such disability. Public Law 346, Seventy-eighth Congress, June 22, 1944, amended Public Law 16, so as to extend these benefits to persons who served on or after September 16, 1940, otherwise eligible thereunder.

On June 30, 1944, there were 3,001 veterans in vocational training under this legislation of whom 1,936 were receiving institutional training and 1,065 job training. The number receiving training was classified by major occupational groups as follows: Professional and managerial, 1,297; trade and industrial, 1,219; clerical and sales, 296; agricultural and kindred, 99; and service, 90. At the close of this fiscal year there were 69 cases in which the veteran had been rehabilitated in the employment objective for which training was given, 464 cases in which training was interrupted and 294 cases in which training was discontinued.

On June 30, 1944, there were 12,550 cases in which training had been deferred or denied after the veteran had filed application. This number included 3,312 cases in which the veteran was employed; 2,667 cases in which there was no response from the veteran; 2,170 cases in which the veteran was not medically feasible for training; 1,888 cases in which the veteran was determined to be not in need of training; 1,544 cases in which the veteran did not desire training; and 969 cases in which training had been approved but induction therein was declined by the veteran.

Public, No. 346, Seventy-eighth Congress, approved June 22, 1944, known as the Servicemen's Readjustment Act of 1944, provides educational or training benefits to those veterans who served on or after September 16, 1940, and prior to the termination of the present war without regard to any disability, whose education or training was impeded, delayed, interrupted, or interfered with by entrance into service or who desire a refresher or retraining course. Besides tuition, fees, books, supplies, etc., this legislation provides a subsistence allowance to those enrolled in and pursuing a course of training of \$50 per month if single or \$75 per month if he has dependents. A detailed summary of this law is included under the caption "Legislation" in this report.

There were no veterans receiving education or training under Public No. 346 at the expiration of this year.

INSURANCE

UNITED STATES GOVERNMENT LIFE INSURANCE

At the close of the fiscal year there were 578,621 United States Government life (converted) insurance policies in force representing \$2,494,876,131 of insurance, as compared with 586,590 policies representing \$2,499,603,842 of insurance in force at the close of the preceding year, a decrease of 7,969 in the number of policies and \$4,727,711 in the amount of insurance.

Those persons who were in the active service on October 8, 1940, and those who entered on active duty with the land and naval forces of the United States after October 8, 1940, were privileged to apply for National Service Life Insurance under the act approved on that day. The Veterans' Administration is authorized to grant United States Government life insurance to veterans of World War I, including those veterans now serving with the land and naval forces, upon application, payment of premiums, and satisfactory proof of good health (38 U. S. C., 512a). No person may carry a combined amount of insurance with the Government in excess of \$10,000 at any one time.

There has been reserved for the payment of dividends the sum of \$8,950,000 to be distributed to policyholders entitled in accordance with this schedule on the anniversary dates of their policies during the calendar year 1944.

There was in force at the end of the calendar year 1943, total disability insurance issued in accordance with section 311 of the act as amended July 3, 1930, in connection with 37,583 Government life insurance policies representing a face amount of \$232,626,940, and total disability insurance issued in accordance with the amendment of May 29, 1928, in connection with 497 policies representing a face amount of \$2,172,981.

Applications.—Applications for United States Government life (converted) insurance, approved during this fiscal year totaled 7,472 aggregating \$55,434,340, as compared with 9,010 applications amounting to \$63,348,862 approved during the fiscal year 1943. The total number of applications approved to June 30, 1944, is 1,136,619 amounting to \$4,772,361,484 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 1944.

Date	Number	Amount	Date	Number	Amount
1943			1944		
July.....	911	\$6,694,842	January.....	516	\$3,984,682
August.....	885	6,460,028	February.....	521	4,196,000
September.....	881	6,482,931	March.....	498	3,515,693
October.....	861	6,722,276	April.....	428	2,818,720
November.....	678	5,067,579	May.....	339	2,219,000
December.....	635	5,075,288	June.....	319	2,197,301
			Total.....	7,472	55,434,340

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, 1944, classified by plan.

	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life	222,741	\$1,069,243,355	19.60	22.40	\$4,800.39
20-payment life	322,423	1,149,986,420	28.37	24.10	3,566.70
30-payment life	38,447	188,839,855	3.38	3.96	4,911.69
20-year endowment	256,900	643,106,361	22.60	13.48	2,503.33
30-year endowment	46,389	190,649,589	4.08	3.99	4,109.80
Endowment at age 62	46,230	215,700,189	4.07	4.52	4,665.81
5-year convertible term	145,492	960,349,711	12.80	20.12	6,600.70
5-year level premium term	57,997	354,486,004	5.10	7.43	6,112.14
Total	1,136,619	4,772,361,484	100.00	100.00	4,198.73

Policies in force.—At the close of this fiscal year there were in force 578,621 United States Government life (converted) insurance policies amounting to \$2,494,876,131 insurance. During this fiscal year 616 policies amounting to \$2,358,226 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	375,012	1,492,937,338	552,340	2,865,028,729
1926.....	130,103	1,008,511,344	423,557	1,773,075,664	553,660	2,781,587,008
1927.....	87,100	672,074,816	500,880	2,220,969,824	587,980	2,893,044,640
1928.....	266	1,654,277	660,108	3,111,994,905	660,374	3,113,649,182
1929.....	229	1,342,290	649,837	3,058,577,039	650,066	3,059,919,329
1930.....	204	1,142,314	648,044	3,041,601,101	648,248	3,042,743,415
1931.....	91	506,276	645,964	3,023,938,351	646,055	3,024,444,627
1932.....	29	246,134	641,218	2,977,083,467	641,247	2,977,329,601
1933.....			616,069	2,782,708,583	616,069	2,782,708,583
1934.....			598,226	2,666,733,150	598,226	2,666,733,150
1935.....	121	389,145	590,744	2,605,011,255	590,865	2,605,400,400
1936.....	149	439,403	593,064	2,590,482,279	593,213	2,590,921,682
1937.....	150	356,519	596,832	2,577,982,119	596,982	2,578,338,638
1938.....	349	653,183	602,614	2,569,240,190	602,963	2,569,893,373
1939.....	355	641,553	605,716	2,561,712,315	606,071	2,562,353,868
1940.....	171	343,047	608,923	2,564,984,223	609,094	2,565,327,270
1941.....	88	237,686	613,320	2,567,154,350	613,408	2,567,392,036
1942.....	71	104,930	594,735	2,507,082,186	594,806	2,507,187,116
1943.....	41	52,155	586,590	2,499,603,842	586,631	2,499,655,997
1944.....	20	23,968	578,621	2,494,876,131	578,641	2,494,900,099

Policies matured as endowments.—During the fiscal year 1944 there matured as endowments payable to the policyholders 4,035 policies amounting to \$12,811,928.47. The total number of policies matured as endowments through June 30, 1944, is 55,042 representing \$139,006,291.90 insurance.

Policies surrendered for cash and paid-up insurance.—United States Government life insurance policies provide that after having been in force 1 year they may be surrendered for cash or paid-up insurance. During this fiscal year, there were 2,539 policies, representing \$8,332,919.87 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1944, is 164,201, representing \$505,020,322.93 insurance.

During this fiscal year policies having a total face amount of \$607,272 were surrendered for paid-up insurance, while 92 policies having a

total face amount of \$285,013 paid-up insurance were issued. Through June 30, 1944, policies having a total face amount of \$30,857,671 have been surrendered for paid-up insurance, and 5,676 policies having a total face amount of \$8,272,334.04 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, 1944, premiums amounting to \$53,819,779.16 were received on United States Government life insurance policies. The amount of United States Government life insurance premiums received to date totals \$1,337,883,500.67.

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 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 409,645 dividends amounting to \$8,265,668.23 paid during the fiscal year ended June 30, 1944. The total dividends paid to date are 10,148,105 amounting to \$133,884,207.56.

Claims (converted).—Through June 30, 1944, a total of 22,784 awards had been made for permanent and total disability of which 8,964 have subsequently been changed to death awards. In addition, there have been 53,622 original death awards or a total of 62,586 such cases. These death awards involve the payment of insurance in the amount of \$352,450,807.61 of which \$229,123,900.11 was disbursed in lump sum payments to 44,814 beneficiaries. Death cases numbering 5,772 having insurance amounting to \$25,761,112.08 have been terminated due to expiration in installment payments. Payments of converted insurance averaging \$35.08 monthly are being made to 10,774 permanently and totally disabled veterans.

During the calendar year 1943 awards were made to the beneficiaries of 4,639 deceased veterans, and to 840 veterans with permanent and total disabilities as compared with 4,407 and 1,037, respectively during the calendar year 1942.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1943 shows that 23 percent of the policies were ordinary life, 38.46 percent were 20-payment life, 10.24 percent 20-year endowment, and 7.17 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 36.71 percent were ordinary life, 21.98 percent 20-payment life, 9.10 percent 20-year endowment, and 14.42 percent 5-year convertible term.

Claims (term and automatic).—The disbursements for term and automatic insurance during this year totaled \$10,292,796.49, including \$2,517,340.98 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 \$7,775,455.51. Disbursements to date for this benefit total \$2,202,665,256.54 which is \$1,748,067,566.-01 in excess of the \$454,597,690.53 received in premiums. On June 30, 1944, monthly installments of term insurance were being paid to 9,520 permanently and totally disabled veterans and to the beneficiaries of 3,297 deceased veterans, as compared with 9,717 disability and 4,683 death cases on June 30, 1943. In addition to 3,297 death cases being paid in 240 monthly installments, 4 cases are being paid as annuities totaling \$140.92 monthly payments.

Through June 30, 1944, a total of \$7,486,989 has been approved and paid on 1,823 compromise cases authorized under Public No. 78, Seventy-third Congress, June 16, 1933, of which 1,312 were disability and 511 death cases. Permanent total disability payments averaging \$48.10 per month are being made on insurance valued at \$79,641,654. An analysis of the disabilities for which term insurance is being paid discloses that neuropsychiatric diseases are the disabling cause in 54.7 percent of the cases, general medical and surgical conditions in 25.6 percent, and tuberculosis in 19.7 percent.

Awards of insurance to veterans who had been rated permanently and totally disabled have been terminated in 31,835 cases. In 13.7 percent of these cases the reason for termination was recovery and in 82.2 percent the death of the veteran. An analysis of the terminations for veterans disabled because of tuberculosis shows that 12.7 percent recovered and 85.7 percent died. In the neuropsychiatric group, 14.5 percent recovered and 73 percent died, while in the general medical and surgical group 15.9 percent recovered and 79 percent died.

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 219 permanently and totally disabled veterans of whom 169, or 77.2 percent, are suffering from neuropsychiatric diseases; 25 or 11.4 percent from tuberculosis; and 25, or 11.4 percent from general medical and surgical conditions. Payments are also being made to beneficiaries of 15 deceased veterans.

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 person must be serving under orders to active duty for a period of more than 30 days. 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). Those persons thereafter entering the active service are privileged to apply for the insurance without a report of physical examination, if application is made within 120 days from date of entrance and before discharge or resignation.

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 parent through adoption, also a person who has stood in loco parentis to the insured at any time prior to his entry into active service and for a period of not less than 1 year), brother, or sister (including those of the half blood) of the insured. 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 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 gratuitous 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.

The law for granting gratuitous insurance if insured became totally disabled, provides as follows:

(a) To grant gratuitous insurance in an amount not to exceed \$5,000, including any other insurance with the Government, to those persons who became totally disabled as a result of disease or injury incurred in line of duty between October 8, 1940, and April 19, 1942 (both dates inclusive), and remained so disabled for a period of at least 6 months. The insurance to be effective as of commencing date of such disability.

(b) Unless application for continuance of the gratuitous insurance was made within 6 months after the insured ceased to be totally disabled or before April 20, 1943, whichever is the earlier date, the insurance will terminate. The application for continuance will be accompanied by evidence of entitlement to continuance of waiver of payment of premium or by a tender of premiums as they become due.

(c) A waiver of payment of premiums will not be denied under section 602 (n) on the ground that total disability commenced prior to effective date of gratuitous insurance.

(d) Any person who applied for contract insurance after becoming totally disabled, and who would otherwise be entitled to gratuitous insurance, may elect within the time and manner above limited, to surrender the contract insurance and receive the gratuitous insurance. If the contract insurance shall have lapsed without election such person will be granted the gratuitous insurance. Such gratuitous insurance to be effective from date of surrender or date of lapse of the contract insurance (Public, No. 667, 77th Cong.).

Gratuitous insurance in an amount not to exceed \$5,000 including any other insurance with the Government, has been provided for any person in active service who was captured, besieged, or otherwise isolated by enemy forces, between December 7, 1941, and April 19, 1942 (both dates inclusive), for a period of at least 30 consecutive days and extending beyond April 19, 1942. The insurance to be effective as of date of capture, siege, or isolation, and waiver of payment of premiums to be effective while the person remains so captured, besieged, or isolated and for 6 months thereafter. However, the gratuitous insurance will cease at the end of said period of 6 months unless prior thereto application is made for continuance of the insurance, and premiums are paid or payment of premium is waived.

An amendment approved October 17, 1942 (Public, No. 749, 77th Cong.), added a proviso to pay gratuitous insurance in an amount not to exceed \$10,000 (including any Government insurance otherwise in force at the time of death) to the widow while unmarried, child or children, dependent mother and father of a person serving as a flying cadet or aviation student with the Army and Navy between October 8, 1940, and before June 3, 1941, who died as the result of an aviation accident incurred between those dates and in line of duty.

If the insured under gratuitous insurance died without making application as required, then death insurance benefits will be payable to those persons within the limited permitted class of beneficiary. A claim for death benefits under the gratuitous insurance provision of the act as amended must be filed in the Veterans' Administration within 1 year from date of death of insured, or within 1 year from July 11, 1942, whichever is later date. The relationship or dependency of the claimant shall be established as of date of death of insured (Public, No. 667, 77th Cong. approved July 11, 1942).

If the insured or a claimant is found to have been mentally or legally incompetent at expiration of period to apply for continuance or to make claim for death insurance benefits, the period will be extended for 1 year after such incompetency has ceased.

The provision for waiver of payment of premiums on the insurance during the total disability of the insured was amended effective as of October 8, 1940, to direct that such waiver may be effective during the total disability of the insured which continues or has continued for 6 or more consecutive months, if such disability commenced (1) after date of application for insurance, (2) while insurance was in force under premium paying conditions, and (3) prior to insured's sixtieth birthday. A waiver may not be effective to cover a premium that became due more than 1 year prior to receipt in the Veterans' Administration of application for the benefit.

Regulations shall provide for examination and reexamination of insured, and may deny benefits for failure to cooperate. If insured is found to be no longer totally disabled, the waiver shall cease as of date of finding and insurance may be continued by payment of premiums. If Administrator finds that insured's failure to make timely application or failure to submit satisfactory evidence of the existence or continuance of total disability was due to circumstances beyond his control, a waiver or continuance of waiver may be granted. A premium paid and later waived may be refunded.

The amendment of July 11, 1942 (Public, No. 667, 77th Cong.) added subsection (f) to section 601 of the National Service Life Insurance Act of 1940 as follows:

"(f) The terms 'parent,' 'father,' and 'mother,' include a father, mother, father through adoption, mother through adoption, and persons who have stood in loco parentis to a member of the military or naval forces at any time prior to entry into active service for a period of not less than 1 year."

At the same time section 602 (g) of said act was amended by striking therefrom the words "(including person in loco parentis if designated as beneficiary by the insured)."

This made it possible for a person who stood in loco parentis to the insured to take as a parent of the insured in the distribution of contract insurance and in the payment of gratuitous insurance. Also an amendment to section 602 (h) (3) (C) provides for the payment of insurance to the parent or parents of the insured who last bore that relationship, if living, in equal shares, provided no widow or child survives.

All national service life insurance is being issued in the first instance on the 5-year level premium term plan. After the insurance has been in force for 1 year on that plan, the insured may change to an ordinary life plan, a 20-payment life plan, or a 30-payment life plan at any time before the expiration of the 5-year term period. The premium rates on all plans of the national service life insurance are the net rates based upon the American Experience Table of Mortality, and interest at the rate of 3 percent per annum. There is no charge in the premium for the cost of the 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 when death or disability is traceable to the extra hazard of the military or naval service.

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 allotment 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, No. 451, 77th Cong., 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 nonpayment of a premium, while insured is in active service or after discharge, it may be reinstated upon application to the Veterans' Administration, payment of premiums with interest, and otherwise complying with the requirements of the regulations.

Applications.—Applications for national service life insurance approved during this fiscal year totaled 5,720,487, aggregating \$48,116,-446,500. The total number of applications approved to June 30, 1944, is 15,285,575 amounting to \$114,623,201,000 insurance.

Policies issued.—The following table shows the number and amount of policies issued by month through June 30, 1944.

Date	Number	Amount	Date	Number	Amount
1943			1944		
July.....	665,346	\$5,275,569,000	January.....	337,124	\$3,113,195,500
August.....	672,227	5,436,123,500	February.....	276,708	2,490,038,500
September.....	708,582	5,050,566,000	March.....	328,148	2,976,872,000
October.....	695,100	5,288,542,000	April.....	293,116	2,679,660,000
November.....	662,225	5,887,982,000	May.....	366,550	3,373,548,500
December.....	404,688	3,674,728,500	June.....	310,673	2,869,623,000
			Total.....	5,720,487	48,116,446,500

Analysis by branch of service.—The following table shows the number and amount, the percentage, and the average amounts of national service life insurance policies issued to June 30, 1944, classified by branch of service.

Branch of service	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Army.....	11,618,621	\$83,726,749,000	76.01	73.05	\$7,206.26
Navy.....	2,999,762	25,590,623,000	19.63	22.33	8,530.88
Marine Corps.....	499,481	4,060,292,500	3.27	3.54	8,129.02
Coast Guard.....	167,309	1,241,739,500	1.09	1.08	7,421.83
Public Health Service.....	380	3,592,000*	0	0	9,452.63
Coast and Geodetic Survey.....	22	205,000	0	0	9,318.18
Total.....	15,285,575	114,623,201,000	100.00	100.00	7,498.78

Claims (contract and gratuitous).—Benefits of national service life insurance were awarded as of June 30, 1944, in 63,807 cases on insurance valued at \$512,468,400. Life annuities only are being paid in 51,544 cases on insurance with a face value of \$408,793,000; a combination of life annuity and installments in 2,115 cases on \$19,065,600 and 240 installments only in 9,948 cases of insurance valued at \$83,467,900. Of this insurance, gratuitous insurance valued at \$15,585,300 was awarded in 3,547 cases where the veteran had no national service contract insurance at the time of death, and to the beneficiaries of 596 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 \$8,227.09. Widows were the sole beneficiary in 18 percent and parents in 72 percent of the awarded cases, which indicates a large proportion of unmarried persons in the armed forces.

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.

Article IV of the act of 1940 was amended on October 6, 1942, by Public No. 732, Seventy-seventh Congress. The act amendments of 1942 provide for an increase from \$5,000 to \$10,000 in the maximum amount of life insurance which may be protected; it extends the period of protection from 1 to 2 years after termination of military service of the insured; permits the beneficiary of a policy to make application if the insured is outside the United States, Alaska, and the Panama Canal Zone; permits the protection of policies on which there is outstanding a policy loan or other indebtedness equal to or greater than 50 per centum of the cash surrender value, such policies having been excluded under the act of 1940; it simplifies the method of accounting between the insurers and the United States, and authorizes recovery from insureds, of amounts paid by the Government to insurers.

Through June 30, 1944, 94,103 applications for the insurance benefits of the act have been received, of which 78,238 representing \$194,207,-012.90 insurance have been approved and 13,088 representing \$29,-868,158.45 have been disapproved.

FINANCE

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

Appropriations:	<i>Disbursements</i>
Salaries and expenses	1 \$130, 588, 368. 15
Printing and binding	391, 157. 29
Hospital and domiciliary facilities and services, Veterans' Administration	4, 850, 857. 78
Army and Navy pensions and military and naval compensation	494, 941, 561. 39
Military and naval insurance	10, 292, 796. 49
National service life insurance appropriated fund	2 102, 429, 163. 08
Adjusted service and dependent pay	89, 464. 03
Vocational rehabilitation (World War I)	3 4, 737. 51
Vocational rehabilitation revolving fund (World War II)	13, 645. 00
Military and naval family allowance	3 4, 047. 78
Miscellaneous	1 7, 849. 79
Trust funds:	
U. S. Government life insurance fund	44, 718, 934. 20
National service life insurance	33, 897, 951. 37
Adjusted service certificates	1, 647, 700. 54
Army and Navy allotments	49. 00
General post fund	29, 155. 28
Funds due incompetent beneficiaries	153, 847. 27
Personal funds of patients, Veterans' Administration	4, 347, 720. 96
Total	828, 391, 436. 33

¹ Includes adjustment on lapsed appropriations—medical and hospital services (3) \$93.

² Represents net amount transferred by voucher to national service life insurance for payment of claims traceable to the extra hazards of military or naval service. ³ Credit.

⁴ Includes \$109.50 Emergency Relief (transfers from W. P. A.) 1941-43. No allotments were made during the fiscal year 1944.

SUPPLY ACTIVITIES

During this fiscal year there was obligated out of the appropriation "Salaries and expenses" for subsistence supplies the amount of \$12,-876,966.83, for expendable supplies (other than subsistence) \$6,961,-270.53, and for nonexpendable supplies (equipment) \$2,706,895.53. The obligations for expendable supplies, (including subsistence) amounted to 15.09 percent of the total obligations from the appropriation "Salaries and expenses," while obligations for nonexpendable supplies amounted to 2.05 percent.

There were received 20,983 requisitions for supplies and equipment. The handling of these requisitions required the execution of 3,019 contracts, the issuance of 15,201 purchase orders, 6,195 letters of authority to purchase and 2,810 shipping orders on supply depots. There were executed 2,221 contracts for services such as hospitalization in other than Government facilities, burial, electricity, gas, water, etc.

There were in operation at our facilities 103 concessions such as stores, restaurants, barber shops, etc., from which there was realized \$87,559 which, together with revenue from the rental of land and the sale of obsolete buildings, amounted to a total income of approximately \$101,000 which was deposited in the Treasury as miscellaneous receipts.

Throughout the year emphasis on the conservation of critical materials required for the war effort has been stressed, and much has been accomplished in this direction through the salvage of fats, waste paper, shipping cartons, etc.

LEGAL ACTIVITIES

LEGISLATION

There were introduced during that part of the Seventy-eighth Congress, first session, from July 1, 1943, to the beginning of the Seventy-eighth Congress, second session, January 6, 1944, and during the second session of the Seventy-eighth Congress up to July 1, 1944, 2,027 bills pertaining to veterans' benefits, many of which had for their purpose material changes in existing laws affecting veterans' relief. Of these, 1,815 were general bills, and 212 were for private relief. For the fiscal year there were 279 reports furnished committees, Members of Congress, the Bureau of the Budget, and the President on proposed legislation. In addition to these reports there were 1,381 miscellaneous letters and memoranda prepared concerning legislative matters, and 805 letters and memoranda reviewed and necessary action informally taken. There were 114 separate drafts of proposed legislation prepared for committees and Members of Congress, and 444 printed committee reports and 132 documents read, compared to show changes, indexed and cross-referenced. Digests of pending bills were prepared in 367 instances, including chronology of the legislative action taken thereon. Public acts to the number of 198 and 14 private acts were received for classification, indexing for reference purposes, and disposition to operating services affected thereby. Studies were conducted and résumés prepared during the fiscal year on 93 legislative problems and proposals affecting the Veterans' Administration.

Digests of laws pertaining to and affecting Veterans' Administration which were enacted by the Seventy-seventh Congress after October 17, 1942, and by the Seventy-eighth Congress during the first session thereof to and including July 13, 1943, were reported in the annual report for the fiscal year ending June 30, 1943, on pages 31 to 39. The following statement includes laws enacted by the Seventy-eighth Congress, first session, since July 13, 1943, and during the Seventy-eighth Congress, second session, up to and including June 30, 1944.

New legislation.—Public Law 170, Seventy-eighth Congress, October 25, 1943. This act provides for furnishing transportation in Government-owned automotive vehicles for employees of the Veterans' Administration at field stations in the absence of public or private transportation, consistent with plans, policies, and purposes of the Office of Defense Transportation.

Public Law 183, Seventy-eighth Congress, November 8, 1943. This act, in amending the Naval Reserve Act of 1938, as amended, among other things, has the effect of providing eligibility for Veterans' and other benefits payable to members of the regular Naval Reserve and Marine Corps Reserve and for the Women's Reserve of the Navy and Marine Corps. Under the prior law, these benefits were specifically denied to such members and their dependents by section 506 of the Naval Reserve Act of 1938, as amended, which authorized, in lieu thereof, employees' compensation benefits. By removing these restrictions, members of the Women's Reserve of the Navy and Marine Corps became eligible for all veterans' benefit under laws administered by the Veterans' Administration, including vocational rehabilitation under Public Law 16, Seventy-eighth Congress, March 24, 1943, education or training and other benefits provided under the Servicemen's Readjustment Act of 1944 (Public Law 346, 78th Cong.) approved June 22, 1944.

Public Law 184, Seventy-eighth Congress, November 11, 1943. This act, relating to the organization and functions of the Public Health Service, provides benefits under laws administered by the Veterans' Administration for service of commissioned officers of the Public Health Service where such officers are detailed for duty with the Army, Navy, or Coast Guard, or while such officers are serving outside the continental limits of the United States or in Alaska in time of war. Section 8 of the act further provides that in time of war the President may, by Executive order, declare the commissioned corps of the Public Health Service a part of the military forces of the United States. Upon issuance of such an Executive order, all commissioned officers of the Public Health Service, regular and reserve (including their surviving beneficiaries), would be entitled to benefits administered by the Veterans' Administration with respect to active service rendered while the Public Health Service is a part of the military forces of the United States.

Public Law 187, Seventy-eighth Congress, November 22, 1943. This act provides that in the case of any person who has died while in military or naval service of the United States after May 27, 1941, and prior to the end of the wars in which the United States is now engaged, the Administrator of Veterans' Affairs is authorized to issue a flag free of cost to the nearest relative or to such other person as the Administrator deems appropriate, if no person is otherwise entitled to receive a flag of the United States used at the funeral of the deceased person.

Public Law 202, Seventy-eighth Congress, December 17, 1943. This act increases the amount of Federal aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States from \$240 per year to \$300 per year and provides that payment shall be made regardless of whether the veteran may be receiving domiciliary care or hospitalization in such home, and that appropriations of the Veterans' Administration for medical, hospital, and domiciliary care shall be available for this purpose. No payment may be made for any period prior to the date the Administrator of Veterans' Affairs determines that the veteran on whose account such payment is requested is eligible for such care in a Veterans' Administration facility.

Public Law 214, Seventy-eighth Congress, December 23, 1943. This act amends the Coast Guard Auxiliary and Reserve Act of 1941 (Public Law 8, 77th Cong., approved February 19, 1941), as amended by Public Law 773, Seventy-seventh Congress, approved November 23, 1942, establishing the Women's Reserve as a branch of the Coast Guard Reserve. The act struck out section 406 of the act of November 23, 1942, which denied to members of the Women's Reserve and their dependents the veterans' and other benefits payable to members of the Regular Coast Guard Reserve for sickness, disease, disability, or death in line of duty and authorized employees' compensation in lieu thereof. The effect of such amendment is to make members of the Women's Reserve of the Coast Guard eligible for the same veterans' and other benefits as those provided for members of the Regular Coast Guard Reserve who suffer disability or death when called or ordered into active Federal service for extended military or naval service in excess of 30 days.

Public Law 216, Seventy-eighth Congress, December 23, 1943. First Supplemental National Defense Appropriation Act, 1944, appropriates additional amount of \$225,000 for printing and binding for the Veterans' Administration fiscal year 1944 and \$10,356,000 for hospital and domiciliary facilities, including objects specified under this head in Independent Offices Appropriation Act, 1944, to remain available until expended, 3 percentum of which is to be available for employment in the District of Columbia and the field of necessary technical and clerical assistance to aid in preparation of plans and specifications for projects as approved and supervision of the execution thereof and for traveling expenses, field office equipment, and supplies in connection therewith. It also appropriates \$10,680.59 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public Law 242, Seventy-eighth Congress, March 1, 1944. This act increases the monthly rates of service pension payable for total disability to veterans of the War with Spain, the Philippine Insurrection, or the China Relief Expedition under section 1 of the act of June 2, 1930, and to those reaching the age of 65 years under the provisions of section 1 of the act of May 24, 1938, from \$60 to \$75; amends the act of May 1, 1926, by extending the delimiting marriage date, as to the widows of deceased veterans of such wars from September 1, 1922, to January 1, 1938, and by adding new sections which increase the \$30 monthly pension payable to such widows and former widows to \$40 per month upon their attaining the age of 65 years and provide pension at the rate of \$50 per month if such widow or former widow was the wife of the veteran during his period of service. It prohibits

payment of pension or increase of pension to the widow of a veteran of such wars under any law unless there was continuous cohabitation from the date of marriage to the date of death, except where there was a separation which was due to the misconduct of or procured by the veteran without the fault of the widow.

Public Law 245, Seventy-eighth Congress, March 3, 1944. This act amends the act of March 3, 1927, granting service pensions to certain soldiers who served in the Indian wars from January 1, 1817, to December 31, 1898, their widows and children.

Section 1 increases the rate of pension payable to veterans who served 30 days or more in any Indian war or campaign or during the entire period of a campaign lasting less than 30 days, or in connection with or in the zone of active Indian hostilities between January 1, 1817, and December 31, 1898, from \$55 to \$60 per month for total disability; from \$25 to \$30 per month at age 62; and from \$25, \$35, \$45, and \$55 per month at ages 65, 68, 72, and 75 years, respectively, to \$60 per month for those 65 years of age or over. The rate for those requiring regular aid and attendance is increased from \$72 to \$100 per month. It removes the bar to pension if disability results from vicious habits and provides that the Administrator of Veterans' Affairs will determine what constitutes the zone of active Indian hostilities. The War Department under the prior laws made this determination.

Section 2 prescribes the effective date of pension or increase of pension under the act.

Section 3 eliminates the delimiting marriage date of March 4, 1917, as to any unremarried widow otherwise entitled to pension under section 2 of the act of March 3, 1927, if such widow has attained the age of 60 years, was married to the veteran 10 or more years prior to his death and lived with him continuously from the date of marriage to the date of his death except where there was a separation without fault on the part of the widow. This section further provides that if pension has been granted to a helpless child of the veteran or child or children under 16 years of age, the widow is not entitled to pension authorized by this section until the pension to such child or children terminates, unless the child is a member of her family and cared for by her. When these conditions are fulfilled and pension is granted to the widow, pension to such child or children ceases. If amount being paid to child or children is less than the amount authorized to the widow, the difference between said amounts is payable to the widow. The rate of \$40 per month will be paid a widow otherwise entitled if 70 years of age. If the widow was the wife of the veteran during his period of service the rate is \$50 per month. Pension and increase of pension under this section will not be paid to a remarried widow.

Section 4 provides that any pension heretofore granted will not be reduced or discontinued by the provisions of this act.

Public Law 248, Seventy-eighth Congress, March 4, 1944. This act amends the act of June 15, 1943 (Public Law 74, 78th Cong.), with regard to uniforms and insignia furnished for student nurses and provides for insignia to be worn by nurses who have been graduated after training under the provisions of the act and who are engaged in essential civilian nursing services for the duration of the war. It adds two new sections to the act of June 15, 1943, authorizing the head of any Federal agency to accept transfers of student

nurses to any Federal hospital in the United States and to provide for the continued training of such nurses requisite to graduation, which authority was lacking under the original act. The amendment further provides for a stipend at a uniform monthly rate as prescribed by the President, travel expenses, quarters, subsistence, and laundry while at Federal hospitals, necessary medical and hospital care in Federal hospital facilities, and benefits under the United States Employees' Compensation Act for disability or death while in the performance of duty. Student nurses receiving a stipend pursuant to this amendatory provision will not be entitled to overtime or additional compensation under the War Overtime Pay Act of 1943.

Public Law 279, Seventy-eighth Congress, April 1, 1944. First deficiency appropriation act, 1944, appropriated an additional amount of \$31,650,000 for hospital and domiciliary facilities, including objects specified under this head in the Independent Offices Appropriation Act, 1944, to remain available until expended, 3 per centum of the amount to be available for employment, in the District of Columbia and in the field, of personnel to aid in preparation of plans and specifications for the projects and in supervision of the execution thereof and for traveling expenses, field office equipment and supplies in connection therewith. Increases the limitation on the amount which may be expended for repairs to existing facilities and for providing facilities in the several hospitals and homes under jurisdiction of Veterans' Administration from \$2,500,000 to \$3,000,000; for additional amounts for appropriations for the fiscal year 1944, for the payment of overtime and additional compensation authorized by the act of April 1, 1943 (Public Law 22, 78th Cong.), and May 7, 1943 (Public Law 49, 78th Cong.) \$16,800,000; payment of authorized claims—salaries and expenses \$4,992.79; no part of any appropriation contained in this act shall be used to pay the salary or wages of any person who advocates or is a member of an organization that advocates the overthrow of the Government of the United States by force or violence.

Public Law 280, Seventy-eighth Congress, April 1, 1944. This act authorizes pension to a physically or mentally helpless child regardless of age at the time of veteran's death or date of filing claim, provided such condition existed at date of attaining 16 years of age and condition exists at date of filing claim and if otherwise entitled under the general and service pension laws pertaining to service prior to April 21, 1898, and under the laws reenacted by Public Law 269, Seventy-fourth Congress, August 13, 1935. Pension is payable to such helpless child during the period of helplessness but is discontinued upon marriage of such child and when properly discontinued by reason of marriage may not thereafter be recommenced.

Public Law 300, Seventy-eighth Congress, May 11, 1944. This act amends part II of Veterans Regulation No. 1 (a) by adding a new paragraph numbered paragraph IV which provides that any person who, on or after August 27, 1940, and prior to termination of present hostilities, applies for enlistment or enrollment in active military or naval forces, who was or shall be provisionally accepted and directed to report to a place for final acceptance or who was or is selected for service and after reporting and prior to rejection, or who after being called in Federal service as a member of the National Guard but before being enrolled suffered or shall suffer an injury or disease in line of duty

and not the result of his own misconduct will be considered to have incurred such disability in active military or naval service.

Public Law 308, Seventy-eighth Congress, May 23, 1944. This act amends section 4 of Public Law No. 198, Seventy-sixth Congress, July 19, 1939, as amended by Public Law No. 365, Seventy-seventh Congress, December 22, 1941, by reenacting and continuing the provisions of section 4, *supra*, under which retired officers and enlisted men of the Army, Navy, Marine Corps, or Coast Guard, who served honorably during a war period, as recognized by the Veterans' Administration, are entitled to medical treatment or domiciliary care by the Veterans' Administration in the same manner and to the same extent as veterans of any war subject to the provisions of paragraph VI (A), Veterans' Regulation No. 6 (c), providing for reduction of monetary benefits to veterans having no dependents, while being furnished hospital treatment, institutional or domiciliary care. A new paragraph is added to section 4, *supra*, which authorizes the Administrator of Veterans' Affairs to furnish artificial limbs or other appliances to such retired officers or enlisted men who lost a limb or the use thereof through injury or disease incurred or contracted in line of duty in military or naval service at any time, found to be reasonably necessary in medical judgment for such injury or disease. Transportation to effect the fitting thereof is authorized but no commutation in lieu of such artificial limb or other appliance shall be payable on or after date of the act, May 23, 1944.

Section 2 of the act authorizes the United States Employees Compensation Commission to furnish any civilian employee of the military or naval service, Regular Establishment, who lost a limb or the use thereof through injury or disease incurred or contracted in line of duty prior to September 7, 1916, with an artificial limb or other appliance or commutation in lieu thereof at least once in every 3 years, including necessary transportation to effect fitting thereof. Provides that the commutation payable to any civilian employee in lieu of such artificial limb or other appliance shall be in the amount last paid to such employee under laws repealed by section 3 of the act.

Section 3 enumerates the laws repealed by this act.

Public Law 309, Seventy-eighth Congress, May 24, 1944. This act authorizes the Administrator of Veterans' Affairs to provide seeing-eye or guide dogs trained for the aid of blind veterans, to veterans entitled to disability compensation under laws administered by the Veterans' Administration and necessary traveling expenses to and from their homes and incurred in becoming adjusted to such seeing-eye and guide dogs. It also provides for the furnishing of mechanical and electronic equipment for aid in overcoming the handicap of blindness, and appropriates \$1,000,000 or so much thereof as may be necessary to carry out the purposes of the act.

Public Law 312, Seventy-eighth Congress, May 27, 1944. This act increases by 15 per centum the service incurred disability rates of compensation or pension payable to veterans of World War I and World War II including veterans entitled to wartime rates under Public Law 359, Seventy-seventh Congress, December 19, 1941, for service on or after September 16, 1940, not including special awards and allowances fixed by law. It also increases the monthly rates of compensation payable to widows and children under authority of Public Law 484, Seventy-third Congress, June 28, 1934, as amended, as follows:

Widow, no child, \$35; widow and one child, \$45 (with \$5 for each additional child); no widow but one child, \$18; no widow but two children \$27 (equally divided); no widow but three children \$36 (equally divided), with \$4 for each additional child, total amount to be equally divided. It extends these benefits to widows and children of World War II veterans. Widows of World War II veterans must have married the veteran prior to the expiration of 10 years subsequent to termination of hostilities incident to the present war. This definition of such widow is contained in section 6, Public Law 144, Seventy-eighth Congress, July 13, 1943.

Public Law 313, Seventy-eighth Congress, May 27, 1944. This act amends paragraph 1 (f), part III, Veterans' Regulation No. 1 (a) increasing the rate of pension for permanent and total non-service connected disability, applicable to veterans of the Spanish-American War, including the Boxer Rebellion, the Philippine Insurrection, and World War I from \$40 to \$50 per month, with an increase to \$60 per month where such veteran shall have been rated permanent and total and in receipt of pension for a continuous period of 10 years or has reached the age of 65 years and is permanently and totally disabled. These benefits are extended to veterans of World War II.

Public Law 314, Seventy-eighth Congress, May 27, 1944. This act provides that persons receiving retired pay and who are eligible to receive pension or compensation under laws administered by Veterans' Administration, may receive such compensation or pension upon the filing of a waiver, with the department paying such retired pay, of so much of the retired pay and allowances as is equal in amount to such pension or compensation. To prevent duplication of payments, the Veterans' Administration will be notified by the department with which waiver is filed of amount waived and effective date of reduction in retired pay.

Public Law 346, Seventy-eighth Congress, June 22, 1944. This act, popularly known as the "G. I. Bill of Rights" is cited as the "Servicemen's Readjustment Act of 1944." It contains six titles; title I, relating to hospitalization, claims and procedures, aid by veterans' organizations, and reviewing authority; title II, education of veterans; title III, loans for the purchase or construction of homes, farms and business property; title IV, employment of veterans; title V, readjustment allowances for former members of the armed forces who are unemployed; and title VI, general, administrative, and penal provisions.

Under title I the Veterans' Administration is declared to be an essential war agency, entitled, second only to the War and Navy Departments, to priorities in personnel, equipment, supplies, and material. State institutions built for the care or hospitalization of veterans are granted similar priorities as to materials. It provides for establishment of necessary regional offices, suboffices, branch offices, contact units or other subordinate offices; directs that construction of additional hospital facilities for war veterans be expedited; authorizes to be appropriated the sum of \$500,000,000 for construction of additional hospital facilities; and provides for mutual use or exchange of use of hospital and domiciliary facilities, supplies, equipment and material. Assignment of Veterans' Administration personnel to Army and Navy installations to advise and assist veterans and adjudicate disability claims, and detail of military personnel to the

Veterans' Administration are authorized. Accredited representatives of veterans' organizations are permitted to function in military or naval installations to aid veterans. It provides a bar to benefits under laws administered by the Veterans' Administration, except insurance, based upon discharge or dismissal by reason of a sentence of a general court martial or other specified grounds comparable to those contained in the World War Veterans' Act, 1924, as amended. It also provides for establishment in the War and Navy Departments of boards of review to review the type and nature of discharge from service of any person other than by reason of sentence of a general court martial, and of boards of review in said departments and in the Treasury Department to review the decision of a retiring board retiring or releasing any officer to inactive service, without pay, for physical disability, and to change, correct or modify the same. It authorizes training, including institutional training, in the use of prosthetic appliances to veterans entitled to same, and provides that no person shall be discharged until his final pay, or a portion thereof, is ready for delivery, and as to a person discharged for disability, until he has filed claim for compensation, pension, or hospitalization or has signed a statement that his right to file claim has been explained to him. It provides that no person in the armed forces shall be required to sign a statement relating to the origin, incurrence, or aggravation of any disease or injury he may have and that any such statement against his own interest signed at any time shall be null and void.

Under title II educational or training benefits are made available to those who served on or after September 16, 1940, and prior to termination of hostilities in the present war, discharged under conditions other than dishonorable and whose education or training was impeded, delayed, interrupted, or interfered with by entrance into service, or who desires a refresher or retraining course. Unless discharged for actual service-incurred injury or disability, service of 90 days or more, exclusive of any period assigned for a course under the Army specialized training program or Navy college training program, which course was a continuation of his civilian course and was pursued to completion, or as a cadet or midshipman at one of the service academies, is required. The course must be initiated not later than 2 years after discharge or after termination of the present war, whichever is later, and no education will be afforded beyond 7 years after termination of the present war. Persons not over 25 years of age at time of entrance into service are deemed to have had their education or training impeded, delayed, interrupted, or interfered with. Persons eligible may select their own course in school, subject to acceptance by the school selected, which may be any public or private elementary or secondary or other school furnishing education for adults, business school, business, or other establishment providing apprentice or other training on the job, including those under State or Federal supervision. Education or training, or a refresher or retraining course, is authorized for 1 year or the equivalent thereof in continuous part-time study, or such lesser time as may be required to complete the course. An additional period of education or training, except a refresher or retraining course, not to exceed the time spent in active service, exclusive of any course pursued under Army or Navy training programs or at service academies, may be authorized, but the total period of education or training may

not exceed 4 years. Payment is made to the institution, except one furnishing apprentice training on the job, for tuition, fees, books, supplies, etc., not to exceed \$500 per school year, and of a subsistence allowance to the student or trainee of \$50 per month, or \$75 per month if he has dependents. Books, supplies, and equipment are released to the student or trainee but if he fails to complete the course because of fault on his part he may be required to return same or to repay the reasonable value thereof. No supervision or control of any State educational or apprenticeship agency or any educational or training institution may be exercised by any department, agency, or officer of the United States. It amends Public Law 16, Seventy-eighth Congress, so as to extend vocational rehabilitation benefits provided therein to persons who served on or after September 16, 1940, and prior to termination of the present war, otherwise eligible thereunder.

Under title III, the Administrator of Veterans' Affairs may guarantee not to exceed 50 percent of any loan or loans made to eligible veterans by an individual or by private or public, State or Federal lending agency for the purchase or construction of homes, farms, or business property, including repairs, alterations or improvements, or for paying delinquent indebtedness, taxes, or special assessments on residential property owned and used as a home, or livestock, equipment, etc., or in repairing, altering, or improving buildings or equipment used in farming operations, or in purchasing any business, land, buildings, supplies, equipment, machinery, or tools for use in pursuing a gainful occupation. The total amount guaranteed may not exceed \$2,000 in any one case. Interest on principal loans guaranteed by the Administrator may not exceed 4 percent per annum and interest on that part of the loan guaranteed by the Administrator will be paid for the first year out of available appropriations. If the principal loan is approved by a Federal agency to be made or guaranteed or insured by it, and a second loan is needed (not in excess of \$2,000 or in excess of 20 per centum of the cost) the rate of interest on the second loan may not exceed that on the principal loan by more than one per centum. Any veteran eligible for a loan under this provision will also be eligible for the benefits of the Bankhead-Jones Farm Tenant Act to the same extent as if he were a farm tenant.

Under title IV veterans are accorded the right to registration for employment and for placement in employment with the assistance of the Veterans' Employment Service, the United States Employment Service and any State employment agency cooperating with the United States Employment Service. This right applies to veterans of any war, discharged or released from active service under conditions other than dishonorable. The Administrator of Veterans' Affairs as Chairman of the Veterans' Placement Service Board created by this act, has direct authority and responsibility for carrying out the policies relating to administration of the Veterans' Employment Service of the United States Employment Service and may delegate such authority to an executive secretary appointed by him who will be Chief of the Veterans' Employment Service of the United States Employment Service. Veterans' employment representatives are to be assigned by the United States Employment Service to public employment services in each State to supervise registration and assist veterans in obtaining employment.

Under title V, readjustment allowances of \$20 per week are provided for persons who served in active military or naval service of the United States after September 16, 1940, and prior to termination of the present war, for 90 days or more, discharged under conditions other than dishonorable, or having served less than 90 days, were discharged for disability incurred in service in line of duty. The veteran is entitled to 8 weeks of allowances for each month of the qualifying 90-day period of service and 4 weeks of allowances for each calendar month or major fraction thereof of active service during the period stated, but not to exceed 52 weeks. Unemployment must have begun after the first Sunday of the third calendar month after date of enactment of this act and have occurred not later than 2 weeks after discharge or release, or the termination of the war, whichever is the later date. No allowance may be paid persons receiving subsistence allowance for education or training or increased pension for vocational rehabilitation. The claimant must reside in the United States at the time claim is filed, be completely unemployed, or if partially employed, receive wages less than \$23 per week, and must register with and continue to report to a public employment office. A person will be disqualified from receiving an allowance if he leaves work without good cause or is suspended or discharged for misconduct, or fails to apply for or accept suitable work or to attend an available free training course, or if unemployment is due to a labor dispute, unless it is shown that neither he nor the grade or class of laborers to which he belongs is not participating in or directly interested in the labor dispute. Penalties are provided for those disqualified through denial of readjustment allowances for a specified number of weeks. Self-employed veterans subject to certain specified limitations are entitled to receive as readjustment allowances the difference between their net earnings for the previous month and \$100 provided they meet the eligibility requirements.

Title VI authorizes the Administrator to accept uncompensated services and to enter into agreements with private or public agencies or persons for necessary services, including personal services, and makes the administrative, definitive and penal provisions of Public Law 2, Seventy-third Congress, as amended, and Public Law 262, Seventy-fourth Congress, as amended, applicable to the act. It makes a discharge under conditions other than dishonorable a prerequisite to entitlement to benefits under the act, and under Public Law 2, Seventy-third Congress, March 20, 1933, as amended, relating to compensation, pension, hospitalization, or domiciliary care, etc. It further provides that if at any time in the future any allowance in the nature of adjusted compensation is authorized, any benefits received by or paid for any veteran under this act shall be charged against and deducted from such adjusted compensation.

Public Law 350, Seventy-eighth Congress, June 22, 1944. This act authorizes temporary appointment as officers in the Army of United States under the provisions of House Joint Resolution of September 22, 1941 (Public Law 252, 77th Cong.), as amended by the act of July 7, 1943 (Public Law 114, 78th Cong.), the following—members of Army Nurse Corps, female persons having necessary qualifications for appointment in such corps, female dietetic and physical-therapy personnel of the Medical Department of the Army (exclusive of students and apprentices) female personnel having

necessary qualifications for appointment in such department in the grades therein prescribed and assigned to Army Nurse Corps and Medical Department of Army. Persons so appointed and assigned, their dependents and beneficiaries are entitled to all rights, privileges, and benefits afforded those under the House Joint Resolution of September 22, 1941, as amended, except where otherwise expressly provided in this or any subsequent act. Persons so appointed and assigned are eligible for retirement under laws providing for retirement of members of the Army Nurse Corps and if retired for disability, shall receive retired pay at the rate of 75 per centum of active duty base and longevity pay received while serving in the highest grade under such appointment or assignment.

Public Law 358, Seventy-eighth Congress, June 27, 1944. Independent Offices Appropriation Act, 1945, provides a total appropriation for the Veterans' Administration of \$1,259,355,440 made up of the following items: \$164,044,940 for salaries and expenses, including maintenance and operation of medical, hospital, and domiciliary services (\$44,940 of the amount for salaries and expenses of Federal Board of Hospitalization; not to exceed \$3,500 of the amount for expenses, except membership fees of employees detailed to attend meetings of medical science or insurance associations and conventions of organized war veterans; not to exceed \$5,000 for actuarial expenses; not to exceed \$200 for legal newspapers); \$450,000 for printing and binding; \$558,252,000 for compensation, pension, gratuities, and allowances, including emergency officers' retirement pay and annuities; \$19,794,000 for military and naval insurance; \$40,000 for payment of adjusted-service credits or not more than \$50 each and the quarterly installments due to dependents of deceased veterans; \$9,000,000 to be placed to the credit of the Adjusted Service Certificate trust fund, for adjusted compensation payments; \$500,000,000 for transfer to the national service life insurance fund; \$400,000 for payment of claims as authorized by article IV of the Soldiers' and Sailors' Civil Relief Act Amendments of 1942; \$7,374,500 for hospital and domiciliary facilities.

This act authorizes the Administrator to utilize Government-owned automotive equipment in transporting children of Veterans' Administration employees located at isolated stations to and from school under such limitations as he may by regulation prescribe; also authorizes purchase of printed reduced fare requests for use of veterans when traveling at their own expenses from or to Veterans' Administration facilities. No part of the appropriation may be used for hospitalization or examination of any persons except beneficiaries entitled under the laws bestowing such benefits, unless reimbursement of cost is made to the appropriation at such rates as may be fixed by the Administrator of Veterans' Affairs. No part of any appropriation contained in this act shall be used to pay the salary or wages of any person who advocates, or who is a member of an organization that advocates overthrow of the Government of the United States by force or violence.

Public Law 375, Seventy-eighth Congress, June 28, 1944. Second Deficiency Appropriation Act, 1944, provides that the appropriation for administrative, medical, hospital and domiciliary services for Veterans' Administration fiscal year 1944 shall be available for not to

exceed \$1,660,440 for traveling expenses, and appropriates for judgments and authorized claims a total of \$3,416.90.

INTERPRETATIVE LAW

During this year 959 formal and precedent opinions were rendered covering all phases of the various laws granting benefits to veterans and their dependents and those governing administrative activities such as contracts, property, finance, personnel, etc.

In addition, a total of 4,863 memoranda and letters, embodying studies and observations on existing laws, proposed legislation, regulations, procedure and policy thereunder, and on other matters of a general nature, were prepared.

Civil litigation.—Twenty-two suits not under section 19 were disposed of as follows: 11 were dismissed, 9 resulted in judgment in favor of plaintiff, and 2 resulted in judgment for United States.

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, 1943, 112 cases which were in the course of consideration and investigation. During the fiscal year 283 complaints of violations of laws were received, considered, and investigated, which, with the number on hand made a total of 395 cases. Seventy-four of these cases were submitted to the Department of Justice for consideration of United States Attorneys and 206 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 115 cases remained in the course of investigation on June 30, 1944.

There were pending in the Department of Justice on June 30, 1943, a total of 129 cases. There were submitted during the fiscal year 74 cases, making a total of 203 cases. Of these 101 were disposed of by the Department of Justice, leaving a balance on June 30, 1944, of 102 cases.

The 101 cases were disposed of as follows:

Acquittals.....	2
No bills.....	10
Convictions.....	44
Closed by Department of Justice.....	34
Nolle prosequi.....	5
Defendant died after indictment.....	4
Filed away with leave to reinstate.....	2

In explanation it may be stated that the 34 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.

Admission to practice before the Veterans' Administration.—In passing upon applications of admission to practice before the Administration it is shown by the records that during the fiscal year 1944 the following matters were completed: 264 applications of attorneys were approved and 23 denied; 2 applications of agents were approved and 2 denied.

GUARDIANSHIP

During the fiscal year, Public Law 144, Seventy-eighth Congress, was enacted, section 2 (38 U. S. Code 450 (4); 57 Stat. 554) of which enlarged the class on monetary benefits that may be paid in the discretion of the Administrator to the wife of an incompetent veteran having no guardian, and also provided that payment of death benefits to a widow for herself and child or children, if any, may be paid to the widow notwithstanding she may be a minor. No other Federal legislation directly affecting the guardianship program was enacted.

Of the relatively few States holding legislative sessions during the fiscal year, the States of Mississippi and Michigan enacted section 18 of the Revised Uniform Veterans Guardianship Act, as approved by the National Conference of Commissioners on Uniform State Laws at its 1942 meeting, authorizing the commitment of mentally incompetent veterans to the Veterans Administration instead of to a named hospital, and making such commitments by courts of other States effective in the enacting States.

The total number of beneficiaries under guardianship increased from 77,970 on June 30, 1943, to 78,456 on June 30, 1944. Minors decreased from 34,756 to 34,214 but incompetents increased from 43,214 to 44,242.

The estates of these beneficiaries received during the year a total of \$37,000,845.91 through payments and earnings, a decrease of \$774,-848.70 as compared with the preceding year. The assets of such estates aggregated \$157,434,444.79. Illegal investments noted were

\$52,059.68, a decrease of \$54,591.17 as shown for the preceding year. Losses and recoveries or savings were reported as follows:

Losses:		
Embezzled or misappropriated.....	\$21, 147. 01	
Lost on deposits.....	19, 635. 92	
Lost on investments.....	150, 311. 24	
Recoveries and savings for beneficiaries by chief attorneys' offices:		
Of amounts embezzled or misappropriated.....	39, 254. 12	
On investments and expenditures.....	179, 534. 61	
On commissions.....	14, 343. 12	
On fees.....	7, 465. 80	
On contemplated investments and expenditures prevented.....	152, 375. 14	
Legal services rendered.....	463, 889. 17	
Total recoveries and savings.....	856, 861. 96	

Actual cash collections for beneficiaries totaled \$153,273.17, and for the United States from escheated funds, overpayments and illegal payments \$97,834.52.

Ten thousand nine hundred and one court appearances were made by Veterans' Administration attorneys.

The following cases, important from the standpoint of the guardianship program, were decided by State appellate courts during the year:

In re Nusbaum's Guardianship (16 So. (2d) 519), involved the question of what rate of interest is chargeable to the guardian liable for funds illegally invested or used, and the date from which such interest should be computed. The Supreme Court of Florida held that the guardian was liable only for simple interest and that it should be computed from the date of the unlawful investment, or misuse. This case settled the open question of the rate of interest chargeable to guardians in Florida on funds unlawfully invested.

The case of *Shea v. Gehan* (28 S. E. (2d) 181), concerned the commitment of insane veterans to the Veterans' Administration Facility, Augusta, Ga., by the Court of Ordinary of Richmond County, Ga. The veteran was a nonresident of Georgia, but hospitalized in the facility. He demanded release. The guardian sought commitment to the facility. The veteran attacked the jurisdiction of the court because he was a nonresident of Georgia, and because the Veterans' Administration Facility was situated on a Federal reservation and hence was not juridically a part of Georgia. The Appellate Court held that the Court of Ordinary had jurisdiction to commit non-residents of Georgia, found there insane, and to commit an eligible veteran to the Veterans' Administration Facility at Augusta, Ga.

The allowances made for services of attorneys, guardians ad litem, etc., throughout the Nation continue to be reasonable in most cases. In some cases they are nominal. The case of *In re Ragow* (46 N. Y. S. (2d) 515), involved what were considered excessive allowances to the attorney for the committee. The Appellate Court reduced the total fees \$150.

APPEALS

During the fiscal year, the Board of Veterans' Appeals rendered 13,648 appellate decisions involving 8,823 cases, the ratio of decisions to appellants being 1.55. During this period, 704 cases were remanded for further development of the evidence and reconsideration by agencies of original jurisdiction.

At the close of the fiscal year, there were 8,559 pending appeals. This represents an increase of 4,335 from the number of appeals pending June 30, 1943. Of the cases in pending appellate status, 3,419 had been docketed for appellate consideration and 5,140 had not been certified for docketing due to the necessity for further development of the evidence or other reasons.

During the fiscal year, formal recorded hearings were held in 4,192 cases. As of June 30, 1944, hearings were pending in 674 cases.

Benefits to veterans or the dependents of veterans of all wars, beginning with the Civil 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 claims, see table 55.

PERSONNEL

Although the armed forces have continued to drain the Veterans' Administration of its employees, occupational deferments have not been requested except in rare instances. At the end of June 1944, there were but 23 deferments in effect. During this fiscal year a total of 1,888 employees were placed in a furlough status because of their entrance into the military or naval service. The total of such employees through June 30, 1944, was 6,946.

Through arrangements with the Secretary of War and the Secretary of the Navy, qualified medical and dental officers of the Veterans' Administration were, on application, commissioned in those services in an active-duty status and detailed to the Veterans' Administration. These arrangements also led to securing the services of commissioned personnel through detail from the War and Navy Departments of certain available officers qualified for duty with the Veterans' Administration in assignments on rating boards, etc.

Detachments of limited service enlisted men have continued to be detailed to our field facilities at the attendant level.

New legislation, particularly the Servicemen's Readjustment Act of 1944, enacted June 22, 1944, has necessitated an increase in personnel and the securing of qualified persons for positions in the specialist, technical, and professional groups. The increased demand for hospital facilities has augmented the problem with respect to nursing. Managers of field stations are continuing to recruit locally for these jobs and highly successful results have attended the plan of utilizing the services of volunteer nurses aides and affiliated nurses as well as nursing assistants and senior cadet nurses.

With a view to relieving the critical shortage of stenographers and typists in Washington, authority was delegated to managers of field stations in selected areas to appoint this class of personnel for eventual transfer to central office. It also was found necessary to establish two special transcribing units in areas adjacent to Washington where local employees could be secured. Personnel in these units are assigned to special typing as well as transcription work from recorded disks. This work is prepared in central office and shipped to units for completion.

In cooperation with the Civil Service Commission and as a matter of expediency in handling personnel matters, the Administration has decentralized many personnel functions to its field stations. Managers have been delegated authority to fill vacancies occurring in such positions as field examiner, contact representative, adjudicator, authoriza-

tion officer, rating specialists (claims and occupational), vocational advisor, and training officer.

As an initial step in setting up contact offices at advantageous locations throughout the United States approximately 200 additional jobs of contact representative have been authorized for regional offices and combined facilities. This will enable managers to detail contact representatives to separation centers of the Army and Navy for the purpose of assisting prospective claimants in matters affecting them as veterans.

The Veterans' Administration has continued its policy of giving emphasis to preference for ex-service men and women in appointment and employment matters. This has necessitated careful evaluation of the qualifications of these men and women as they return from active service to civilian life.

The job instruction training program adopted from training within industry has been given to supervisors in central office and in the New York branch office. This program has resulted in reduction of errors, less time consumed in learning and increased production. The job relations training program given to supervisors in central office has acquainted them with techniques of handling personnel harmoniously and has resulted in less turnover, higher morale, and greater production. It has been necessary to carry on considerable training in the occupations represented in the utilities at field stations. Approximately 350 employees were given this in-service training in 30 occupations or trades with the result that many have already been upgraded to more difficult and responsible positions. More than 1,000 new employees have been given orientation training to help them adapt themselves to the new conditions and requirements of the agency and of Washington. Refresher training courses in type-writing and stenography have been continued. It has been foreseen that the training program should be more comprehensive and should cover on-the-job training in many types of positions particularly since we may not now recruit qualified personnel through ordinary channels.

On June 30, 1944, there were on the rolls of the Veterans' Administration 50,554 employees (exclusive of those on a per diem and per hour basis) whose aggregate gross annual salaries, including allowances but excluding overtime pay, totaled \$85,171,212 as compared with 44,427 employees and \$75,740,783 in annual salaries on June 30, 1943, a net increase of 6,127 employees and a net increase of \$9,430,429 in aggregate annual salaries.

	June 30, 1944		June 30, 1943		Increase	
	Em- ploy- ees	Annual salaries	Em- ploy- ees	Annual salaries	Em- ploy- ees	Annual salaries
Central office.....	6,303	\$12,815,476	5,890	\$11,903,831	413	\$911,645
New York branch.....	4,538	7,359,780	2,912	4,511,880	1,626	2,847,900
Total.....	10,841	20,175,256	8,802	16,415,711	2,039	3,759,545
Field.....	39,713	64,995,956	35,625	59,325,072	4,088	5,670,884
Grand total.....	50,554	85,171,212	44,427	75,740,783	6,127	9,430,429

At the close of this year 62.30 percent of the male and 6.93 percent of the female employees on the rolls were ex-service, while 34.37 percent of the total personnel had such status.

STATISTICAL TABLES

STATISTICAL TABLES

MEDICAL AND DOMICILIARY TABLES

TABLE 1.—*Clinical laboratory tests and X-ray examinations, fiscal years 1924-44*

Fiscal year	Classified laboratory tests		X-ray examinations	
	Out-patient	In-patient	Out-patient	In-patient
1944.....	444,093	3,648,070	130,202	293,941
1943.....	299,807	3,337,826	114,694	329,712
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	2,024,027	176,998	331,402
1935.....	222,282	1,977,968	150,034	302,898
1934.....	128,758	1,578,211	69,644	224,024
1933.....	296,272	1,646,167	107,819	266,344
1932.....	442,539	1,582,659	228,064	302,049
1931.....	393,897	1,065,771	229,297	193,674
1930.....	176,181	910,653	112,694	159,531
1929.....	163,346	851,636	113,390	146,058
1928.....	169,712	817,269	104,836	129,329
1927.....	191,196	759,286	107,829	114,256
1926.....	184,670	708,538	114,997	103,000
1925.....	223,357	665,944	128,355	97,765
1924.....	128,383	285,938	132,213	85,632

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

TABLE 2.—*Out-patient medical service, by service rendered, fiscal years 1924-44*

Fiscal year	Individuals treated	Treatments	Individuals examined	Examinations	Operations	Anesthetics	Sent to hospital	Hospital visits	Home visits
1944.....	248,276	746,856	379,072	1,134,338	5,161	71	138,812	4,979	19,957
1943.....	249,124	802,623	296,863	812,992	3,463	65	119,026	5,384	23,426
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	102,355	8,726	36,652
1937.....	324,123	895,208	353,682	1,079,388	3,281	21	81,249	8,646	40,620
1936.....	369,244	1,166,095	394,346	1,094,109	2,537	31	73,126	4,029	41,824
1935.....	269,302	804,406	330,753	885,349	1,851	23	58,148	4,164	43,015
1934.....	206,029	575,816	215,472	569,554	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	375,112	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.....	568,997	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

TABLE 3.—Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-44

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1944	685,028	615,427	69,601	10.2	61,828	58,967	2,861	4.6
1943	735,261	658,220	77,041	10.5	67,362	63,959	3,403	5.1
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	594,333	209,449	26.1	91,516	64,664	26,852	29.3
1931	742,060	568,666	173,394	23.4	86,980	65,747	21,233	24.4
1930	705,802	567,139	138,663	19.6	80,797	64,036	16,761	20.8
1929	721,732	602,809	118,923	16.5	73,993	62,226	11,767	15.9
1928	747,019	649,598	97,421	13.0	80,103	68,366	11,737	14.7
1927	793,389	718,298	75,091	9.5	80,188	72,998	7,190	9.0
1926	950,397	904,475	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 1924-44

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1944	1,118,448	1,110,204	8,244	0.7	15,890	15,063	827	5.2
1943	800,413	797,189	3,224	.4	12,579	11,559	1,020	8.1
1942	916,132	912,287	3,845	.4	17,680	16,211	1,469	8.3
1941	1,090,985	1,085,028	5,957	1.0	20,604	18,719	1,885	9.1
1940	1,104,501	1,096,917	7,584	1.0	19,873	18,122	1,751	8.9
1939	1,108,758	1,098,033	10,725	1.0	18,404	16,692	1,712	9.0
1938	1,110,812	1,097,723	13,089	1.2	17,775	15,944	1,831	10.3
1937	1,063,001	1,047,230	15,771	1.5	16,387	14,601	1,786	10.9
1936	1,075,263	1,054,267	20,996	2.0	18,846	16,648	2,198	11.7
1935	867,624	831,608	36,016	4.2	17,725	15,505	2,220	12.5
1934	548,320	501,850	46,470	8.5	11,234	9,517	1,717	15.3
1933	1,322,161	1,240,265	81,896	6.2	28,291	22,827	5,464	19.3
1932	2,018,787	1,771,911	246,876	12.2	38,925	31,118	7,807	20.1
1931	1,895,918	1,593,994	301,924	15.9	37,780	32,217	5,563	14.7
1930	920,537	892,290	28,247	3.1	29,715	25,623	4,092	13.8
1929	867,201	843,287	23,914	2.8	22,819	20,286	2,533	11.1
1928	850,023	830,962	19,061	2.2	21,733	19,191	2,542	11.7
1927	903,127	880,956	22,171	2.5	19,237	17,478	1,759	9.1
1926	915,433	886,972	28,461	3.1	21,311	19,830	1,481	6.9
1925	1,120,256	1,084,097	36,159	3.2	24,074	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 1920-44

Fiscal year	Hospital treatment			Domi- ciliary care	Fiscal year	Hospital treatment			Domi- ciliary care
	Total	Government facilities and hospitals	State and civil			Total	Government facilities and hospitals	State and civil	
Total	2,929,033	2,715,858	213,175	-----	1932	148,662	142,555	6,107	19,593
1944	193,789	190,738	3,051	15,802	1931	109,649	104,522	5,127	-----
1943	160,234	157,709	2,525	16,729	1930	92,115	88,481	3,634	-----
1942	179,274	176,728	2,546	24,508	1929	83,188	80,262	2,926	-----
1941	187,374	184,048	3,326	30,201	1928	73,270	70,854	2,416	-----
1940	179,497	176,649	2,848	29,111	1927	71,967	69,145	2,822	-----
1939	165,576	163,250	2,326	29,337	1926	69,441	64,279	5,162	-----
1938	152,966	150,893	2,073	28,585	1925	76,812	68,474	8,338	-----
1937	141,537	139,455	2,082	24,820	1924	64,053	51,652	12,401	-----
1936	120,365	117,915	2,450	13,009	1923	82,814	59,451	23,363	-----
1935	106,897	104,771	2,126	8,656	1922	134,354	86,392	47,962	-----
1934	63,900	63,771	749	8,305	1921	91,440	48,070	43,370	-----
1933	136,626	132,191	3,835	13,492	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 1944, 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	Neuropsychiatric	General	Total	Pulmonary tuberculosis	Neuropsychiatric	General	Total	Pulmonary tuberculosis	Neuropsychiatric	General	Total	Pulmonary tuberculosis	Neuropsychiatric	General
Grand total	213,660	15,802	197,858	12,680	34,464	150,714	173,178	11,552	32,717	128,909	21,629	929	1,287	19,413	3,051	199	460	2,392
United States veterans	209,591	15,802	193,789	12,587	34,266	145,936	169,135	11,459	32,521	125,155	21,603	929	1,285	19,589	3,051	199	460	2,392
World War II	65,980	1,082	64,898	5,512	18,975	49,311	58,114	5,150	18,259	34,725	6,120	403	475	5,242	664	79	241	344
Service-connected	15,142	104	15,038	3,490	5,862	5,686	14,108	3,159	5,715	5,234	740	294	44	402	190	37	103	50
Non-service-connected	50,838	978	49,860	2,122	13,113	34,625	44,006	1,971	12,544	29,491	5,380	109	431	4,840	474	42	138	294
World War I	126,922	12,909	114,013	6,155	13,584	94,274	98,397	5,673	12,645	80,079	13,334	367	731	12,236	2,282	115	208	1,959
Service-connected	6,799	898	5,901	965	1,147	3,789	5,362	902	1,105	3,355	454	56	30	568	85	7	12	66
Non-service-connected	115,347	11,984	103,363	4,987	12,245	83,131	89,580	4,606	11,392	73,582	11,650	273	662	10,715	2,133	108	191	1,834
Not stated whether service or non-service-connected	2,972	16	2,956	196	187	2,573	1,814	158	143	1,513	1,100	38	39	1,023	42		5	37
Observation or examination for insurance, pension or compensation	1,804	11	1,793	7	5	1,781	1,641	7	5	1,629	130			130	22			22
Spanish-American War	11,469	1,269	10,200	184	993	9,023	8,785	173	935	7,677	1,344	7	53	1,284	71	4	5	62
Service-connected	62	6	56	4	4	47	4	4	39	9				9				
Non-service-connected	11,407	1,263	10,144	180	989	8,975	8,738	169	931	7,638	1,335	7	53	1,275	71	4	5	62
Civil War	29	4	25		3	22	21		3	18	4			4				
Non-service-connected	29	4	25		3	22	21		3	18	4			4				
All other wars, expeditions and occupations	142	35	107	1	16	90	101	1	16	84	6			6				
Service-connected	1		1			1	1			1								
Non-service-connected	141	35	106	1	16	89	100	1	16	83	6			6				
Regular Establishment	5,049	503	4,546	635	695	3,216	3,717	482	663	2,572	795	152	26	617	34	1	6	27
Service-connected	1,912	178	1,734	507	347	880	1,444	364	332	748	273	143	10	120	17		5	12
Non-service-connected	3,137	325	2,812	128	348	2,336	2,273	118	331	1,824	522	9	16	497	17	1	1	15
Allied veterans	135		135	31	9	95	118	31	7	80	17		2	15				
Military personnel in active service	2,742		2,742	4	135	2,602	2,740	4	136	2,600	2			2				
Miscellaneous	1,192		1,192	58	53	1,081	1,185	58	53	1,074	7			7				

TABLE 7.—Domiciliary and hospital Admissions of United States veterans by branch of service, type of patient, sex and color, fiscal year 1944

Branch of service	Total admissions					Domiciliary care					Hospital treatment				
	Grand total	Male		Female		Total	Male		Female		Total	Male		Female	
		White	Colored	White	Colored		White	Colored	White	Colored		White	Colored	White	Colored
Total.....	209,591	186,308	21,679	1,584	20	15,802	14,480	1,161	161	-----	193,789	171,828	20,518	1,423	20
Veterans' Administration.....	184,937	164,559	19,122	1,245	11	15,802	14,480	1,161	161	-----	169,135	150,079	17,961	1,084	11
Federal Security Agency: Marine.....	8,404	6,902	1,443	56	3	-----	-----	-----	-----	-----	8,404	6,902	1,443	56	3
U. S. Army.....	4,077	3,998	45	34	-----	-----	-----	-----	-----	-----	4,077	3,998	45	34	-----
U. S. Navy.....	9,122	8,302	743	75	2	-----	-----	-----	-----	-----	9,122	8,302	743	75	2
State.....	94	80	2	12	-----	-----	-----	-----	-----	-----	94	80	2	12	-----
Civil.....	2,957	2,467	324	162	4	-----	-----	-----	-----	-----	2,957	2,467	324	162	4

Branch of service	Hospital treatment—Continued															
	Pulmonary tuberculosis				Psychotic				Other neuropsychiatric				General			
	Male		Female		Male		Female		Male		Female		Male		Female	
	White	Colored	White	Colored	White	Colored	White	Colored	White	Colored	White	Colored	White	Colored	White	Colored
Total.....	11,045	1,481	59	2	15,857	2,377	149	1	14,294	1,454	133	1	130,632	15,206	1,082	16
Veterans' Administration.....	10,038	1,370	50	1	15,536	2,338	85	-----	13,124	1,334	104	-----	111,381	12,919	845	10
Federal Security Agency: Marine.....	240	49	-----	-----	18	6	-----	-----	411	71	7	-----	6,233	1,317	49	3
U. S. Army.....	466	17	1	-----	14	2	-----	-----	102	2	1	-----	3,416	24	32	-----
U. S. Navy.....	136	20	-----	-----	77	12	-----	-----	519	36	7	-----	7,570	675	68	2
State.....	-----	-----	-----	-----	76	2	10	-----	1	-----	1	-----	3	-----	1	-----
Civil.....	165	25	8	1	136	17	54	1	137	11	13	1	2,029	271	87	1

TABLE 8.—Beneficiaries remaining under hospital treatment or domiciliary care, June 30, 1944, by class of beneficiary, groups of hospitals, and type of patient

Class of beneficiary	Grand total	Domiciliary care	Hospital treatment															
			All facilities and hospitals				Veterans' Administration Facilities				Other Government				State and civil			
			Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General
Grand total.....	72, 578	8, 576	64, 002	6, 248	40, 426	17, 328	60, 643	5, 916	39, 595	15, 132	2, 144	172	218	1, 754	1, 215	160	613	442
United States veterans.....	72, 376	8, 576	63, 800	6, 190	40, 382	17, 228	60, 446	5, 858	39, 555	15, 033	2, 144	172	218	1, 754	1, 210	160	609	441
World War II.....	13, 904	197	13, 707	2, 482	7, 431	3, 794	12, 933	2, 387	7, 255	3, 291	525	55	36	434	249	40	140	69
Service-connected.....	6, 188	26	6, 162	1, 736	3, 558	868	5, 968	1, 681	3, 483	804	90	29	2	59	104	23	73	5
Non-service-connected.....	7, 716	171	7, 545	746	3, 873	2, 926	6, 965	706	3, 772	2, 487	435	26	34	375	145	14	67	64
World War I.....	51, 875	7, 571	44, 304	3, 336	29, 305	11, 663	41, 989	3, 125	28, 712	10, 152	1, 406	93	162	1, 151	909	118	431	360
Service-connected.....	10, 161	448	9, 713	340	8, 913	460	9, 358	314	8, 636	408	131	17	72	42	224	9	205	10
Non-service-connected.....	41, 362	7, 123	34, 239	2, 934	20, 268	11, 037	32, 310	2, 750	19, 958	9, 602	1, 258	76	90	1, 092	671	108	220	343
Not stated whether service or non-service-connected.....	248	-----	248	62	108	78	222	61	102	59	12	-----	-----	12	14	1	6	7
Observation and examination.....	104	-----	104	-----	16	88	99	-----	16	83	5	-----	-----	5	-----	-----	-----	-----
Spanish-American War.....	3, 423	558	2, 865	87	1, 345	1, 433	2, 696	83	1, 324	1, 289	153	2	14	137	16	2	7	7
Service-connected.....	21	4	17	2	10	5	15	2	9	4	-----	-----	-----	2	-----	-----	1	-----
Non-service-connected.....	3, 402	554	2, 848	85	1, 335	1, 428	2, 681	81	1, 315	1, 285	153	2	14	137	14	2	6	6
Civil War.....	11	1	10	-----	3	7	8	-----	3	5	2	-----	-----	2	-----	-----	-----	-----
Non-service-connected.....	11	1	10	-----	3	7	8	-----	3	5	2	-----	-----	2	-----	-----	-----	-----
All other wars, expeditions, and occupations.....	75	14	61	1	33	27	61	1	33	27	-----	-----	-----	-----	-----	-----	-----	-----
Service-connected.....	2	-----	2	-----	1	1	2	-----	1	1	-----	-----	-----	-----	-----	-----	-----	-----
Non-service-connected.....	73	14	59	1	32	26	59	1	32	26	-----	-----	-----	-----	-----	-----	-----	-----
Regular Establishment.....	3, 088	235	2, 853	284	2, 265	304	2, 759	262	2, 228	269	58	22	6	30	36	-----	31	5
Service-connected.....	2, 047	81	1, 966	212	1, 642	112	1, 906	190	1, 617	99	36	22	5	9	24	-----	20	4
Non-service-connected.....	1, 041	154	887	72	623	192	853	72	611	170	22	-----	1	21	12	-----	11	1
Allied veterans.....	38	-----	38	15	11	12	33	15	7	11	-----	-----	-----	-----	5	-----	4	1
Military personnel in active service.....	81	-----	81	1	26	54	81	1	26	54	-----	-----	-----	-----	-----	-----	-----	-----
Miscellaneous.....	83	-----	83	42	7	34	83	42	7	34	-----	-----	-----	-----	-----	-----	-----	-----

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

TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1944, by State location of facility or hospital and veteran's reported State of residence—Continued.

State in which veteran is hospitalized or domiciled	Reported State of residence																										
	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	Unknown or outside United States	
Grand total.....	316	600	32	267	2,011	343	7,026	1,333	272	3,534	806	781	4,677	340	799	370	1,615	3,060	242	162	1,692	1,129	808	1,891	197	1,012	
United States.....	316	600	32	267	2,011	343	7,024	1,333	272	3,533	806	781	4,677	340	799	370	1,615	3,060	242	162	1,692	1,123	808	1,891	197	201	
Alabama.....					3		1	71		3	11		5		94		100	86			30		2	1			3
Arizona.....	1	1	2		3		14	2		13	7		3	5	1		3	12	1			5	2	4	1		3
Arkansas.....							4	3		4	253		2	4			46	255				2	2	2	2		3
California.....	4				3		28	21	4	3	23	8	26	13	1	3	5	50	17		2	35	4	7	4	28	
Colorado.....		37	2				53	6	3		31	1		6		2	4	73	40		2		4	4	3	3	
Connecticut.....							1								8												
Delaware.....																											1
District of Columbia.....					1		5	1		1	1		13		3		1				49		10	1			2
Florida.....					7		25	7		16	1	1	11	2	9	1	8	3			7			2			4
Georgia.....					2		5	123		6			33	1	226		37	6			7		2		1		1
Idaho.....	7		5																5			34			1		1
Illinois.....	1	44	1				18	4	9	97	32	2	15	1		10	26	64	2	2	3	4	10	353		8	
Indiana.....	1	18					14	4	4	299	2	1	66		3	2	22	13		1	6		16	53		6	
Iowa.....	2	207			2		3		3	2	10		2		1	26	2	13			1	1		32	1	2	
Kansas.....	1	14				1		1	1	40	2		52		3	2	40	2			7		13	1	3	2	
Kentucky.....							1	1	1	40	2		5		1	56	4	140				1		1			
Louisiana.....							1			1	3																
Maine.....				9	1		3			1				3			9	3			75	3	70	1	1	14	
Maryland.....				2	18		41	29		18	2		441	1	7		3										7
Massachusetts.....	1			167	15		114	1		4		3	22	241	1	1	2	2		98	2		1	2		4	
Michigan.....		1					12			264			16		3		7	3			1			38		4	
Minnesota.....	5	2					3		145				1			96		124			2	2	2	147	1	4	
Mississippi.....	1				2		7		3	2			3				30	3				3	2	1		2	
Missouri.....		11		1						5	10									1				6			
Montana.....	103									2	18						3			1	1	3		1			

TABLE 10.—United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year, 1919–44

Fiscal Year	Total					Hospital treatment					Domiciliary care				
	Grand total	Male		Female		Total	Male		Female		Total	Male		Female	
		White	Colored	White	Colored		White	Colored	White	Colored		White	Colored	White	Colored
1944	72,376	64,516	7,158	693	9	63,800	56,969	6,284	538	9	8,576	7,547	874	155	-----
1943	65,638	58,690	6,417	531	-----	56,641	50,824	5,427	390	-----	8,997	7,866	990	141	-----
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	-----	56,596	50,829	5,378	389	-----	16,518	14,583	1,797	138	-----
1939	69,287	61,949	6,896	442	-----	53,861	48,241	5,244	376	-----	15,426	13,708	1,652	66	-----
1938	64,924	58,054	6,483	387	-----	50,670	45,389	4,948	333	-----	14,254	12,665	1,535	54	-----
1937	57,180	51,419	5,442	319	-----	46,142	41,594	4,267	281	-----	11,038	9,825	1,175	38	-----
1936	51,128	46,239	4,610	279	-----	41,542	37,833	3,465	244	-----	9,586	8,406	1,145	35	-----
1935	51,922	46,790	4,858	274	-----	¹ 42,599	38,540	3,822	237	-----	¹ 9,323	8,250	1,036	37	-----
1934	48,849	44,415	4,150	284	-----	² 39,445	36,007	3,188	250	-----	² 9,404	8,408	962	34	-----
1933	44,644	40,906	3,471	267	-----	33,457	30,844	2,378	235	-----	11,187	10,062	1,093	32	-----
1932	62,255	56,684	5,200	371	-----	43,567	39,845	3,384	338	-----	18,688	16,839	1,816	33	-----
1931	51,980	47,298	4,346	336	-----	34,948	32,223	2,431	294	-----	³ 17,032	15,075	1,915	42	-----
1930	30,311	27,981	2,086	244	-----	30,311	27,981	2,086	244	-----					-----
1929	27,487	25,475	1,812	200	-----	27,487	25,475	1,812	200	-----					-----
1928	25,899	23,927	1,780	192	-----	25,899	23,927	1,780	192	-----					-----
1927	25,310	23,464	1,652	194	-----	25,310	23,464	1,652	194	-----					-----
1926	24,915	23,075	1,663	177	-----	24,915	23,075	1,663	177	-----					-----
1925	26,610	24,578	1,791	241	-----	26,610	24,578	1,791	241	-----					-----
1924	21,730	20,328	1,162	240	-----	21,730	20,328	1,162	240	-----					-----
1923	23,611	22,085	1,306	220	-----	23,611	22,085	1,306	220	-----					-----
1922	26,869				-----	26,869				-----					-----
1921	26,237				-----	26,237				-----					-----
1920	17,471				-----	17,471				-----					-----
1919	3,279				-----	3,279				-----					-----

¹ Status on original admission.
² Permanent status of veteran.

³ Includes domiciliary members receiving hospital treatment.

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

TABLE 11.—United States veterans remaining under hospital treatment at the end of each fiscal year, by type of disease, showing those hospitalized for service-connected and non-service-connected disabilities, 1919-44

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
1944	63,800	17,860	27.99	45,940	72.01	6,190	2,290	37.00	3,900	63.00	40,382	14,124	34.98	26,258	65.02	17,228	1,446	8.39	15,782	91.61		
1943	56,641	14,172	25.02	42,469	74.98	4,874	1,591	27.97	3,283	72.03	36,369	12,018	33.04	24,351	66.96	15,298	763	4.99	14,535	95.01		
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	15,630	94.46		
1937	46,142	11,824	25.63	34,318	74.37	4,789	1,064	22.22	3,725	77.78	26,394	9,828	37.24	16,566	62.76	14,959	932	6.23	14,027	93.77		
1936	41,542	11,668	28.09	29,874	71.91	4,539	1,076	23.71	3,463	76.29	24,447	9,683	39.61	14,764	60.39	12,556	909	7.24	11,847	92.76		
1935	42,599	12,046	28.28	30,553	71.72	5,134	1,269	24.72	3,865	75.28	23,358	9,574	40.99	13,784	59.01	14,107	1,203	8.53	12,904	91.47		
1934	39,445	12,390	31.41	27,055	68.59	5,032	1,241	24.66	3,791	75.34	22,226	9,988	44.94	12,238	55.06	12,187	1,161	9.53	11,025	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	34,948	15,701	44.63	19,247	55.07	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	30,311	16,219	53.51	14,092	46.49	6,274	2,470	39.38	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	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		
1929	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		
1928	25,989	16,271	62.82	9,628	37.18	6,045	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		
1927	26,310	17,903	67.66	8,407	32.34	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		
1926	24,915	19,903	79.88	5,012	20.12	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		
1925	26,610	22,771	85.57	3,839	14.43	8,082	8,082	100.00	—	—	9,461	9,461	100.00	—	—	4,187	4,187	100.00	—	—		
1924	21,730	21,730	100.00	—	—	9,577	9,577	100.00	—	—	9,194	9,194	100.00	—	—	4,840	4,840	100.00	—	—		
1923	23,611	23,611	100.00	—	—	10,849	10,849	100.00	—	—	9,231	9,231	100.00	—	—	6,789	6,789	100.00	—	—		
1922	26,869	26,869	100.00	—	—	10,537	10,537	100.00	—	—	7,499	7,499	100.00	—	—	8,401	8,401	100.00	—	—		
1921	26,237	26,237	100.00	—	—	6,018	6,018	100.00	—	—	5,042	5,042	100.00	—	—	6,411	6,411	100.00	—	—		
1920	17,471	17,471	100.00	—	—	1,362	1,362	100.00	—	—	1,053	1,053	100.00	—	—	864	864	100.00	—	—		
1919	3,279	3,279	100.00	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		

¹ From 1925 through 1930—veterans remaining who were admitted under authority of sec. 202-10, World War Veterans Act, 1924. From 1931 through 1933—veterans remaining who were admitted under authority of sec. 202-10; under laws governing admissions to national homes; and examinations or observations for insurance, compensation and disability allowance. From 1934—veterans remaining for treatment of disabilities classified

as non-service-connected according to act of Mar. 20, 1933; also included with nonservice 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 1944

	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.....	17,434	244.3										
Hospital treatment.....	² 188,156	75.9	100.0	11,672	167.3	100.0	31,444	206.3	100.0	145,040	40.2	100.0
Hospitalization complete.....	151,366	71.2	80.4	5,026	198.6	43.1	22,966	208.3	73.0	123,374	40.5	85.1
Result of treatment:												
Recovered or cured.....	19,393	36.3	10.3				1,446	45.8	4.6	17,947	35.5	12.4
Arrested.....	359	539.6	.2	339	539.6	2.9						
Apparently arrested.....	129	297.6	.1	129	297.6	1.1						
Quiescent.....	112	311.7	.1	112	311.7	1.0						
Improved.....	89,723	59.4	47.6	519	195.0	4.4	14,425	144.7	45.9	74,779	42.0	51.6
Unimproved.....	7,979	53.5	4.2	252	108.5	2.2	2,436	72.3	7.7	5,291	42.3	3.7
Died.....	15,081	253.8	8.0	2,301	255.7	19.7	2,139	1,125.6	6.8	10,641	78.1	7.3
Condition not stated.....	18,610	12.5	9.9	1,374	17.8	11.8	2,520	18.9	8.0	14,716	11.0	10.1
Hospitalization incomplete.....	36,790	95.1	19.6	6,646	143.7	56.9	8,478	200.9	27.0	21,666	38.8	14.9
Result of treatment:												
Apparently recovered or cured.....	1,979	40.7	1.1				216	42.8	.7	1,763	40.5	1.2
Improved.....	15,299	136.1	8.1	3,092	201.0	26.5	2,676	341.1	8.5	9,531	57.4	6.6
Unimproved.....	10,836	115.1	5.8	³ 3,078	106.0	26.3	4,117	184.2	13.1	3,641	44.7	2.5
Condition not stated.....	8,676	10.4	4.6	476	14.9	4.1	1,409	15.7	4.7	6,731	8.9	4.6

¹ Includes 4,454 intrafacility transfers.² Includes 5,722 intrafacility transfers.³ Includes 8 terminal cases discharged with unfavorable prognosis.

PENSION AND COMPENSATION TABLES

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency 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 1914-44, and the total amounts disbursed to June 30, 1913 and 1944 for each war and regular establishment

Fiscal year	Total				War of 1812			War with Mexico					
	Living veterans		Deceased veterans		Living veterans	Deceased veterans		Living veterans		Deceased veterans			
	Number	Amount	Number	Amount	Amount	Number	Amount	Number	Amount	Number	Amount		
Total to June 30, 1944.....	\$15, 633, 371, 308. 72				\$14, 019, 736. 48			\$32, 198, 254. 09		\$28, 748, 117. 32		\$32, 855, 272. 41	
1944.....	813, 469	\$368, 929, 066. 54	253, 451	\$126, 001, 994. 85	-----	1	\$240. 00	-----	-----	66	\$39, 048. 33	-----	-----
1943.....	621, 572	329, 574, 732. 85	238, 508	112, 785, 587. 02	-----	1	240. 00	-----	-----	82	49, 324. 00	-----	-----
1942.....	623, 659	320, 373, 509. 72	236, 035	110, 910, 260. 21	-----	1	240. 00	-----	-----	95	54, 966. 34	-----	-----
1941.....	618, 926	319, 887, 183. 46	237, 515	113, 226, 769. 30	-----	1	240. 00	-----	-----	107	65, 772. 33	-----	-----
1940.....	610, 122	314, 434, 413. 91	239, 176	114, 704, 050. 65	-----	1	240. 00	-----	-----	130	84, 613. 33	-----	-----
1939.....	602, 757	307, 512, 130. 34	239, 674	109, 191, 738. 02	-----	1	190. 00	-----	-----	168	102, 844. 28	-----	-----
1938.....	600, 848	301, 276, 717. 25	236, 105	101, 491, 978. 72	-----	1	840. 00	-----	-----	195	116, 687. 99	-----	-----
1937.....	598, 510	299, 659, 837. 31	243, 427	96, 370, 214. 81	-----	2	840. 00	-----	-----	221	132, 776. 34	-----	-----
1936.....	600, 562	299, 000, 808. 47	251, 470	99, 991, 669. 31	-----	2	1, 390. 00	-----	-----	247	154, 135. 42	-----	-----
1935.....	585, 955	278, 006, 898. 15	252, 982	96, 400, 271. 42	-----	4	2, 681. 00	-----	-----	294	180, 316. 20	-----	-----
1934.....	581, 225	227, 797, 923. 21	257, 630	93, 578, 863. 67	-----	7	3, 222. 50	-----	-----	351	198, 558. 20	-----	-----
1933.....	997, 918	428, 456, 151. 69	272, 749	122, 103, 190. 54	-----	7	3, 906. 67	-----	\$ 85. 00	415	285, 133. 68	-----	-----
1932.....	994, 351	421, 367, 015. 55	283, 695	124, 409, 746. 13	-----	7	4, 000. 00	-----	1, 043. 86	478	325, 080. 46	-----	-----
1931.....	790, 782	364, 652, 558. 50	289, 205	123, 736, 384. 42	-----	8	5, 391. 00	-----	10. 00	547	344, 975. 00	-----	-----
1930.....	542, 610	290, 474, 801. 16	298, 223	127, 958, 007. 81	-----	10	5, 703. 34	-----	504. 00	630	364, 394. 21	-----	-----
1929.....	525, 961	287, 065, 745. 65	306, 003	151, 754, 896. 41	-----	11	7, 201. 67	-----	1	730	470, 454. 35	-----	-----
1928.....	516, 566	286, 640, 666. 14	317, 798	124, 124, 672. 17	-----	14	8, 903. 34	-----	4	845	558, 520. 46	-----	-----
1927.....	489, 805	277, 854, 011. 13	326, 575	125, 775, 666. 43	-----	17	9, 805. 66	-----	6	970	561, 233. 84	-----	-----
1926.....	472, 623	247, 250, 215. 27	334, 465	125, 022, 272. 44	-----	20	7, 400. 00	-----	9	1, 080	422, 747. 03	-----	-----
1925.....	456, 530	223, 164, 174. 32	333, 609	133, 583, 895. 22	-----	21	9, 392. 00	-----	17	1, 257	491, 078. 92	-----	-----
1924.....	427, 153	223, 395, 622. 00	335, 394	122, 094, 147. 01	-----	33	13, 383. 00	-----	31	1, 437	551, 253. 55	-----	-----
1923.....	436, 776	255, 724, 424. 72	341, 404	132, 882, 345. 08	-----	40	18, 010. 00	-----	49	1, 636	669, 866. 44	-----	-----
1922.....	430, 942	253, 423, 940. 08	341, 437	123, 734, 185. 74	-----	49	19, 957. 00	-----	73	1, 878	716, 098. 63	-----	-----
1921.....	422, 691	253, 258, 718. 55	345, 881	126, 767, 155. 55	-----	64	24, 160. 21	-----	109	2, 135	813, 478. 58	-----	-----
1920.....	419, 627	201, 186, 125. 16	349, 916	115, 231, 904. 41	-----	71	21, 145. 03	-----	148	2, 423	614, 017. 12	-----	-----
1919.....	338, 216	132, 926, 906. 52	335, 616	100, 533, 728. 83	-----	81	17, 704. 33	-----	215	2, 741	669, 657. 10	-----	-----
1918.....	341, 632	99, 451, 229. 30	307, 865	80, 725, 464. 72	-----	99	21, 118. 12	-----	289	3, 064	767, 471. 25	-----	-----
1917.....	370, 147	105, 714, 609. 65	302, 964	55, 180, 444. 29	-----	109	18, 701. 94	-----	384	3, 422	633, 920. 80	-----	-----
1916.....	403, 732	112, 861, 836. 71	306, 200	46, 293, 253. 21	-----	115	18, 848. 00	-----	513	3, 785	590, 161. 78	-----	-----
1915.....	437, 723	118, 785, 570. 50	310, 424	46, 732, 695. 64	-----	134	22, 348. 90	-----	680	4, 253	648, 817. 40	-----	-----
1914.....	470, 623	125, 083, 254. 33	314, 616	47, 334, 291. 93	-----	170	27, 532. 40	-----	893	4, 699	705, 729. 95	-----	-----
1913 and prior years.....	\$4, 557, 539, 824. 68				\$14, 019, 736. 48			\$31, 903, 277. 98		\$27, 220, 433. 24		\$20, 412, 139. 10	

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¹ Accrued disability payments.

² Includes unclassified amounts.

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency 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 1914-44, and the total amounts disbursed to June 30, 1913 and 1944 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, 1944.....	\$52,908,995.80		\$40,530,338.17		\$8,107,520,873.66				\$1,704,125,477.37		\$336,553,309.25	
1944.....	1,278	\$994,654.96	2,885	\$1,234,566.33	383	\$546,898.88	27,650	\$13,348,325.51	133,408	\$100,595,494.34	67,059	\$24,460,404.35
1943.....	1,475	1,156,235.90	3,319	1,252,618.21	625	870,564.63	32,552	15,682,850.46	140,093	99,457,260.43	64,391	23,531,288.05
1942.....	1,713	1,332,595.20	3,676	1,330,940.07	975	1,340,514.75	37,714	18,184,938.41	146,886	102,692,905.36	62,947	22,981,247.54
1941.....	1,955	1,504,114.43	3,836	1,404,348.46	1,560	2,049,976.78	43,313	21,123,490.17	153,072	105,273,998.31	60,555	22,083,084.89
1940.....	2,216	1,694,482.65	4,055	1,483,472.19	2,381	3,158,993.10	50,141	24,631,254.83	159,230	103,293,201.30	57,720	21,224,174.53
1939.....	2,525	1,854,131.99	4,251	1,564,663.34	3,516	4,622,304.21	57,915	28,556,447.43	165,710	105,065,718.76	55,882	20,232,011.22
1938.....	2,814	1,889,161.99	4,426	1,628,059.30	5,048	6,448,253.46	66,873	32,784,881.19	170,755	98,850,424.84	53,345	19,332,593.49
1937.....	3,119	1,811,536.67	4,590	1,681,906.66	7,031	8,967,519.20	76,131	37,628,438.76	175,361	96,618,456.10	50,292	18,305,668.73
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	91,872,486.05	48,872	16,711,619.06
1935.....	3,899	2,138,494.97	4,745	1,714,071.03	13,273	16,144,255.36	100,290	47,385,327.36	164,502	66,252,826.14	39,045	11,500,469.06
1934.....	4,370	2,178,191.07	4,606	1,537,856.10	18,455	20,051,397.35	112,577	49,763,325.78	165,231	47,933,272.10	35,022	7,680,839.78
1933.....	4,774	2,908,111.40	4,446	1,807,596.17	23,877	31,300,417.78	125,638	66,972,158.65	194,473	109,016,660.00	38,797	16,288,992.48
1932.....	5,102	2,867,166.98	4,453	1,708,423.07	31,090	37,958,493.14	139,924	69,907,267.74	197,073	98,118,249.74	36,802	14,640,207.69
1931.....	5,360	2,884,716.78	4,302	1,650,201.69	39,449	45,952,130.16	153,437	76,041,620.30	193,792	88,997,801.76	33,437	13,258,678.20
1930.....	5,454	2,942,208.17	4,191	1,612,907.05	46,018	46,086,774.40	167,674	79,698,159.03	186,811	71,369,072.55	30,919	12,381,648.69
1929.....	5,574	2,929,346.20	4,000	1,522,188.52	56,984	57,119,891.76	181,235	86,474,399.92	179,218	65,461,824.31	28,643	11,383,879.97
1928.....	5,267	2,618,189.84	3,604	1,338,753.96	74,972	69,710,306.28	197,934	79,958,669.91	165,075	60,058,722.71	26,195	10,615,696.56
1927.....	3,915	1,356,291.82	3,100	657,474.60	90,049	81,665,502.37	212,642	84,827,706.21	139,091	47,716,422.69	23,547	9,516,405.61
1926.....	3,821	1,309,510.41	3,081	590,675.53	100,844	85,735,598.99	226,650	85,870,024.28	122,388	24,233,115.04	20,811	5,890,103.63
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	5,269,624.53
1924.....	3,893	1,350,004.25	2,637	569,219.40	146,815	107,377,798.96	253,136	95,622,156.20	85,038	16,118,296.53	16,104	5,021,566.92
1923.....	3,923	1,340,124.36	2,828	567,252.69	168,623	130,616,234.36	264,580	108,308,697.58	68,393	14,083,567.00	13,167	3,803,254.28
1922.....	3,867	1,276,274.80	2,748	520,034.94	195,881	133,105,620.62	272,194	103,045,623.70	45,955	9,698,181.14	9,198	1,941,159.59
1921.....	3,784	1,094,925.24	2,669	470,937.17	218,877	141,413,236.45	281,225	105,171,403.19	31,066	4,424,397.09	8,216	1,747,172.73
1920.....	3,745	1,209,715.83	2,483	536,593.14	245,629	112,335,359.85	290,100	90,250,946.19	23,144	3,023,119.18	7,288	1,600,979.50
1919.....	3,436	1,191,146.37	2,027	370,391.12	271,520	119,463,920.53	296,823	92,747,970.23	23,382	3,008,785.41	4,869	869,403.72
1918.....	2,421	644,756.07	1,817	295,160.34	298,971	92,728,510.46	292,822	77,673,508.68	23,538	3,044,661.86	3,975	760,467.23
1917.....	564	143,099.07	1,743	270,898.31	320,437	99,581,750.81	288,889	52,588,827.76	24,060	3,087,058.10	4,215	696,621.84
1916.....	676	173,415.46	1,902	301,656.48	362,529	106,666,622.52	291,478	43,745,130.97	24,101	3,076,733.88	4,371	723,491.85
1915.....	786	199,772.96	2,046	313,933.22	396,645	112,571,005.38	294,961	44,097,766.05	24,370	3,105,807.74	4,542	745,893.73
1914.....	915	225,664.88	2,182	334,582.52	420,646	118,780,198.65	298,483	44,597,352.88	24,250	3,132,372.53	4,660	775,137.00
1913 and prior years.....	\$4,320,017.15		\$7,921,256.46		\$4,294,596,944.47				\$81,805,708.02		\$10,379,522.82	

Fiscal year	Regular Establishment				World War I							
	Living veterans		Deceased veterans		Living veterans							
					Pensions		Compensation service connection ¹		Emergency officers' retirement ²		Disability allowance or nonservice	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1944..	\$207, 013, 193. 31		\$62, 643, 366. 22		\$3, 714, 628, 423. 40				\$85, 928, 432. 44		\$415, 681, 495. 51	
1944.....	42, 895	\$16, 902, 171. 97	13, 692	\$6, 304, 661. 54			337, 311	\$162, 466, 628. 74	2, 532	\$4, 202, 834. 33	85, 700	\$37, 996, 340. 21
1943.....	43, 197	17, 162, 826. 52	13, 661	5, 649, 537. 27			341, 505	165, 865, 297. 31	2, 581	4, 362, 639. 47	84, 878	37, 879, 290. 87
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, 285, 452. 75			349, 724	169, 142, 735. 47	2, 617	4, 114, 971. 80	72, 478	23, 418, 546. 58
1940.....	36, 051	12, 728, 872. 47	10, 126	3, 082, 893. 73			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, 863. 01	1, 813	2, 991, 326. 30	52, 996	17, 100, 317. 81
1938.....	33, 062	8, 868, 785. 83	8, 725	2, 645, 831. 53			340, 590	166, 875, 363. 36	1, 831	3, 117, 239. 96	46, 748	15, 227, 497. 81
1937.....	33, 036	8, 947, 027. 17	8, 109	2, 467, 076. 75			336, 528	166, 417, 519. 36	1, 841	3, 138, 955. 75	41, 594	13, 758, 823. 06
1936.....	31, 192	7, 434, 834. 45	7, 505	2, 275, 630. 66			337, 767	169, 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	\$8, 232. 90	336, 710	184, 824, 665. 79	6, 007	9, 968, 980. 32	412, 482	85, 186, 547. 12
1932.....	18, 391	4, 800, 875. 59	4, 571	1, 105, 643. 84	38	9, 428. 54	328, 658	189, 540, 380. 76	6, 415	11, 553, 143. 57	407, 594	75, 458, 233. 37
1931.....	16, 920	4, 279, 663. 04	4, 128	989, 895. 37	41	10, 582. 53	299, 288	181, 900, 493. 14	6, 364	10, 937, 564. 04	229, 568	29, 689, 567. 05
1930.....	15, 661	3, 802, 089. 76	3, 830	894, 741. 62	44	10, 809. 00	279, 539	155, 034, 081. 21	6, 083	11, 229, 262. 01		
1929.....	14, 758	3, 655, 087. 62	3, 699	847, 538. 90	45	1, 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	1, 365. 53	257, 536	150, 986, 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. 06	49	11, 252. 40	226, 484	133, 243, 887. 41				
1925.....	12, 399	2, 471, 169. 57	3, 762	879, 115. 09	49	11, 060. 60	211, 644	104, 130, 215. 12				
1924.....	12, 283	2, 417, 027. 52	3, 754	804, 151. 70	56	13, 589. 63	179, 037	96, 089, 557. 64				
1923.....	12, 641	2, 599, 043. 11	3, 790	863, 552. 60	57	16, 909. 30	183, 090	107, 050, 565. 26				
1922.....	13, 081	2, 485, 436. 80	4, 002	815, 735. 67	61	14, 951. 33	174, 024	106, 783, 660. 77				
1921.....	13, 832	2, 501, 808. 01	4, 081	854, 383. 44	63	16, 513. 97	154, 960	103, 728, 368. 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, 051. 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	821, 473. 64								
1916.....	15, 553	2, 711, 946. 09	4, 549	813, 964. 15								
1915.....	15, 242	2, 631, 955. 22	4, 458	803, 936. 34								
1914.....	14, 919	2, 581, 190. 51	4, 422	893, 957. 18								
1913 and prior years.....	\$20, 702, 678. 60		\$7, 758, 690. 92									

¹ Includes special-act cases.² Includes provisional, probationary, or temporary officers.

Fiscal year	World War II										Unclassified ³	
	Living veterans								Deceased veterans			Amount
	Pensions		Increased payments on account of vocational training	Retired Reserve officers and enlisted men ²		Total						
	Service-connected			Amount	Number	Amount	Number	Amount	Number	Amount		
	Number	Amount	Number									Amount
Total to June 30, 1944	\$45,703,986.76		\$566,667.96	\$1,785,919.43		\$48,056,574.15		\$20,970,191.46		\$86,513,425.54		
1944	208,519	\$43,102,931.69	566,667.96	1,443	\$1,554,443.46	209,962	\$45,224,043.11	27,835	\$17,011,052.63			
1943	7,037	2,589,141.75		181	231,475.97	7,218	2,820,617.72	8,136	3,770,263.93			
1942	93	11,913.32				93	11,913.32	1,153	188,874.90			
1941												
1940												
1939												
1938												
1937												
1936												
1935												
1934												
1933												
1932												
1931												
1930												
1929												
1928												
1927												
1926												
1925												
1924												
1923												
1922												
1921												
1920										4,978.13		
1919												
1918												
1917												
1916												
1915												
1914										9,027.97		
1913 and prior years										86,499,419.44		

¹ Adjusted.

² Retired Reserve officers and enlisted men included with Regular Establishment living veterans prior to fiscal year 1943.

³ Includes \$70,000,000 disbursed for War of the Revolution.

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, 1910-44.

Year	Average for all wars, veterans			War of 1812, veterans	War with Mexico, veterans			Indian wars; veterans		
	Living	Deceased	Total	Deceased	Living	Deceased	Total	Living	Deceased	Total
1944	\$542.78	\$508.20	\$534.57	\$240.00	-----	\$573.09	\$573.09	\$805.30	\$452.03	\$560.48
1943	520.64	467.14	505.81	240.00	-----	578.34	578.34	751.58	358.51	479.45
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	503.35	454.28	489.39	240.00	-----	578.71	578.71	726.36	357.94	495.29
1938	496.20	426.94	476.66	240.00	-----	577.48	577.48	683.83	357.98	484.63
1937	489.79	387.88	460.33	420.00	-----	578.50	578.50	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	587.49	505.76	359.32	444.58
1928	516.92	382.00	465.53	574.29	972.00	588.21	590.02	496.20	357.74	439.95
1927	531.77	369.04	466.67	578.82	1,008.00	588.02	590.61	479.37	355.70	424.72
1926	489.58	350.93	432.12	360.00	-----	805.33	358.87	362.56	242.89	200.86
1925	454.07	343.79	407.51	360.00	-----	708.71	358.60	363.27	243.23	202.28
1924	464.01	344.01	411.23	353.45	-----	719.23	357.62	365.26	241.70	148.89
1923	479.01	343.24	419.45	354.61	-----	729.31	357.56	368.37	242.12	149.59
1922	499.21	345.71	431.35	355.59	-----	712.44	357.30	370.59	241.06	148.79
1921	509.49	347.11	436.41	356.63	-----	692.26	357.09	373.37	240.99	148.80
1920	421.93	280.36	357.56	232.73	-----	414.36	229.66	240.29	239.72	148.84
1919	395.10	295.80	345.04	210.52	-----	308.04	230.56	240.56	240.27	150.02
1918	279.14	294.22	286.29	207.52	-----	359.46	212.71	225.36	239.57	148.22
1917	274.42	195.56	238.92	202.57	-----	359.34	204.39	220.02	229.45	145.65
1916	268.85	147.83	216.62	148.59	-----	355.53	145.59	170.64	229.38	144.58
1915	263.02	148.33	215.43	149.01	-----	356.28	146.12	175.09	229.89	144.63
1914	254.83	147.87	211.97	148.52	-----	352.85	144.74	177.97	231.82	144.20
1913	247.33	148.24	209.08	151.48	-----	348.76	144.81	181.99	230.16	144.19
1912	192.94	148.13	176.17	151.26	-----	248.95	144.48	164.62	115.52	144.10
1911	187.89	148.15	173.56	152.43	-----	239.44	144.51	164.92	114.92	106.05
1910	184.19	148.64	171.00	150.75	-----	238.34	144.54	167.27	109.68	144.09

Year	Civil War veterans			Spanish-American War veterans			Regular Establishment		
	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total
1944	\$1,184.33	\$451.53	\$461.55	\$845.09	\$399.76	\$696.12	\$382.95	\$455.85	\$400.59
1943	1,179.30	452.41	466.10	695.26	366.50	591.74	384.40	418.24	392.53
1942	1,176.27	453.98	472.18	687.21	367.32	591.25	384.32	398.47	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	262.94	305.23	272.07
1938	1,136.42	459.01	506.56	584.52	368.48	533.09	264.86	298.76	271.93
1937	1,129.54	460.63	517.18	549.37	369.96	509.39	265.99	299.06	272.50
1936	1,046.73	462.00	520.13	523.24	370.52	490.51	227.53	295.58	240.73
1935	1,060.37	462.75	532.60	387.52	286.10	368.06	223.51	279.58	233.82
1934	1,078.10	464.68	551.07	389.51	284.69	371.18	219.76	260.11	226.43
1933	1,086.64	467.73	566.57	523.02	381.03	499.41	235.84	206.25	230.00
1932	1,087.05	469.09	581.43	516.28	362.94	492.15	241.41	216.32	236.42
1931	1,076.24	469.63	593.69	473.33	385.98	460.48	236.82	220.62	233.64
1930	851.90	451.91	542.39	388.61	388.50	388.59	235.09	218.98	231.92
1929	850.25	451.10	550.35	373.27	390.86	375.69	218.49	223.11	219.42
1928	847.48	406.38	527.56	356.86	393.67	361.90	223.64	216.85	222.23
1927	846.63	385.60	522.75	343.72	395.40	351.20	200.34	131.86	186.03
1926	745.47	360.76	484.01	333.57	398.71	343.04	198.07	221.16	203.42
1925	698.75	360.36	476.85	192.78	278.11	205.81	191.55	218.51	197.82
1924	675.89	360.61	476.35	187.24	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	159.08	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	158.85	127.57	166.14	196.51	173.27

1 Includes average annual value for retired reserve officers for 1942.

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, 1910-44—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		
1944		\$535.71	\$541.50	\$1,636.55	\$543.42		\$598.80	\$407.03		\$553.99	$545.66
1943		478.29	429.54	1,642.57	475.65		562.45	409.76	527.76	486.77
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
	Service-connected	Retired Reserve officers ³	Total		
1944	\$368.09	\$1,995.19	\$379.27	\$669.24	\$413.21
1943	477.14	2,058.96	516.81	580.99	550.82
1942	527.74		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.

³ Included in Regular Establishment Living Veterans in 1942.

NOTE.—Increase in 1944 annual values due to new legislation.

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, 1944 (exclusive of insurance and adjusted compensation)

Wars and regular establishment	Total		Public Acts		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
Grand total.....	1,066,920	\$570,338,712	1,063,200	\$569,121,932	3,720	\$1,216,780
Living veterans.....	813,469	441,533,988	812,761	441,385,224	708	148,764
Deceased veterans.....	253,451	128,804,724	250,439	127,736,708	3,012	1,068,016
War of 1812: Deceased veterans.....	1	240			1	240
Mexican War: Deceased veterans.....	66	37,824	60	36,000	6	1,824
Indian wars.....	4,163	2,333,268	4,095	2,317,704	68	15,564
Living veterans.....	1,278	1,029,168	1,256	1,025,016	22	4,152
Deceased veterans.....	2,885	1,304,100	2,839	1,292,688	46	11,412
Civil War.....	28,033	12,938,492	25,460	12,026,492	2,573	912,000
Living veterans.....	383	453,600	379	451,200	4	2,400
Deceased veterans.....	27,650	12,484,892	25,081	11,575,292	2,569	909,600
Spanish-American War.....	200,467	139,549,620	200,290	139,497,540	177	52,080
Living veterans.....	133,408	112,742,376	133,346	112,726,308	62	16,068
Service-connected and special act cases.....	1,224	1,141,884	1,162	1,125,816	62	16,068
Non-service-connected.....	132,184	111,600,492	132,184	111,600,492		
Deceased veterans.....	67,059	26,807,244	66,944	26,771,232	115	36,012
Service-connected and special act cases.....	1,340	764,736	1,225	728,724	115	36,012
Non-service-connected.....	65,719	26,042,508	65,719	26,042,508		
World War I.....	539,806	294,550,320	539,804	294,548,760	2	1,560
Living veterans.....	425,543	231,249,648	425,541	231,248,088	2	1,560
Service-connected and special act cases.....	337,311	180,699,576	337,309	180,698,016	2	1,560
Non-service-connected.....	85,700	46,406,340	85,700	46,406,340		
Emergency officers' retirement.....	2,573	4,128,912	2,523	4,128,912		
Provisional, probationary or temporary officers' retirement.....	9	14,820	9	14,820		
Deceased veterans.....	114,263	63,300,672	114,263	63,300,672		
Service-connected.....	87,566	52,434,288	87,566	52,434,288		
Non-service-connected.....	26,697	10,866,384	26,697	10,866,384		
World War II.....	237,797	98,260,968	237,797	98,260,968		
Living veterans.....	209,962	79,632,672	209,962	79,632,672		
Service-connected.....	208,519	76,753,620	208,519	76,753,620		
Reserve officers' retirement.....	1,443	2,879,052	1,443	2,879,052		
Deceased veterans.....	27,835	18,628,296	27,835	18,628,296		
Regular establishment.....	56,587	22,667,980	55,694	22,434,468	893	233,512
Living veterans.....	42,895	16,426,524	42,277	16,301,940	618	124,584
Deceased veterans.....	13,692	6,241,456	13,417	6,132,528	275	108,928

TABLE 16.—World War II pensions—Active service-connected disability awards; degree of impairment correlated with classification of major disability, showing number of disabled veterans and monthly value of awards, as of June 30, 1944

Degree of impairment	Grand total				Tuberculosis				Neuropsychiatric				General medical and surgical ^a						
	Number	Percent of total	Monthly value	Average monthly value	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total neuropsychiatric	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
Total...	208,519	100.0	\$6,396,135	\$30.67	5,761	100.0	2.8	\$451,169	\$78.31	86,697	100.0	41.6	\$2,693,889	\$31.07	116,061	100.0	55.6	\$3,251,077	\$28.01
No percent ¹ ...	5		415	\$3.00						2		40.0	196	98.00	3		60.0	219	73.00
10 percent...	99,393	47.7	1,241,101	12.49	52	.9	.1	624	12.00	41,481	47.9	41.7	507,723	12.24	57,860	49.9	58.2	732,754	12.66
20 percent...	20,211	9.7	488,523	24.17	55	1.0	.3	1,265	23.00	3,578	4.1	17.7	85,713	23.96	16,578	14.3	82.0	401,545	24.22
30 percent...	42,210	20.3	1,527,181	36.18	54	.9	.1	1,932	35.78	18,387	21.2	43.6	652,844	35.51	23,769	20.5	56.3	872,405	36.70
40 percent...	8,194	3.9	397,496	48.51	2			92	46.00	2,691	3.1	32.9	125,715	46.72	5,501	4.7	67.1	271,689	49.39
50 percent...	14,865	7.1	868,864	58.45	625	10.9	4.2	36,166	57.87	10,142	11.7	68.2	587,766	57.95	4,098	3.5	27.6	244,932	59.77
60 percent...	5,638	2.7	402,577	71.40	42	.7	.7	2,895	68.93	1,548	1.8	27.5	106,486	68.79	4,048	3.5	71.8	293,196	72.43
70 percent...	2,760	1.3	223,604	81.02	826	14.3	29.9	60,863	73.68	1,249	1.4	45.3	99,068	79.32	685	.6	24.8	63,673	92.95
80 percent...	1,321	.6	125,855	95.27	43	.8	3.2	3,452	80.28	528	.6	40.0	48,369	91.61	750	.6	56.8	74,034	98.71
90 percent...	125	.1	15,257	122.06	5	.1	4.0	520	104.00	33		26.4	3,607	109.30	87	.1	69.6	11,130	127.93
100 percent...	13,797	6.6	1,105,262	80.11	4,057	70.4	29.4	343,360	84.63	7,058	8.2	51.2	476,402	67.50	2,682	2.3	19.4	285,500	106.45

¹ The degree of disability was reduced to no percent after entrance into vocational training.

TABLE 17.—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, 1923–44

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																				
1944	337,309	100.00	\$15,058,165	\$44.54	6,006	1.78	\$239,420	\$39.86	622	0.18	\$61,100	\$98.23	297,071	88.07	\$10,940,447	\$36.83	33,610	9.97	\$3,817,201	\$113.57
1943	341,503	100.00	13,611,304	39.86	9,253	2.71	322,920	34.90	833	.24	70,691	84.86	296,865	86.93	9,783,586	32.96	34,552	10.12	3,434,107	99.39
1942	348,101	100.00	13,848,472	39.78	24,075	6.92	790,143	32.82	1,324	.38	115,665	87.36	288,209	82.79	9,502,352	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	32.59	1,633	.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	38,959	11.09	1,264,019	32.75	1,696	.49	152,900	90.15	274,988	79.98	9,152,628	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	90.25	263,955	77.17	8,843,541	33.30	32,091	9.38	3,200,124	99.72
1938	340,590	100.00	13,663,098	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	13,507,032	40.14	65,403	19.43	2,111,389	32.28	2,109	.63	190,343	90.25	237,113	70.46	8,028,588	33.86	31,903	9.48	3,176,712	99.57
1936	337,767	100.00	13,518,242	40.14	74,770	22.13	2,399,084	32.09	2,261	.68	204,144	90.29	228,286	67.59	7,734,586	33.88	32,450	9.60	3,220,428	99.24
1935	336,876	100.00	13,515,117	40.12	84,436	25.06	2,665,645	31.57	2,723	.81	247,366	90.84	217,322	64.51	7,406,120	34.08	32,395	9.62	3,195,986	98.66
1934	332,216	100.00	13,180,139	39.67	74,742	22.50	2,389,806	31.97	3,122	.94	295,364	94.61	223,682	67.33	7,438,854	33.26	30,670	9.23	3,056,115	99.65
1933	336,710	100.00	14,714,893	39.70	109,930	32.65	3,704,865	33.70	11,481	3.41	1,072,173	93.39	179,242	53.23	6,298,261	35.14	36,057	10.71	3,639,594	100.94
1932	328,658	100.00	14,500,192	44.12	106,811	32.50	3,649,544	34.17	12,318	3.74	1,145,300	92.98	173,645	52.84	6,104,967	35.16	35,884	10.92	3,600,381	100.33
1931	299,288	100.00	13,283,319	44.38	91,392	30.53	3,172,663	34.71	11,577	3.87	1,064,916	91.99	161,788	54.06	5,644,467	34.89	34,631	11.54	3,401,273	98.50
1930	279,539	100.00	12,315,797	44.06	81,295	29.08	2,850,988	35.07	11,651	4.17	1,053,294	90.40	152,001	54.37	5,207,747	34.26	34,592	12.38	3,203,768	92.62
1929	262,138	100.00	11,555,558	44.08	72,609	27.70	2,538,006	34.95	11,859	4.52	1,052,927	88.79	144,548	55.14	4,926,285	34.08	33,122	12.64	3,038,340	91.73
1928	257,536	100.00	11,574,308	44.94	66,445	25.80	2,290,856	34.48	14,063	5.46	1,247,004	88.67	143,721	55.81	4,994,335	34.75	33,307	12.93	3,042,113	91.34
1927	243,611	100.00	10,991,795	45.12	64,304	26.40	2,147,180	33.39	17,932	7.36	1,574,655	87.81	129,187	53.03	4,344,030	33.63	32,188	13.23	2,925,930	90.99
1926	225,484	100.00	8,948,740	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	1,761,175	21.60	21,879	10.34	2,091,975	95.62
1924	179,037	100.00	6,648,270	37.13	83,339	46.55	1,783,725	21.40	21,980	12.28	1,905,075	86.67	56,976	31.82	1,268,345	22.26	16,742	9.35	1,691,125	101.01
1923	183,090	100.00	6,802,890	37.16	119,682	65.37	2,355,125	19.68	29,062	15.87	2,496,200	85.89	20,558	11.23	567,075	27.58	13,788	7.53	1,384,490	100.43

NEUROPSYCHIATRIC DISEASES

1944	66,301	19.65	\$3,863,256	\$58.27	1,795	0.53	\$76,036	\$42.36	243	0.07	\$21,199	\$87.24	48,310	14.32	\$2,077,242	\$43.00	15,953	4.73	\$1,688,779	\$105.86
1943	67,535	19.78	3,448,413	51.06	2,818	.83	104,033	36.92	333	.10	24,581	73.82	47,791	13.99	1,793,363	37.53	16,593	4.86	1,526,439	91.99
1942	68,694	19.73	3,504,850	51.02	7,379	2.12	261,379	35.42	506	.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	45,564	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	1,514,255	38.00	16,196	4.65	1,494,855	92.40
1939	67,366	19.69	3,412,200	50.65	13,916	4.06	498,130	35.80	647	.19	51,968	80.32	37,165	10.87	1,412,343	38.00	15,638	4.57	1,449,759	92.71
1938	66,898	19.64	3,404,867	50.90	16,190	4.75	576,650	35.62	659	.19	53,623	81.37	34,311	10.07	1,311,188	38.21	15,738	4.63	1,463,406	92.99
1937	65,741	19.54	3,326,862	50.61	21,159	6.29	740,244	34.98	701	.21	56,352	80.39	28,515	8.47	1,108,473	38.87	15,366	4.57	1,421,795	92.53
1936	64,441	19.08	3,264,990	51.13	23,099	6.84	807,853	34.97	762	.23	61,277	80.42	25,041	7.41	990,904	39.57	15,539	4.60	1,434,956	92.35
1935	64,047	19.01	3,260,655	50.91	24,553	7.29	848,515	34.56	872	.26	70,556	80.91	23,167	6.87	928,017	40.06	15,455	4.59	1,413,477	91.46
1934	59,795	18.00	3,021,451	50.53	20,133	6.06	714,722	35.50	759	.23	66,094	87.08	24,743	7.45	947,162	38.28	14,160	4.26	1,293,473	91.35
1933	69,880	20.60	3,904,962	56.28	31,425	9.33	1,208,171	38.45	3,581	1.06	314,407	87.80	15,649	4.65	646,270	41.30	18,725	5.56	1,736,114	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	622,927	41.13	18,590	5.66	1,698,378	91.36
1931	62,430	20.86	3,487,388	55.86	26,755	8.94	1,031,049	38.54	3,528	1.18	302,680	85.79	14,248	4.76	573,017	40.22	17,899	5.98	1,580,642	88.31
1930	59,847	21.41	3,243,144	54.19	24,097	8.62	930,599	38.62	3,475	1.25	288,719	83.08	13,548	4.84	529,541	39.09	18,727	6.70	1,494,283	79.79
1929	56,205	21.44	2,996,577	53.32	22,356	8.53	851,084	38.07	3,376	1.29	272,406	80.69	12,730	4.86	483,116	37.95	17,743	6.76	1,389,971	78.34
1928	54,958	21.34	2,900,601	52.78	21,639	8.40	810,542	37.46	3,570	1.39	290,525	81.38	12,669	4.92	482,363	38.07	17,080	6.63	1,317,171	77.12

1927	52,665	21.62	2,714,965	51.55	20,789	8.53	735,110	35.36	4,466	1.84	350,990	78.59	11,506	4.72	433,320	37.00	15,904	6.53	1,195,565	75.17
1926	49,773	21.98	2,320,345	46.62	20,807	9.19	563,485	27.08	5,921	2.61	459,450	77.60	9,831	4.34	322,085	32.70	13,214	5.44	975,326	73.81
1925	44,845	21.19	2,017,705	44.99	21,052	9.95	431,605	20.50	7,230	3.42	594,450	82.22	7,157	3.38	206,575	28.86	9,406	4.84	785,075	83.47
1924	32,103	17.93	1,581,455	49.26	15,371	8.59	315,375	20.52	5,288	2.95	443,200	83.81	4,545	2.54	133,075	29.28	6,899	3.85	689,805	99.99
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

1944	51,498	15.27	\$2,803,308	\$54.44	790	0.24	\$44,641	\$56.51	143	0.04	\$13,648	\$95.44	44,665	13.24	\$2,096,336	\$46.93	5,900	1.75	\$648,693	\$109.95
1943	52,179	15.28	2,730,193	52.32	921	.27	49,656	53.92	177	.05	15,057	85.07	44,950	13.16	2,075,228	46.17	6,131	1.80	590,252	96.27
1942	53,277	15.31	2,802,097	52.59	1,348	.39	75,081	55.70	251	.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	45,468	13.00	2,100,338	46.19	6,504	1.86	630,396	96.92
1940	54,855	15.76	2,918,235	55.20	1,826	.53	106,636	58.40	329	.09	29,807	87.56	45,954	13.20	2,127,039	46.29	6,746	1.94	655,703	97.20
1939	55,634	16.27	2,968,637	53.36	2,125	.62	125,184	58.91	373	.11	32,760	87.83	46,303	13.54	2,146,849	46.37	6,833	2.00	663,844	97.15
1938	56,389	16.56	3,026,205	53.67	2,541	.75	151,608	59.66	408	.12	35,583	87.21	46,339	13.61	2,148,970	46.37	7,101	2.08	690,044	97.18
1937	56,953	16.92	3,070,957	53.92	3,276	.97	193,845	59.17	496	.15	43,240	87.18	45,879	13.63	2,125,549	46.33	7,302	2.17	703,323	97.00
1936	58,092	17.20	3,139,085	54.04	3,894	1.14	227,391	58.85	557	.17	48,573	87.20	45,962	13.61	2,117,029	46.06	7,709	2.28	746,092	96.78
1935	59,141	17.56	3,202,192	54.15	4,263	1.26	246,332	57.78	747	.22	65,459	87.63	46,064	13.68	2,111,151	45.83	8,067	2.40	779,220	96.59
1934	57,270	17.24	3,139,232	54.81	3,150	.95	185,346	58.84	922	.28	85,184	92.39	45,444	13.68	2,094,060	46.08	7,754	2.33	774,642	99.90
1933	63,932	18.99	3,830,388	59.91	6,063	1.80	377,159	62.21	3,287	.98	312,442	95.05	45,160	13.41	2,152,207	47.06	9,422	2.80	988,560	104.92
1932	63,371	19.28	3,959,432	60.90	6,449	1.96	401,737	62.29	3,727	1.13	353,094	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	369,414	94.17	39,591	13.23	1,917,463	48.43	9,778	3.27	1,025,393	104.87
1930	55,598	19.89	3,551,652	63.88	6,695	2.40	408,424	61.00	4,226	1.51	393,910	93.21	34,892	12.48	1,734,307	49.71	9,785	3.50	1,015,011	103.73
1929	56,535	21.57	3,600,916	63.69	6,545	2.50	396,504	60.58	4,806	1.83	441,353	91.83	35,371	13.49	1,749,507	49.46	9,813	3.75	1,013,552	103.29
1928	60,690	23.57	3,905,804	64.36	6,416	1.75	283,192	62.71	6,642	2.58	604,809	91.06	38,701	15.03	1,901,379	49.21	10,831	4.21	1,115,424	102.50
1927	57,748	23.70	3,830,365	66.33	6,036	2.48	336,400	55.73	9,418	3.86	855,845	90.87	31,040	12.74	1,477,120	47.59	11,254	4.62	1,161,000	103.16
1926	48,150	21.26	2,858,435	59.37	13,702	6.05	504,545	36.82	11,853	5.23	1,066,280	89.96	12,019	5.31	201,960	16.80	10,576	4.67	1,085,650	102.65
1925	45,839	21.66	2,873,565	62.69	16,339	7.72	545,375	33.38	14,824	7.00	1,312,175	88.52	5,515	2.61	81,990	14.87	9,161	4.33	934,025	101.96
1924	39,099	21.84	2,428,040	62.10	16,774	9.37	569,780	33.97	12,278	6.86	1,079,140	87.89	2,655	1.50	39,425	14.68	7,362	4.11	739,635	100.47
1923	41,551	22.70	2,721,530	65.50	18,221	9.95	630,400	34.60	16,544	9.04	1,437,070	86.86	314	.17	6,000	19.11	6,472	3.54	648,060	100.13

GENERAL MEDICAL AND SURGICAL CONDITIONS

1944	219,510	65.80	\$8,391,604	\$38.23	3,421	1.01	\$118,743	\$34.71	236	0.07	\$26,253	\$111.24	204,096	60.51	\$6,766,869	\$33.16	11,757	3.49	\$1,479,739	\$125.86
1943	221,789	64.94	7,432,695	33.51	5,514	1.61	169,231	30.69	323	.09	31,053	96.14	204,124	59.78	5,914,995	28.98	11,828	3.46	1,317,416	111.38
1942	226,130	64.96	7,541,525	33.35	15,348	4.41	453,683	29.56	567	.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	602,889	29.31	653	.19	64,447	98.69	194,981	55.76	5,651,965	28.99	10,754	3.07	1,212,123	112.71
1940	224,582	64.50	7,437,300	33.12	24,662	7.08	725,024	29.40	750	.22	74,782	99.71	189,227	54.35	5,511,284	29.13	9,943	2.85	1,126,210	113.27
1939	219,072	64.04	7,278,725	33.23	28,172	8.24	828,906	29.42	793	.23	78,949	99.56	180,487	52.76	5,284,349	29.28	9,620	2.81	1,086,521	112.94
1938	217,303	63.80	7,232,024	33.28	32,411	9.52	947,632	29.24	807	.24	80,431	99.67	174,498	51.23	5,121,623	29.35	9,587	2.81	1,082,332	113.30
1937	213,834	63.54	7,109,213	33.25	40,968	12.17	1,177,300	28.74	912	.27	90,751	99.51	162,719	48.36	4,794,566	29.47	9,235	2.74	1,046,596	112.93
1936	215,234	63.72	7,124,167	33.10	47,807	14.15	1,363,840	28.53	942	.28	94,294	100.10	157,283	46.57	4,626,653	29.42	9,202	2.72	1,039,340	112.95
1935	213,688	63.43	7,052,360	33.00	55,620	16.51	1,570,798	28.24	1,104	.33	111,351	100.86	148,091	43.96	4,366,922	29.49	8,873	2.63	1,003,289	113.07
1934	215,151	64.76	7,019,456	32.63	51,459	15.49	1,489,738	28.95	1,441	.43	144,086	99.59	153,495	46.20	4,397,632	28.65	8,756	2.64	983,000	112.84
1933	203,398	60.41	6,979,563	34.31	72,442	21.52	2,119,535	29.26	1,613	.47	145,324	96.54	118,433	35.17	3,499,784	29.55	7,910	2.35	914,920	115.67
1932	197,371	60.05	6,821,657	34.56	69,931	21.28	2,077,109	29.70	1,842	.51	147,605	96.06	115,022	35.03	3,401,317	29.57	7,576	2.30	878,125	115.91
1931	177,119	59.18	6,084,840	34.35	58,190	19.44	1,742,793	29.95	1,126	.38	392,822	95.21	107,949	36.07	3,153,987	29.22	6,854	2.29	795,238	116.03
1930	164,064	58.70	5,521,003	33.65	50,503	18.06	1,511,965	29.94	3,950	1.41	370,665	93.84	103,561	37.05	2,943,899	28.43	6,080	2.18	694,474	114.22
1929	149,398	56.99	4,958,065	33.19	43,708	16.67	1,290,418	29.52	3,677	1.40	379,168	92.24	96,447	36.79	2,693,667	27.93	5,566	2.13	634,817	114.05
1928	141,888	55.09	4,767,885	33.60	40,290	15.65	1,197,122	29.71	3,851	1.49	351,670	91.32	92,351	35.86	2,607,593	28.24	5,396	2.09	611,500	113.32
1927	133,198	54.68	4,446,445	33.38	37,479	15.39	1,075,670	28.70	4,048	1.66	367,820	90.86	86,641	35.57	2,453,590	28.09	5,030	2.06	569,365	113.19
1926	128,561	56.76	3,769,960	29.32	38,367	16.94	931,555	24.28	4,165	1.84	371,775	89.26	81,668	36.06	1,974,655	24.18	4,361	1.92	491,975	112.81
1925	120,960	57.15	3,094,400	25.58	44,241	24.90	850,855	19.23	4,541	2.14	398,060	87.68	68,866	32.54	1,472,610	21.38	3,312	1.57	372,755	112.58
1924	107,836	60.23	2,638,775	24.47	51,194	28.59	898,570	17.55	4,414	2.47	382,735	86.71	49,746	27.78	1,065,845	22.03	2,481	1.39	261,625	105.45
1923	113,283	61.87	2,688,830	23.74	85,660	46.79	1,405,075	16.40	6,271	3.42	537,790	85.76	19,189	10.48	524,285	27.32	2,163	1.18	221,680	102.49

1 Includes double permanent total cases.

TABLE 18.—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 1944

Extent of disability and degree of impairment	Grand total				Neuropsychiatric diseases										
					Endocrines		Nervous system		Psychiatric diseases		Total				
	Number	Percent of grand total	Monthly value	Average monthly value	Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of total neuropsychiatric	Percent of degree of impairment	Monthly value	Average monthly value
Grand total	337,309	100.0	\$15,058,168	\$44.64	3,108	\$144,945	49,879	\$2,549,836	13,314	\$1,168,475	66,301	100.0	19.6	\$3,863,256	\$58.27
Total, partial ratings	303,077	89.9	11,179,867	36.89	2,701	99,109	43,887	1,863,843	3,517	190,326	50,105	75.6	16.5	2,153,278	42.98
No disability	2,219	.7	55,431	24.98											
10-19 percent	85,003	25.2	1,277,967	15.03	644	9,968	4,951	79,084	495	6,057	6,090	9.2	7.2	95,109	15.62
20-29 percent	98,975	29.4	3,325,912	33.61	875	23,002	13,638	368,243	90	2,338	14,603	22.0	14.7	393,583	26.95
30-39 percent	42,552	12.7	1,656,996	38.94	445	16,558	7,620	285,316	81	2,918	8,146	12.3	14.2	304,792	37.42
40-49 percent	24,756	7.3	1,229,597	49.67	189	8,807	4,948	237,294	509	22,798	5,646	8.5	22.8	288,590	47.63
50-59 percent	21,979	6.5	1,314,001	59.78	175	10,082	6,087	358,768	1,039	58,842	7,301	11.0	33.2	427,692	58.58
60-69 percent	12,667	3.7	933,189	73.67	101	7,183	3,017	214,875	410	26,605	3,528	5.4	27.9	248,663	70.48
70-79 percent	8,835	2.6	759,117	85.92	157	12,753	2,074	171,559	787	61,368	3,018	4.5	34.2	245,880	81.40
80-89 percent	4,978	1.5	493,343	99.71	106	9,816	1,454	137,291	102	9,025	1,662	2.5	33.3	156,132	93.94
90-99 percent	1,113	.3	130,314	117.08	9	940	98	11,413	4	375	111	.2	10.0	12,728	114.67
Temporary partial	6,006	1.8	239,420	39.86	108	3,784	1,529	63,805	158	8,447	1,795	2.7	29.9	76,036	42.36
10-19 percent	1,293	.4	18,679	14.45	25	358	132	2,021	7	13	158	.2	12.2	2,392	15.14
20-29 percent	1,333	.4	33,477	25.11	39	875	503	12,657	1	171	549	.8	11.2	13,703	24.96
30-39 percent	884	.3	34,411	38.93	7	287	189	6,857	2	75	198	.3	22.4	7,219	36.46
40-49 percent	732	.2	33,498	45.76	5	246	160	7,179	32	1,284	197	.3	29.9	8,709	44.21
50-59 percent	670	.2	36,883	55.05	16	830	255	14,017	39	2,054	310	.5	46.3	16,901	54.52
60-69 percent	377	.1	24,236	64.29	7	433	137	8,812	35	1,907	179	.3	47.5	11,152	62.30
70-79 percent	460	.1	35,523	77.22	5	425	115	9,079	35	2,355	155	.2	33.7	11,859	76.51
80-89 percent	157	.1	13,127	83.61	3	246	33	2,697	6	504	42	.1	26.8	3,447	82.07
90-99 percent	100		9,586	95.86	1	84	5	486	1	84	7		7.0	654	93.43
Permanent partial	297,071	88.1	10,940,447	36.83	2,593	95,325	42,358	1,800,038	3,559	181,879	48,310	72.9	16.3	2,077,242	43.00
No disability	2,219	.7	55,431	24.98											
10-19 percent	83,710	24.8	1,259,288	15.04	619	9,610	4,819	77,063	494	6,044	5,932	9.0	7.1	92,717	15.63
20-29 percent	97,642	29.0	3,293,435	33.73	836	22,127	13,135	355,586	83	2,167	14,054	21.2	14.4	379,880	27.03
30-39 percent	41,668	12.4	1,622,585	38.94	438	16,271	7,431	278,459	79	2,843	7,948	12.0	19.1	297,573	37.44
40-49 percent	24,024	7.1	1,196,099	49.79	184	8,561	4,788	230,115	477	21,514	5,449	8.2	22.7	260,190	47.75
50-59 percent	21,309	6.3	1,277,118	59.93	159	9,252	5,832	344,751	1,000	56,788	6,991	10.5	32.8	410,791	58.76
60-69 percent	12,290	3.6	908,953	73.96	94	6,750	2,880	205,063	375	24,698	3,349	5.1	27.3	237,511	70.92
70-79 percent	8,375	2.5	723,594	86.40	152	12,328	1,959	162,480	752	59,013	2,863	4.3	34.2	233,821	81.67
80-89 percent	4,821	1.4	483,216	100.23	103	9,570	1,421	134,594	96	8,521	1,620	2.4	33.6	152,685	94.25
90-99 percent	1,013	.3	120,728	119.18	8	856	93	10,927	3	291	104	.2	10.3	12,074	116.10
Temporary total	622	.2	61,100	98.23	7	740	63	6,333	173	14,126	243	.4	39.1	21,199	87.24
Permanent total	33,543	9.9	3,799,586	113.28	400	45,096	5,917	676,482	9,624	904,023	15,941	24.0	47.5	1,685,601	105.74
Double permanent total	67		17,615	262.91	8	12	12	3,178	12		12		17.9	3,178	264.83

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

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	51,498	100.0	15.3	\$2,803,308	\$54.44	219,510	100.0	65.1	\$8,391,604	\$38.23
Total, partial ratings	45,455	88.2	15.0	2,140,977	47.10	207,517	94.6	68.5	6,885,612	33.18
No disability						2,219	1.0	100.0	55,431	24.98
10-19 percent	91	.2	.1	1,266	13.91	78,822	35.9	92.7	1,181,592	14.99
20-29 percent	36,390	70.7	36.8	1,657,180	45.54	47,982	21.9	48.5	1,276,149	26.60
30-39 percent	3,545	6.9	8.3	166,262	46.90	30,861	14.1	72.5	1,185,942	38.43
40-49 percent	1,985	3.8	8.0	95,533	48.13	17,125	7.8	69.2	865,165	50.52
50-59 percent	2,199	4.3	10.0	124,796	56.75	12,479	5.7	56.8	761,513	61.02
60-69 percent	359	.7	2.8	23,561	65.63	8,780	4.0	69.3	660,965	75.28
70-79 percent	560	1.1	6.3	43,445	77.58	5,257	2.4	59.5	469,992	89.40
80-89 percent	187	.3	3.8	16,032	85.73	3,129	1.4	62.9	324,179	103.60
90-99 percent	139	.2	12.5	12,902	92.82	863	.4	77.5	104,684	121.30
Temporary partial	790	1.5	13.1	44,641	56.51	3,421	1.6	57.0	118,743	34.71
10-19 percent						1,135	.5	87.8	15,287	14.35
20-29 percent	3		.2	116	38.67	781	.4	58.6	19,658	25.17
30-39 percent	246	.5	27.8	11,242	45.70	440	.2	49.8	15,950	36.25
40-49 percent	234	.4	32.0	10,750	45.94	301	.1	41.1	14,039	46.64
50-59 percent	32	.1	4.8	1,624	50.75	328	.2	48.9	18,358	55.97
60-69 percent	36	.1	9.5	1,830	50.83	162	.1	43.0	11,254	69.47
70-79 percent	109	.2	23.7	7,694	70.59	196	.1	42.6	15,970	81.48
80-89 percent	57	.1	36.3	4,578	80.32	58		36.9	5,102	87.97
90-99 percent	73	.1	73.0	6,807	93.25	20		20.0	2,125	106.25
Permanent partial	44,665	86.7	15.0	2,096,336	46.93	204,096	93.0	68.7	6,766,869	33.16
No disability						2,219	1.0	100.0	55,431	24.98
10-19 percent	91	.2	.1	1,266	13.91	77,687	35.4	92.8	1,165,305	15.00
20-29 percent	36,387	70.7	37.3	1,657,064	45.54	47,201	21.5	48.3	1,256,491	26.62
30-39 percent	3,299	6.4	7.9	155,020	46.99	30,421	13.9	73.0	1,169,992	38.46
40-49 percent	1,751	3.4	7.3	84,783	48.42	16,824	7.7	70.0	851,126	50.59
50-59 percent	2,167	4.2	10.2	123,172	56.84	12,151	5.5	57.0	743,155	61.16
60-69 percent	323	.6	2.6	21,731	67.28	8,618	3.9	70.1	649,711	75.39
70-79 percent	451	.9	5.4	35,751	79.27	5,061	2.3	60.4	454,022	89.71
80-89 percent	130	.2	2.7	11,454	88.11	3,071	1.4	63.7	319,077	103.90
90-99 percent	66	.1	6.5	6,095	92.35	843	.4	83.2	102,559	121.66
Temporary total	143	.3	23.0	13,648	95.44	236	.1	37.9	26,253	111.24
Permanent total	5,899	11.5	17.6	648,418	109.92	11,703	5.3	34.9	1,465,567	125.23
Double permanent total	1		1.5	265	265.00	54		80.6	14,172	262.44

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

TABLE 19.—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, 1944

	Total			Temporary partial			Temporary total		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total veterans on a temporary basis.....	6, 628	\$300, 520	\$45. 34	6, 006	\$239, 420	\$39. 86	622	\$61, 100	\$98. 23
Without dependents.....	1, 671	61, 675	36. 91	1, 571	55, 538	35. 35	100	6, 137	61. 37
With dependents.....	4, 957	238, 845	48. 18	4, 435	183, 882	41. 46	522	54, 963	105. 29
Number of dependents.....	12, 771			11, 334			1, 437		
Wives.....	4, 679			4, 194			485		
Children.....	7, 850			6, 949			901		
Parents.....	242			191			51		

TABLE 20.—World War I pensions—non-service-connected active disability awards; number of disabled veterans receiving pension for non-service-connected disability classified by type of major disability, as of June 30, 1944

Class of disability	Number	Percent of total	Monthly value	Average monthly value
Total.....	85, 700	100. 0	\$3, 867, 195	\$45. 12
Tuberculosis.....	9, 521	11. 1	421, 152	44. 23
Neuropsychiatric diseases.....	28, 206	32. 9	1, 163, 356	41. 24
General medical and surgical conditions.....	47, 973	56. 0	2, 282, 687	47. 58

Table 21.—World War I, World War II, 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, 1944

Kind of claim	Disability			Death			
	World War I		Regular Establishment service-connected	World War I		Regular Establishment service-connected	World War II service-connected
	Service-connected	Non-service-connected		Service-connected	Non-service-connected		
Total.....	¹ 337, 309	85, 700	² 42, 277	87, 566	26, 697	³ 13, 417	27, 835
Compensation or pension only.....	328, 074	83, 376	41, 753	84, 409	25, 951	11, 432	7, 479
Compensation or pension and term insurance.....	5, 385	155	116	2, 328	167	162	-----
Compensation or pension and automatic insurance.....	86	1	-----	20	1	4	-----
Compensation or pension and U. S. Government life insurance.....	3, 608	2, 167	406	797	576	607	-----
Compensation or pension, term insurance and U. S. Government life insurance.....	156	-----	2	11	1	-----	-----
Compensation or pension and National Service life insurance.....	-----	-----	-----	1	1	1, 253	20, 356
Compensation or pension, National Service life insurance and U. S. Government life insurance.....	-----	-----	-----	-----	-----	19	-----

¹ Does not include 2 special acts.
² Does not include 618 special acts.
³ Does not include 275 special acts.

TABLE 22.—Spanish American War veterans receiving pensions for service-connected disabilities showing type of major disability and degree of impairment, as of June 30, 1944

Degree of impairment	Grand total				Neuropsychiatric					Tuberculosis					General medical and surgical				
	Number	Percent of total	Monthly value	Average monthly value	Number	Percent of total	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total	Percent of degree of impairment	Monthly value	Average monthly value
Grand total.....	1,162	100.0	\$93,818	\$80.74	158	100.0	13.6	\$12,948	\$81.95	46	100.0	4.0	\$3,880	\$84.35	958	100.0	82.4	\$76,990	\$80.37
General law (specific disease or injury)	38	3.3	2,271	59.76	6	3.8	15.8	231	38.50						32	3.3	84.2	2,040	63.75
Public No. 2.....	1,124	96.7	91,547	81.45	152	96.2	13.5	12,717	83.66	46	100.0	4.1	3,880	84.35	926	96.7	82.4	74,950	80.94
Degree of impairment:																			
10 percent.....	24	2.1	240	10.00											24	2.5	100.0	240	10.00
20 percent.....	8	.7	160	20.00	1	.6	12.5	20	20.00						7	.7	87.5	140	20.00
30 percent.....	53	4.6	2,815	53.11											53	5.5	100.0	2,815	53.11
40 percent.....	47	4.0	2,760	58.72											47	4.9	100.0	2,760	58.72
50 percent.....	62	5.3	3,585	57.82	7	4.5	11.3	355	50.71						55	5.7	88.7	3,230	58.73
60 percent.....	200	17.2	12,525	62.63	10	6.3	5.0	740	74.00	9	19.6	4.5	540	60.00	181	18.9	90.5	11,245	62.13
70 percent.....	110	9.5	7,985	72.59	13	8.2	11.8	895	68.85	10	21.7	9.1	700	70.00	87	9.1	79.1	6,390	73.45
80 percent.....	129	11.1	10,460	81.09	12	7.6	9.3	960	80.00	3	6.5	2.3	240	80.00	114	11.9	88.4	9,260	81.23
90 percent.....	11	.9	1,130	102.73	1	.6	9.1	125	125.00						10	1.1	90.9	1,005	100.50
100 percent.....	403	34.7	38,637	95.87	91	57.6	22.6	7,222	79.36	22	47.8	5.4	2,100	95.45	290	30.3	72.0	29,315	101.09
100 percent with nurse.....	77	6.6	11,250	146.10	17	10.8	22.1	2,400	141.18	2	4.4	2.6	300	150.00	58	6.1	75.3	8,550	147.41

NOTE.—Does not include 62 veterans receiving pensions having a monthly value of \$1,339 under special acts.

TABLE 23.—Spanish-American War veterans receiving pensions for nonservice-connected disabilities, as of June 30, 1944

Status of pensions	Number	Percent of total	Monthly value	Average monthly value	Status of pensions	Number	Percent of total	Monthly value	Average monthly value
Grand total.....	132,184	100.00	\$9,300,041	\$70.36	For disability.....	79,424	60.10	\$5,433,750	68.41
Paid under Public No. 2.....	369	.30	11,070	30.00	Degree of impairment:				
For age.....	34		491	14.44	10.....	556	.40	11,040	19.86
For disability.....	335	.30	10,579	31.58	14.....	877	.70	21,607	24.64
Paid under service-pension laws.....	131,815	99.70	9,288,971	70.47	14.....	5,210	3.90	181,188	34.78
For age.....	52,391	39.60	3,855,221	73.59	34.....	14,668	11.10	729,379	49.73
					Totally disabled.....	49,764	37.70	3,653,112	73.41
					Totally disabled with nurse.....	8,349	6.30	837,424	100.30

REGULAR ESTABLISHMENT—SUBSEQUENT TO 1898

Total.....	41,693	100.0	\$1,338,947	\$32.11	4,579	100.0	11.0	\$257,260	\$56.18	10,201	100.0	24.4	\$384,228	\$37.67
10-19 percent.....	10,696	25.7	85,754	8.02	69	1.5	.7	552	8.00	2,152	21.1	20.1	17,244	8.01
20-29 percent.....	4,374	10.5	63,254	14.46	58	1.3	1.3	849	14.64	330	3.2	7.6	4,844	14.68
30-39 percent.....	8,483	20.3	206,017	24.29	544	11.9	6.4	12,455	22.90	1,562	15.3	18.4	35,952	23.02
40-49 percent.....	2,755	6.6	92,311	33.51	47	1.0	1.7	1,400	29.79	454	4.5	16.5	13,511	29.76
50-59 percent.....	3,131	7.5	120,212	38.39	734	16.0	23.4	27,892	38.00	963	9.5	30.8	36,386	37.78
60-69 percent.....	1,641	3.9	77,054	46.96	96	2.1	5.8	4,220	43.96	162	1.6	9.9	7,486	46.21
70-79 percent.....	949	2.3	52,144	54.95	377	8.3	39.7	19,786	52.48	193	1.9	20.4	10,241	53.06
80-89 percent.....	756	1.8	46,985	62.15	65	1.4	8.6	3,938	60.58	213	2.1	28.2	12,589	59.10
90-99 percent.....	67	.2	5,650	84.33	1	---	1.5	68	68.00	3	---	4.5	297	99.00
100 percent.....	8,481	20.3	552,436	65.14	2,523	55.1	29.7	178,718	70.84	4,043	39.6	47.7	231,682	57.30
100 percent with nurse.....	289	.7	32,731	113.26	65	1.4	22.5	7,382	113.57	121	1.2	41.9	13,710	113.31
100 percent with periodic aid.....	2	---	76	38.00	---	---	---	---	---	1	---	50.0	38	38.00
Specific injury.....	69	.2	4,323	62.65	---	---	---	---	---	4	---	5.8	248	62.00

TABLE 24.—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, 1944—Continued

Degree of impairment	Type of disability—Continued								
	Neuropsychiatric diseases—Continued				General medical and surgical conditions				
	Psychotic		Other N. P.						
	Number	Monthly value	Number	Monthly value	Number	Percent of group total	Percent of degree of impairment	Monthly value	Average monthly value
Grand total.....	4,630	\$196,394	5,597	\$189,166	27,461	.....	65.0	\$715,184	\$26.04

REGULAR ESTABLISHMENT—PRIOR TO 1898

Total.....	3	\$208	23	\$1,124	548	100.0	93.8	\$17,725	\$32.34
10-19 percent.....			2	16	102	18.6	98.1	762	7.47
20-29 percent.....			3	40	93	17.0	96.9	1,214	13.05
30-39 percent.....			2	46	57	10.4	91.9	1,386	24.32
40-49 percent.....					29	5.3	100.0	889	30.66
50-59 percent.....			6	207	44	8.0	86.3	1,061	24.11
60-69 percent.....					25	4.6	100.0	1,075	43.00
70-79 percent.....			1	24	36	6.6	92.3	1,124	31.22
80-89 percent.....			1	60	9	1.6	90.0	540	60.00
90-99 percent.....									
100 percent.....	2	95	3	189	91	16.6	91.9	6,259	68.78
100 percent with nurse.....	1	113	4	452	18	3.3	75.0	1,993	110.72
100 percent with periodic aid.....					1	.2	100.0	50	50.00
Specific injury.....			1	90	39	7.1	97.5	1,308	33.54
Section 206 cases.....					4	.7	100.0	64	16.00

REGULAR ESTABLISHMENT—SUBSEQUENT TO 1898

Total	4, 627	\$196, 186	5, 574	\$188, 042	26, 913	100. 0	64. 6	\$697, 459	\$25. 92
10-19 percent	695	5, 568	1, 457	11, 676	8, 475	31. 5	79. 2	67, 958	8. 02
20-29 percent	25	361	305	4, 483	3, 986	14. 8	91. 1	57, 561	14. 44
30-39 percent	498	9, 336	1, 154	26, 616	6, 377	23. 7	75. 2	157, 610	24. 72
40-49 percent	16	449	438	13, 062	2, 254	8. 4	81. 8	77, 400	34. 34
50-59 percent	279	10, 431	684	25, 955	1, 434	5. 3	45. 8	55, 934	39. 01
60-69 percent	20	845	142	6, 641	1, 383	5. 1	84. 3	65, 348	47. 25
70-79 percent	124	6, 408	69	3, 833	379	1. 4	39. 9	22, 117	58. 36
80-89 percent	5	300	208	12, 289	478	1. 8	63. 2	30, 458	63. 72
90-99 percent			3	297	63	. 2	94. 0	5, 285	83. 89
100 percent	3, 049	161, 810	994	69, 872	1, 915	7. 1	22. 6	142, 036	74. 17
100 percent with nurse	6	678	115	13, 032	103	. 4	35. 6	11, 639	113. 00
100 percent with periodic aid			1	38	1		50. 0	38	38. 00
Specific injury			4	248	65	. 3	94. 2	4, 075	62. 69

NOTE.—Does not include 618 veterans receiving pensions having a monthly value of \$10,382 under special acts.

TABLE 25.—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, 1944

	World War I ¹	Spanish-American War	Regular Establishment	World War II
Average age ²	51.4	68.3	41.3	28.8
Total number veterans.....	425,543	133,408	42,895	209,962
Age not stated.....	³ 4,818	⁴ 149	⁵ 941	⁶ 1,228
Under 20.....			1	3,983
20 to 24.....			2,180	60,442
25 to 29.....			6,223	60,084
30 to 34.....			5,108	40,386
35 to 39.....			5,646	31,356
40 to 44.....			8,385	7,532
45 to 49.....	6,272		4,791	4,032
50 to 54.....	155,738		3,102	672
55 to 59.....	170,259		3,034	175
60 to 64.....	69,998	579	2,157	63
65 to 69.....	11,164	19,648	593	9
70 to 74.....	4,557	70,758		
75 to 79.....	1,832	31,413	341	
80 to 84.....	708	8,527	206	
85 to 89.....	175	1,911	143	
90 to 94.....	22	367	35	
95 and over.....		51	9	
		5		

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

² Average based on 1-year age group of veterans.

³ Includes 2 special act cases.

⁴ Includes 62 special act cases.

⁵ Includes 618 special act cases.

⁶ Includes retired Reserve officers.

TABLE 26.—Terminations of compensation or pension disability awards, showing reasons for terminations, during fiscal year 1944

Reasons for terminations	World War II	World War I		Spanish-American War	Regular Establishment
		Service-connected	Non-service-connected		
Total.....	¹ 3,192	7,129	13,610	7,704	1,875
Claimant reenlisted or recalled to active service.....	51	220	11	1	266
Death of veteran.....	621	4,723	7,429	7,113	599
Disability less than 10 percent.....	1,211	238			124
Disability less than permanent total.....			1,566		
Disability not result of service.....	20	60			5
Discharge other than honorable.....	7				
Estate over \$1,500.....	1	676	705	142	123
Expiration of extension 6 period.....	37				
Forfeiture.....			1		
Further payments not desired.....	99	46	61	4	30
Income provision.....			1,563	12	
Misconduct.....		1	4		
Veteran in receipt of other benefits.....	13	42	20	10	265
Veteran residing in enemy occupied or belligerent country.....					
Miscellaneous ²		1			1
	1,132	1,122	2,250	422	462

¹ Net terminations only.

² Includes all temporary terminations.

TABLE 27.—World War II 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, 1944.

Class of beneficiary	Service-connected		
	Number	Monthly value	Average monthly value
Total cases on which pensions are being paid.....	27, 835	\$1, 552, 358	\$55. 77
Widow alone.....	7, 028	350, 810	49. 92
Widow and children.....	4, 784	333, 602	69. 73
Widow, children and mother.....	478	54, 987	115. 04
Widow, children and father.....	84	9, 800	116. 67
Widow, children, mother, and father.....	254	30, 246	119. 08
Widow and mother.....	656	61, 962	94. 45
Widow and father.....	118	11, 055	93. 69
Widow, mother, and father.....	470	46, 920	99. 83
Children alone.....	351	10, 467	29. 82
Children and mother.....	66	4, 959	75. 14
Children and father.....	13	955	73. 46
Children, mother, and father.....	34	2, 640	77. 65
Mother alone.....	6, 013	268, 029	44. 57
Father alone.....	1, 327	58, 017	43. 72
Mother and father.....	6, 159	307, 909	49. 99
Number of dependents.....	44, 934		
Widows.....	13, 872		
Children.....	8, 473		
Parents.....	22, 589		

TABLE 28.—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, 1944

Class of beneficiary	Service-connected			Non-service-connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which compensation is being paid.....	87, 566	\$4, 369, 524	\$49. 90	26, 697	\$905, 532	\$33. 92
Widow alone.....	20, 579	1, 017, 451	49. 44	11, 351	340, 514	30. 00
Widow and children.....	7, 032	511, 698	72. 77	11, 677	491, 664	42. 11
Widow and mother.....	1, 686	157, 369	93. 34			
Widow, children, and mother.....	415	48, 003	115. 67			
Widow and father.....	390	36, 335	93. 17			
Widow, children, and father.....	99	11, 493	116. 09			
Widow, mother and father.....	294	29, 027	98. 73			
Widow, children, mother and father.....	86	10, 192	118. 51			
Children alone.....	3, 003	88, 562	29. 49	3, 669	73, 354	19. 99
Children and mother.....	325	23, 232	71. 48			
Children and father.....	64	4, 651	72. 67			
Children, mother and father.....	60	4, 638	77. 30			
Mother alone.....	35, 416	1, 578, 435	44. 57			
Father alone.....	9, 917	439, 875	44. 36			
Mother and father.....	8, 200	408, 563	49. 82			
Number of dependents.....	114, 417			53, 161		
Widows.....	30, 581			23, 028		
Children.....	18, 244			30, 133		
Mothers.....	46, 482					
Fathers.....	19, 110					

TABLE 29.—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, 1923-44

Fiscal year	Deceased veterans		Dependents							Average monthly value per case	
			Total		Widows		Children		Parents		
	Service-connected	Non-service-connected									
1944	87,566	26,697	114,417	53,161	30,581	23,028	18,244	30,133	65,592	\$49.90	\$33.92
1943	89,925	26,441	120,317	53,809	30,728	22,817	20,869	30,992	68,720	46.87	34.15
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	49,469	30,509	18,728	29,267	30,741	77,262	46.53	35.08
1940	99,479	17,524	143,602	41,181	29,947	14,949	32,576	26,232	81,079	46.49	35.60
1939	99,822	12,220	146,989	29,856	29,070	10,356	35,521	19,500	82,398	44.27	29.21
1938	195,118	7,422	142,292	18,443	28,135	6,024	37,378	12,419	76,779	38.12	29.62
1937	99,032	5,050	148,228	12,754	28,244	4,149	38,863	8,605	81,121	29.26	29.42
1936	99,659	2,994	150,837	7,625	27,512	2,531	39,948	5,094	83,377	29.34	29.71
1935	99,394	1,970	151,588	4,989	26,456	1,741	39,157	3,248	85,975	29.00	29.93
1934	99,229	-----	150,881	-----	26,090	-----	39,314	-----	85,477	28.09	-----
1933	98,628	-----	149,975	-----	24,757	-----	37,771	-----	87,447	28.04	-----
1932	97,448	-----	148,016	-----	23,961	-----	36,565	-----	87,490	27.98	-----
1931	93,334	-----	141,250	-----	22,843	-----	34,700	-----	83,707	27.90	-----
1930	90,954	-----	136,163	-----	21,754	-----	32,765	-----	81,644	27.56	-----
1929	87,668	-----	130,138	-----	20,643	-----	30,168	-----	79,327	27.46	-----
1928	85,634	-----	125,395	-----	19,260	-----	27,314	-----	78,821	27.33	-----
1927	82,827	-----	120,487	-----	18,565	-----	25,172	-----	76,750	27.24	-----
1926	78,881	-----	113,542	-----	17,556	-----	22,976	-----	73,010	27.03	-----
1925	65,958	-----	94,102	-----	16,346	-----	20,472	-----	57,284	26.44	-----
1924	57,971	-----	82,041	-----	14,447	-----	17,896	-----	50,198	25.58	-----
1923	55,334	-----	78,234	-----	14,809	-----	15,854	-----	47,571	25.66	-----

¹ Adjusted.

TABLE 30.—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, 1944

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.....	1,225	\$60,727	\$49.57	65,719	\$2,170,209	\$33.02
Widow alone.....	1,002	49,842	49.74	62,173	2,042,515	32.85
Widow and children.....	36	2,601	72.25	1,946	74,942	38.51
Widow and mother.....	2	190	95.00	-----	-----	-----
Children alone.....	8	304	38.00	1,600	52,752	32.97
Mother alone.....	163	7,185	44.08	-----	-----	-----
Father alone.....	14	605	43.21	-----	-----	-----
Number of dependents.....	1,294			69,398		
Widows.....	1,040			64,119		
Children.....	75			5,279		
Mothers.....	165			-----		
Fathers.....	14			-----		

NOTE.—Does not include 115 special act cases having a monthly value of \$3,001 being paid to 108 widows, 4 children, 2 parents and 5 others.

TABLE 31.—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, 1944

Class of beneficiary	Total Regular Establishment			Prior to 1898			Subsequent to 1898		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which pensions are being paid.....	13,417	\$511,044	\$38.09	241	\$9,114	\$37.82	13,176	\$501,930	\$38.09
Widow alone.....	3,950	148,894	37.69	233	8,872	38.08	3,717	140,022	37.67
Widow and children.....	1,937	105,861	54.65	2	108	54.00	1,935	105,753	54.65
Widow, children, and mother.....	115	9,232	80.28	1	28	28.00	114	9,204	80.74
Widow, children, and father.....	24	1,528	63.67				24	1,528	63.67
Widow, children, mother, and father.....	36	3,098	86.06				36	3,098	86.06
Widow and mother.....	130	8,455	65.04				130	8,455	65.04
Widow and father.....	41	2,538	61.90				41	2,538	61.90
Widow, mother, and father.....	55	4,372	79.49				55	4,372	79.49
Children alone.....	1,099	25,968	23.63	4	76	19.00	1,095	25,892	23.65
Children and mother.....	72	3,926	54.53				72	3,926	54.53
Children and father.....	15	754	50.27				15	754	50.27
Children, mother, and father.....	27	1,661	61.52				27	1,661	61.52
Mother alone.....	3,449	105,353	30.55	1	30	30.00	3,448	105,323	30.55
Father alone.....	904	26,748	29.59				904	26,748	29.59
Mother and father.....	1,563	62,656	40.09				1,563	62,656	40.09
Number of dependents.....	19,961			247			19,714		
Widows.....	6,288			236			6,052		
Children.....	5,561			9			5,552		
Mothers.....	5,446			1			5,445		
Fathers.....	2,666			1			2,665		

NOTE.—Does not include 275 special act cases having a monthly value of \$9,077 being paid to 175 widows, 37 children, 89 parents, and 10 other beneficiaries.

TABLE 32.—Terminations of compensation or pension death awards, showing reasons for termination, during fiscal year 1944

Reasons for termination	World War II	World War I		Spanish-American War	Regular Establishment
		Service-connected	Non-service-connected		
Total.....	1,447	4,249	2,605	2,168	579
Child becomes of age.....	1	328	238	139	60
Child marries.....		31	44		
Child schooling completed.....		156	94		
Claimant in receipt of other benefits.....		27	49	34	89
Death of payee.....	60	3,000	110	1,656	221
Dependency of mother or father not shown.....	60	67			16
Further payments not desired.....	1	5	6	3	
Income provision.....			1,188	5	
Payee married.....	311	406	513	268	152
Miscellaneous ⁴	14	229	363	63	41

¹ Net terminations only.
² Includes child's schooling completed.
³ Includes child marries.
⁴ Includes all temporary terminations.

RETIREMENT OF EMERGENCY, PROVISIONAL, PROBATIONERY, OR TEMPORARY OFFICERS' TABLE—WORLD WAR I

TABLE 33.—*Emergency, provisional, probationary, or temporary officers of World War I entitled to retirement pay as of June 30, 1944, 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, 1944						
			Total			Emergency officers		Provisional, probationary, or temporary officers	
			Number	Monthly value	Average monthly value	Number	Monthly value	Number	Monthly value
Grand total.....	12,607	75	2,532	\$345,311	\$136.38	2,523	\$344,076	9	\$1,235
Total, Army.....	2,522	72	2,450	333,981	136.32	2,442	332,911	8	1,070
Colonel.....	6	.....	6	1,852	308.67	6	1,852	.....	.....
Lieutenant colonel.....	26	2	24	5,967	248.63	24	5,967	.....	.....
Major.....	162	.....	162	32,955	203.43	162	32,955	.....	.....
Captain.....	636	17	619	96,484	155.87	617	96,209	2	275
First lieutenant.....	976	27	949	122,481	129.06	944	121,803	5	678
Second lieutenant.....	716	26	690	74,242	107.60	689	74,125	1	117
Total, Navy.....	69	3	66	9,212	139.58	66	9,212	.....	.....
Commander.....	2	1	1	241	241.00	1	241	.....	.....
Lieutenant commander.....	4	.....	4	844	211.00	4	844	.....	.....
Lieutenant.....	18	.....	18	2,880	160.00	18	2,880	.....	.....
Lieutenant (junior grade).....	27	.....	27	3,549	131.44	27	3,549	.....	.....
Ensign.....	17	2	15	1,581	105.40	15	1,581	.....	.....
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 930 officers entitled under Public, No. 743, 76th Cong.

NOTE.—5 additional officers have been found to be entitled to retirement pay but have not made the election between retirement benefits and compensation.

RETIRED OFFICERS OF THE ARMY OF THE UNITED STATES TABLE

TABLE 34.—*Retired officers of the Army of the United States (except Regulars) entitled to retirement pay as of June 30, 1944, classified by rank*

Rank at time of discharge from commissioned service	Total number entitled to retirement pay	Retirement pay forfeited	Receiving retirement pay								
			Total			Full retirement pay			Partial retirement pay		
			Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total.....	1,454	11	1,443	\$239,921	\$166.27	1,432	\$239,333	\$167.13	11	\$588	\$53.45
General.....	3	.....	3	1,125	375.00	3	1,125	375.00	.....	.....	.....
Colonel.....	25	.....	25	8,516	340.64	25	8,516	340.64	.....	.....	.....
Lieutenant colonel.....	108	.....	108	30,462	282.06	108	30,462	282.06	.....	.....	.....
Major.....	214	1	213	48,811	229.16	212	48,778	230.08	1	33	33.00
Captain.....	393	4	389	65,623	168.70	386	65,418	169.48	3	205	68.33
First lieutenant.....	388	3	385	50,316	130.69	381	50,117	131.54	4	199	49.75
Second lieutenant.....	293	2	291	31,737	109.06	288	31,586	109.67	3	151	50.33
Warrant officer.....	30	1	29	3,331	114.86	29	3,331	114.86	.....	.....	.....

ADJUSTED COMPENSATION TABLES—WORLD WAR I

TABLE 35.—Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1944

Fiscal year	Applications received	Fiscal year	Applications received
Total.....	4, 161, 517	1935.....	18, 686
1944.....	6	1934.....	12, 538
1943.....	8	1933.....	42, 505
1942.....	72	1932.....	161, 641
1941.....	209	1931.....	108, 938
1940.....	5, 368	1930.....	30, 840
1939.....	4, 341	1923.....	138, 689
1938.....	5, 147	1928.....	124, 175
1937.....	46, 515	1927.....	183, 316
1936.....	36, 335	1926.....	397, 008
		1925.....	2, 845, 180

TABLE 36.—Action taken on applications for adjusted compensation to June 30, 1944

Branch of service and type of claims	Number	Amount
Grand total.....	4, 121, 499	\$3, 766, 890, 184. 21
Cash:		
(a) Veterans (\$50 or less).....	178, 074	5, 842, 556. 21
(b) Dependents (less than \$50).....	12, 279	331, 499. 00
Dependents (\$50 or over).....	138, 588	46, 869, 279. 00
Certificates.....	3, 792, 558	3, 710, 023, 650. 00
\$60 lump-sum payments.....		3, 823, 200. 00
Total, Army.....	3, 535, 758	3, 187, 318, 728. 35
Cash:		
(a) Veterans (\$50 or less).....	161, 752	5, 429, 983. 35
(b) Dependents (less than \$50).....	11, 146	302, 317. 00
Dependents (\$50 or over).....	122, 395	40, 621, 701. 00
Certificates.....	3, 240, 465	3, 137, 526, 847. 00
\$60 lump-sum payments.....		3, 437, 880. 00
Total, Navy.....	512, 808	505, 518, 101. 19
Cash:		
(a) Veterans (\$50 or less).....	15, 627	390, 474. 19
(b) Dependents (less than \$50).....	1, 007	24, 655. 00
Dependents (\$50 or over).....	12, 863	4, 976, 196. 00
Certificates.....	483, 311	499, 864, 996. 00
\$60 lump-sum payments.....		261, 780. 00
Total, Marine Corps.....	72, 933	74, 053, 354. 67
Cash:		
(a) Veterans (\$50 or less).....	695	22, 098. 67
(b) Dependents (less than \$50).....	126	4, 527. 00
Dependents (\$50 or over).....	3, 330	1, 271, 382. 00
Certificates.....	68, 782	72, 631, 807. 00
\$60 lump-sum payments.....		123, 540. 00

TABLE 39.—Number of term and automatic insurance active disability and death awards at the end of each fiscal year 1918-44

June 30	Grand total	Disability			Death		
		Total	Term	Auto-matic	Total	Term	Auto-matic
1944.....	13,051	9,739	9,520	219	3,312	3,297	15
1943.....	14,643	9,941	9,717	224	4,702	4,683	19
1942.....	16,649	10,217	9,981	236	6,432	6,402	30
1941.....	19,076	10,445	10,205	240	8,631	8,586	45
1940.....	23,570	11,231	10,944	287	12,339	12,258	81
1939.....	30,703	11,434	11,134	300	19,269	19,097	172
1938.....	119,807	11,871	11,582	289	107,936	106,392	1,544
1937.....	137,779	12,343	12,040	303	125,436	119,966	5,470
1936.....	142,592	12,757	12,452	305	129,835	122,974	6,861
1935.....	145,172	12,916	12,616	300	132,256	125,364	6,892
1934.....	147,836	13,275	12,976	299	134,561	127,551	7,010
1933.....	149,637	13,270	12,972	298	136,367	129,287	7,080
1932.....	153,017	13,003	12,713	290	140,014	132,818	7,196
1931.....	153,868	12,135	11,862	273	141,733	134,537	7,196
1930.....	154,994	11,704	11,430	274	143,290	136,057	7,233
1929.....	157,369	11,944	11,660	284	145,425	138,020	7,405
1928.....	158,937	12,048	11,761	287	146,889	139,412	7,477
1927.....	161,318	12,634	12,335	299	148,634	141,087	7,597
1926.....	161,750	12,104	11,802	302	149,646	141,916	7,730
1925.....	160,199	10,777	10,470	307	149,422	141,384	8,038
1924.....	156,373	9,553	9,260	293	146,820	138,965	7,855
1923.....	146,403	7,226	7,053	173	139,177	132,085	7,092
1922.....	141,568	6,188	6,032	156	135,380	128,350	7,030
1921.....	138,434	6,510	6,367	143	131,924	125,047	6,877
1920.....	129,133	2,788	2,677	111	126,345	120,410	5,935
1919.....	104,126	169	129	40	103,957	99,524	4,433
1918.....	5,722				5,722	4,651	1,071

TABLE 40.—Term and automatic insurance active disability and death awards, as of June 30, 1944

	Number	Amount of insurance		Number	Amount of insurance
TERM AND AUTOMATIC			Total term:		
Total.....	13,051	\$101,845,279	Disability.....	9,520	\$79,641,654
			Death.....	3,297	21,187,129
Disability.....	9,739	80,592,990	Total automatic:		
Death.....	3,312	21,252,289	Disability.....	219	951,336
			Death.....	15	65,160

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

TABLE 41.—Term and automatic insurance terminated disability and death awards, as of June 30, 1944

	Number	Amount of insurance		Number	Amount of insurance
Disability awards terminated:			Death awards terminated:		
Term.....	31,835	\$267,094,467	Term.....	167,975	\$1,387,441,417
Automatic.....	416	1,807,104	Automatic.....	8,517	36,996,193

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

TABLE 42.—*Converted insurance claims awarded and terminated during the calendar year 1943 by plan of insurance*

Plan of insurance	Converted insurance claims awarded during calendar year 1943											
	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.....	359	38.71	310	36.90	\$2,141,959	42.90	1,207	23.44	1,067	23.00	\$6,483,082	27.29
20-payment life.....	215	21.98	180	22.62	772,604	15.47	1,935	37.59	1,784	38.46	6,789,863	28.58
30-payment life.....	24	2.45	21	2.50	148,777	2.93	158	3.07	135	2.91	1,001,304	4.22
20-year endowment.....	89	9.10	75	8.93	273,848	5.43	527	10.24	463	9.98	1,372,053	5.78
30-year endowment.....	36	3.68	31	3.69	152,743	3.05	161	3.13	133	2.87	730,170	3.07
Endowment at 62.....	57	5.83	45	5.36	320,158	6.41	181	3.52	155	3.34	989,312	4.16
5-year convertible term:												
Duration less than 5 years.....	6	.61	6	.71	55,000	1.10						
Duration more than 5 years.....	75	7.67	63	7.50	430,810	8.63	201	3.90	176	3.79	1,183,184	4.98
Renewed, second period.....	1	.10	1	.12	10,000	.20						
Renewed, third period.....	20	2.05	19	2.26	121,667	2.44	51	.99	45	.97	333,000	1.40
Renewed, fourth period.....	39	3.99	33	3.93	276,131	5.53	117	2.27	108	2.33	812,000	3.42
5-year level premium term:												
Duration less than 5 years.....	16	1.64	13	1.55	75,000	1.50	376	7.30	359	7.74	3,141,855	13.23
Renewed, second period.....	12	1.23	9	1.07	71,500	1.43	60	1.17	55	1.18	361,487	1.52
Renewed, third period.....							1	.02	0	0	5,000	.02
Extended insurance.....	26	2.66	24	2.86	142,760	2.85	139	2.70	130	2.80	473,910	2.00
Paid-up life.....	2	.20	0	0	380	.01	28	.54	25	.54	69,990	.29
Paid-up endowment.....	1	.10	0	0	81	0	6	.12	4	.09	9,823	.04
Total.....	978	100.00	840	100.00	4,993,418	100.00	5,148	100.00	4,639	100.00	23,756,033	100.00

Converted insurance disability claims terminated during calendar year 1943

Plan of insurance	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.....	78	26.90	62	25.30	\$428,921	31.62	240	34.98	198	33.22	\$1,343,247	35.37						
20-payment life.....	59	20.34	47	19.18	242,500	17.87	142	20.70	118	19.45	680,120	17.91						
30-payment life.....	6	2.07	6	2.45	37,000	2.73	17	2.48	14	2.41	99,717	2.62						
20-year endowment.....	¹ 65	22.41	¹ 53	21.63	¹ 194,908	14.37	55	8.02	51	8.78	183,830	4.84						
30-year endowment.....	9	3.10	8	3.27	40,000	2.95	11	1.60	10	1.72	58,000	1.53						
Endowment at 62.....	² 14	4.83	² 13	5.31	² 59,821	4.41	31	4.52	25	4.30	164,350	4.33						
5-year convertible term:																		
Duration less than 5 years.....	28	9.66	26	10.61	183,000	13.49	50	7.29	45	7.75	352,250	9.27						
Duration more than 5 years.....	14	4.83	14	5.71	99,710	7.35	59	8.60	54	9.29	403,411	10.62						
Renewed, second period.....	3	1.03	3	1.22	15,000	1.10	17	2.48	17	2.93	138,000	3.63						
Renewed, third period.....	2	.69	2	.82	20,000	1.47	28	4.08	24	4.13	181,500	4.78						
Renewed, fourth period.....							3	.44	3	.52	25,000	.66						
5-year level premium term:																		
Duration less than 5 years.....	2	.69	2	.82	11,000	.81	2	.29	2	.34	4,000	.11						
Renewed, second period.....							2	.29	2	.34	20,000	.53						
Renewed, third period.....																		
Extended insurance.....	8	2.76	8	3.27	18,942	1.40	28	4.08	27	4.65	142,715	3.76						
Paid-up life.....	2	.69	1	.41	5,821	.43	1	.15	1	.17	1,376	.04						
Paid-up endowment.....																		
Total.....	290	100.00	245	100.00	1,356,623	100.00	686	100.00	581	100.00	3,797,516	100.00						

¹ Includes matured endowments 35 policies, 29 lives, for \$125,408
² Includes matured endowments 6 policies, 6 lives, for \$35,000.

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TABLE 43.—Report of U. S. Government life insurance in force Dec. 31, 1943, total, all plans

	Number	Amount		Number	Amount
Insurance in force Dec. 31, 1942.....	589,405	\$2,490,943,114.00	Terminations—Con.		
Issued during 1943.....	10,721	79,329,881.00	5-year term expired.....	428	\$2,310,062.00
Total.....	600,126	2,570,272,995.00	Canceled rerated disability claims.....	13	75,455.00
Terminations:			Total terminations.....	19,114	72,122,855.00
Death claims awarded.....	5,153	23,736,517.00	Additions:		
Disability claims awarded.....	960	4,868,830.00	Rerated disability claims.....	254	849,494.00
Matured endowments.....	4,664	14,245,013.00	Paid-up insurance issued.....	113	321,496.00
Surrendered for cash.....	2,600	8,481,607.00	Revived.....	701	3,051,036.00
Surrendered for paid-up insurance.....	113	681,521.00	Continued under extended insurance.....	1,333	2,831,206.00
Lapsed.....	2,881	10,104,154.00	Total additions.....	2,401	7,053,232.00
Reduced.....		1,088,082.00	Net terminations.....	16,713	65,069,623.00
Canceled.....	62	228,945.00	Insurance in force Dec. 31, 1943.....	583,413	2,505,203,372.00
Extended insurance expired.....	2,240	6,302,669.00			

TABLE 44.—Report of U. S. Government life insurance in force by plan, as of Dec. 31, 1943

	Number	Amount		Number	Amount
Ordinary life.....	162,240	\$828,076,632.00	5-year term.....	46,121	\$310,726,674.00
20-payment life.....	214,380	763,327,880.00	Extended insurance.....	12,938	36,223,005.00
30-payment life.....	28,418	146,600,048.00	Paid-up life.....	2,757	4,832,078.00
20-year endowment.....	58,510	157,372,572.00	Paid-up endowment.....	750	835,866.00
30-year endowment.....	28,120	119,557,054.00	Total.....	583,413	2,505,203,372.00
Endowment at age 62.....	29,179	137,651,563.00			

FINANCE TABLES

TABLE 45.—Analysis of reported obligations from all appropriations by purpose, fiscal year 1944

Personal services:		
Salaries-----		\$91, 072, 059
Special and miscellaneous payments-----		4, 713, 498
Travel expenses:		
Transportation-----		1, 234, 816
Subsistence and lodging-----		343, 299
Transportation of things-----		1, 603, 218
Communication services:		
Telegraph service-----		47, 094
Telephone service-----		239, 177
Other communication service-----		77, 328
Rents and utility services:		
Furnishing of heat, light, water, etc.-----		1, 935, 623
Rents (including sound pictures)-----		404, 754
Printing and binding-----		423, 968
Other contractual services-----		3, 484, 121
Supplies and materials:		
Stationery and office supplies-----		531, 738
Cleaning and toilet supplies-----		471, 840
Medical and hospital supplies-----		1, 381, 483
Orthopedic and prosthetic supplies-----		338, 794
Fuel-----		1, 634, 175
Wearing apparel and sewing supplies-----		520, 549
Forage and other supplies for animals-----		264, 727
Provisions-----		12, 876, 967
Motor vehicle supplies-----		81, 192
Sundry supplies-----		767, 394
Equipment:		
Furniture, furnishings, and fixtures-----		1, 690, 920
Educational, scientific, and recreational-----		366, 286
Other equipment-----		565, 848
Land and structures, capital improvements, and nonstructural improvements (including fixed equipment)-----		15, 453, 096
Grants, subsidies, and contributions:		
Burials-----		4, 464, 422
Reimbursement to States for veterans in State homes-----		1, 181, 250
Tuition-----		229, 858
Pensions, annuities, retirement salaries, World War allowances, and insurance losses:		
Military and naval compensation for death and disability (World War I total)-----		268, 037, 931
Army and Navy pensions (World War II total)-----		60, 194, 971
Army and Navy pensions (other wars and peacetime)-----		165, 876, 752
Military and naval insurance-----		10, 331, 855
Other World War I allowances (adjusted service and dependent pay)-----		89, 464
National Service life insurance (transfer to trust fund)-----		102, 429, 163
Revolving fund, vocational education-----		15, 228
Trust funds:		
Insurance losses:		
U. S. Government life-----		44, 682, 865
National Service life-----		33, 897, 951
Personal funds of patients-----		4, 501, 567
Adjusted service certificate fund-----		1, 647, 700
General post fund-----		134, 005
Investments-----		910, 553, 925
Additional amounts received from other departments and establishments-----		-147, 263
Total-----		1, 750, 645, 608

NOTE.—Includes \$36,817 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 46.—Appropriations and other receipts versus disbursements to June 30, 1944

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Investments and loans	Balance
				Fiscal year	To date			
Grand total	\$18,298,641,676.97	\$4,202,969,631.60	\$22,501,611,308.57	\$828,391,436.33	\$18,124,588,767.69	\$517,434,073.65	\$2,478,075,523.16	\$1,381,512,944.07
Total	14,653,483,720.57	498,363,557.25	15,151,847,277.82	743,596,077.71	13,325,512,174.58	497,764,712.01		1,328,570,391.23
Salaries and expenses, 1944	134,477,000.00	487,679.18	134,964,679.18	123,605,840.24	123,605,840.24			11,358,838.94
Salaries and expenses, 1943	117,684,088.00	788,834.34	118,472,922.34	9,526,545.53	115,821,247.09			2,651,675.25
Salaries and expenses, 1942	106,969,037.00	641,197.56	107,610,234.56	392,141.71	105,193,097.69			2,417,136.87
Salaries and expenses, 1918-41	1,393,675,141.66	181,964.44	1,393,857,106.09	110,880.65	1,280,301,946.17			12,565.72
Emergency fund for the President, national defense (allotment to Veterans' Administration)	6,829,000.00		6,829,000.00	2,925,183.68	43,355.73	6,784,225.27		1,419.00
Increase of compensation, 1920-24	12,584,784.00		12,584,784.00	2.00	8,697,319.47	3,887,464.53		
Printing and binding, 1944	425,000.00		425,000.00	290,137.16	290,137.16			134,862.84
Printing and binding, 1943	303,000.00		303,000.00	100,562.45	289,296.28			13,703.72
Printing and binding, 1942	214,250.00		214,250.00	457.68	209,486.80			4,763.20
Printing and binding, 1924-41	2,796,537.72		2,796,537.72		2,408,187.28		387,352.32	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	55,736,398.00		55,736,398.00	89,464.03	55,577,663.86	186.06		158,548.08
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	193.00	426,587,865.74	62,494,222.38		
Hospital and domiciliary facilities	123,702,000.00	20,804.98	123,722,804.98	4,850,866.53	74,129,166.36	58,946.89		49,534,691.73
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	8.75	37,991,530.61			8,469.39
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, 1938-43)	13,268,200.00		13,268,200.00		13,198,826.79	50,397.78		18,975.43
Emergency relief (transfers from W. P. A.) 1941-43	140,027.57		140,027.57	109.50	139,921.36			106.21
Vocational rehabilitation, 1920-July 2, 1928	699,360,370.80	845,266.32	700,205,637.12	4,324.51	638,793,048.02	63,412,589.10		
Vocational rehabilitation, no year	8,000,000.00	28.30	8,000,028.30	413.00	7,993,585.70	15.30		6,427.30
Vocational rehabilitation revolving fund (World War I)	500,000.00		500,000.00		1,668.95	498,288.25		42.80
Vocational rehabilitation revolving fund (World War II)	500,000.00		500,000.00	13,645.00	13,645.00			486,355.00
Military and naval compensation, no year-1933 and prior years	2,545,634,895.55		2,545,634,895.55	110,034.60	2,523,297,504.06	22,337,391.49		
Army and Navy pensions, 1945 and prior years	558,252,000.00		558,252,000.00	3,755,020.14	3,755,020.14			554,496,979.86
Army and Navy pensions, 1944 and prior years	493,000,000.00		493,000,000.00	490,354,633.54	490,354,633.54			2,645,366.46
Army and Navy pensions, 1943 and prior years	445,000,000.00		445,000,000.00	922,575.32	442,850,442.14			2,149,557.86
Army and Navy pensions, 1933-42 and prior years	3,685,959,301.00		3,685,959,301.00	173,898.56	3,602,079,326.07	61,636,124.20		22,243,850.73

Army and Navy pensions, 1931-33	702,225,000.00	702,225,000.00	16,734.45	701,449,834.64	775,165.36		
Military and naval insurance, 1944 and prior years	21,458,000.00	21,458,000.00	10,331,855.47	10,331,855.47			11,126,144.53
Military and naval insurance, 1943 and prior years	12,821,000.00	12,821,000.00	15,570.11	12,810,100.45			10,899.55
Military and naval insurance, 1942 and prior years	16,240,000.00	16,240,000.00	294.58	15,819,696.47			420,303.53
Military and naval insurance, 1923-41 and prior years	1,764,925,104.45	1,764,925,104.45	15,838.62	1,690,494,275.75	74,430,636.86		191.84
Military and naval insurance, no year	23,000,000.00	454,597,690.53	17,944.83	473,209,328.40			4,388,362.13
National Service life insurance, appropriated fund Veterans' Administration, 1943-44	250,000,000.00	250,000,000.00	102,429,163.08	6102,429,163.08			147,570,836.92
National Service life insurance, appropriated fund	547,770,000.00	513,245,728.13	534,524,271.87	618,295,929.69			516,228,342.18
Soldiers' and sailors' civil relief, Veterans' Administration (World War II)	470,000.00	3.67	470,003.67				470,003.67
Military and naval family allowance	298,615,000.00		298,615,000.00	4,047.78	282,085,448.85	16,520,742.14	8,809.01
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	
Maintenance and expense, Bureau of Pensions, 1931	1,839,241.59		1,839,241.59		1,781,635.70	57,605.89	
Salaries and expenses, employees' retirement, Bureau of Pensions, 1931	110,000.00		110,000.00		109,343.30	656.70	
National Home for Disabled Volunteer Soldiers, 1931	1,269,181.23		1,269,181.23		1,098,739.42	170,441.81	
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	
Miscellaneous	1,137,102.98		1,137,102.98	7,740.29	1,117,831.40	18,108.22	1,163.36
Trust funds, total	3,645,157,956.40	3,704,606,074.35	7,349,764,030.75	84,795,358.62	4,799,076,593.11	19,669,361.64	2,478,075,523.16
U. S. Government life insurance		1,899,779,774.51	1,899,779,774.51	44,718,934.20	633,032,978.71		1,263,252,017.55
National Service life insurance		1,271,776,005.35	1,271,776,005.35	33,897,951.37	41,414,965.86		3,494,778.25
Adjusted-service certificate fund	3,645,157,956.40	179,017,162.22	3,824,175,118.62	1,647,700.54	3,797,641,535.69		1,213,428,295.86
Army, Navy, Marine Corps, and Coast Guard allotments		320,526,075.00	320,526,075.00	49.00	300,845,410.06	19,669,278.12	11,386.82
Vocational rehabilitation, special fund		78,144.50	78,144.50		78,060.98	83.52	
General post fund		3,362,643.48	3,362,643.48	29,155.28	1,853,222.88		1,395,209.75
Horatio Ward fund		21,742.33	21,742.33		21,742.33		114,210.85
Funds due incompetent beneficiaries		2,813,686.46	2,813,686.46	153,847.27	1,411,273.01		1,402,413.45
Personal funds of patients, Veterans' Administration		27,230,840.50	27,230,840.50	4,347,720.96	22,777,403.59		4,453,436.91
Purpose:							
Civil Service retirement and disability fund, annuities and refunds to Aug. 31, 1934			Disbursements		Disbursements by Bureau of Pensions:		Disbursements
Canal Zone retirement and disability fund, annuities and refunds to Aug. 31, 1934			\$249,620,791.07		Army and Navy pensions, 1790 to June 30, 1931		\$8,169,801,911.88
			1,158,146.76		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 \$494,972.22 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 by warrant to Aug. 31, 1942.

⁶ Amount transferred by voucher to National Service life insurance fund for payment

of claims traceable to the extra hazards of military or naval service.

⁷ 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 \$6,693,197.28 are included in the total disbursements from the adjusted service certificate fund.

⁸ Disbursed from July 1, 1935, to date.

TABLE 47.—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
Total to June 30, 1944	\$26,983,551,349.80	\$26,732,772,411.97	\$1,641,390,690.06	\$426,587,865.74	\$153,103,707.16	\$251,411,623.26	\$1,853,222.88	\$21,742.33
1944	828,391,435.33	828,391,436.33	130,979,618.44	³ * 93.00	-----	-----	29,155.28	-----
1943	643,406,394.64	643,406,394.64	114,662,347.69	³ * 215.78	-----	-----	34,156.86	-----
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 4.40	³ * 25.00	134,432.51	1,599.94
1933	868,688,479.42	833,499,000.44	89,956,627.40	³ * 84,361.84	³ 1,008.97	³ 11,647.16	52,637.62	2,584.60
1932	869,099,937.38	841,436,894.77	95,866,758.66	6,528,115.96	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	689,391,143.11	673,288,573.04	40,059,884.49	29,808,711.18	1,276,511.65	8,794,554.14	-----	-----
1928	674,623,245.22	659,870,785.32	37,949,154.33	30,166,865.68	1,214,565.95	8,114,556.87	-----	-----
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	-----	134,465,325.99	4150,028,612.96	-----	-----

Fiscal year	State and Territorial homes	Hospital and domiciliary facilities and services (construction)	National Industrial Recovery Administration Veterans' Administration 1933-39	Public Works Administration Act of 1938 (allotment to Veterans' Administration 1938-43)	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, 1944.....	\$38, 549, 236. 59	\$130, 579, 212. 90	\$3, 018, 704. 79	\$13, 198, 826. 79	\$15, 933, 588, 672. 47	\$217, 363. 75			\$70, 000, 000. 00
1944.....		4, 850, 857. 78			494, 941, 561. 39	10, 500. 00	\$368, 929, 066. 54	\$126, 001, 094. 85	
1943.....		2, 694, 330. 81		26, 158. 49	442, 373, 819. 87	13, 500. 00	329, 574, 732. 85	112, 785, 587. 02	
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	133, 226, 769. 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	4, 354, 999. 35	416, 718, 868. 36	15, 000. 00	307, 512, 130. 34	109, 191, 738. 02	
1938.....	\$45. 66	9, 311, 252. 65	35, 607. 12		402, 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, 669. 31	
1935.....	\$84. 34	1, 416, 735. 22	1, 486, 256. 15		374, 425, 539. 57	18, 370. 00	278, 006, 898. 15	96, 400, 271. 42	
1934.....	\$151, 844. 76	2, 769, 263. 77	401, 384. 18		321, 394, 530. 63	17, 743. 75	227, 797, 923. 21	93, 578, 863. 67	
1933.....	757, 965. 18	13, 517, 369. 43			550, 585, 092. 23	25, 750. 00	428, 456, 151. 69	122, 103, 190. 54	
1932.....	785, 946. 91	12, 875, 744. 03			545, 800, 261. 68	23, 500. 00	421, 367, 015. 55	124, 409, 746. 13	
1931.....	589, 999. 80	9, 040, 319. 81			488, 388, 942. 92		364, 652, 558. 50	123, 736, 384. 42	
1930.....	584, 728. 00	8, 241, 384. 73			418, 432, 808. 91		290, 474, 801. 10	127, 958, 007. 81	
1929.....	584, 049. 33	4, 044, 328. 83			418, 820, 642. 06		287, 065, 745. 65	131, 754, 896. 41	
1928.....	574, 930. 32	5, 221, 569. 72			410, 765, 338. 31		286, 640, 666. 14	124, 124, 672. 17	
1927.....	573, 373. 69	4, 599, 257. 84			403, 629, 677. 56		277, 854, 011. 13	125, 775, 666. 43	
1926.....	612, 100. 35	4, 511, 172. 04			372, 281, 487. 71		247, 259, 215. 27	125, 022, 272. 44	
1925.....	644, 077. 33	3, 894, 675. 86			346, 748, 069. 54		223, 164, 174. 32	123, 583, 895. 22	
1924.....	685, 182. 67	9, 214, 924. 97			345, 489, 769. 01		223, 395, 622. 00	122, 094, 147. 01	
1923.....	727, 438. 96	2, 644, 380. 47			388, 606, 799. 80		255, 724, 424. 72	132, 882, 345. 08	
1922.....	813, 351. 84	916, 500. 00			377, 158, 125. 82		253, 423, 940. 08	123, 734, 185. 74	
1921.....	863, 226. 07				380, 025, 874. 10		\$253, 258, 718. 55	126, 767, 155. 55	
1920.....	865, 449. 57				316, 418, 029. 57		201, 186, 125. 16	115, 231, 904. 41	
1919.....	839, 284. 44				233, 460, 635. 35		132, 926, 906. 52	100, 533, 728. 83	
1918 and prior years.....	27, 898, 928. 03				5, 395, 702, 474. 96				70, 000, 000. 00

See footnotes at end of table.

TABLE 47.—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, 1944...	\$46,217,990.57	\$14,019,736.48	\$32,198,254.09	\$93,439,333.97	\$52,906,995.80	\$40,530,338.17	\$61,603,369.73	\$28,748,117.32	\$32,855,272.41
1944.....	240.00	-----	240.00	2,229,221.29	994,654.96	1,234,566.33	39,048.33	-----	39,048.33
1943.....	240.00	-----	240.00	2,408,854.11	1,156,235.90	1,252,618.21	49,324.00	-----	49,324.00
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	344,965.00	10.00	344,975.00
1930.....	5,703.34	-----	5,703.34	4,555,115.22	2,942,208.17	1,612,907.05	394,898.21	504.00	394,394.21
1929.....	7,201.67	-----	7,201.67	4,451,534.72	2,929,346.20	1,522,188.52	472,693.61	2,239.26	470,454.35
1928.....	8,903.34	-----	8,903.34	3,956,943.80	2,618,189.84	1,338,753.96	544,406.46	5,886.00	538,520.46
1927.....	9,805.66	-----	9,805.66	2,013,766.42	1,356,291.82	657,474.60	568,966.23	7,732.39	561,233.84
1926.....	7,400.00	-----	7,400.00	1,900,185.94	1,309,510.41	590,675.53	434,792.69	12,045.66	422,747.03
1925.....	9,392.00	-----	9,392.00	1,959,110.03	1,351,707.92	607,402.11	506,897.46	15,818.54	491,078.92
1924.....	13,383.00	-----	13,383.00	1,919,223.65	1,350,004.25	569,219.40	580,601.07	29,347.47	551,263.55
1923.....	18,010.00	-----	18,010.00	1,907,377.05	1,340,124.36	567,252.69	717,847.72	47,961.33	669,886.44
1922.....	19,957.00	-----	19,957.00	1,796,309.74	1,276,274.80	520,034.94	775,913.25	59,814.62	716,098.63
1921.....	24,160.21	-----	24,160.21	1,565,862.41	1,094,925.24	470,937.17	888,024.64	74,546.06	813,478.58
1920.....	21,145.03	-----	21,145.03	1,746,308.97	1,209,715.83	536,593.14	676,682.58	62,665.46	614,017.12
1919.....	17,704.33	-----	17,704.33	1,561,537.49	1,191,146.37	370,391.12	758,156.19	88,499.09	669,657.10
1918 and prior years.....	46,031,563.82	14,019,736.48	32,011,827.34	15,144,212.92	5,706,725.59	9,437,487.33	52,148,138.86	28,339,898.58	23,808,240.28

Army and Navy pensions and military and naval compensation--Continued

Fiscal year	Army and Navy pensions and military and naval compensation--Continued					
	Civil War			War with Spain		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
Total to June 30, 1944	\$8,107,520,873.66			\$2,040,678,786.62	\$1,704,125,477.37	\$336,553,309.25
1944	13,895,224.39	\$546,898.88	\$13,348,325.51	125,055,898.69	100,595,494.34	24,460,404.35
1943	16,553,415.09	870,564.63	15,682,850.46	123,988,548.48	99,457,260.43	23,531,288.05
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	33,178,751.64	4,622,304.21	28,556,447.43	125,297,729.98	105,035,718.76	20,232,011.22
1938	39,233,134.65	6,448,253.46	32,784,881.19	118,183,018.33	98,850,424.84	19,332,593.49
1937	46,595,957.96	8,967,519.20	37,628,438.76	114,924,124.83	96,618,456.10	18,305,668.73
1936	55,636,809.27	12,298,487.29	43,338,321.98	108,584,105.11	91,872,486.05	16,711,619.06
1935	63,529,882.72	16,144,255.36	47,385,627.36	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	107,865,760.83	37,958,493.14	69,907,267.74	113,758,457.43	99,118,249.74	14,640,207.69
1931	121,993,750.49	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	11,383,648.69
1929	143,594,291.63	57,119,891.76	86,474,399.92	76,845,704.28	65,461,824.31	11,383,879.97
1928	149,668,976.19	69,710,306.28	79,958,669.91	70,674,419.27	60,058,722.71	10,615,696.56
1927	166,493,208.58	81,065,502.37	84,827,706.21	57,232,828.30	47,716,422.69	9,516,405.61
1926	171,605,623.27	85,735,598.99	85,870,024.28	30,223,218.67	24,233,115.04	5,990,103.63
1925	186,208,394.36	95,455,326.21	90,753,068.15	25,098,500.89	19,728,876.36	5,369,624.53
1924	202,999,955.16	107,377,798.96	95,622,156.20	21,139,863.45	16,118,296.53	5,021,566.92
1923	238,924,931.94	130,616,234.36	108,308,697.58	17,886,821.28	14,083,567.00	3,803,254.28
1922	236,151,244.32	133,105,620.62	103,045,623.70	11,639,340.73	9,698,181.14	1,941,159.59
1921	246,584,639.64	141,413,236.45	105,171,403.19	6,171,569.82	4,424,397.09	1,747,172.73
1920	202,586,306.04	112,335,359.85	90,250,946.19	4,624,098.68	3,023,119.18	1,600,979.50
1919	212,211,890.76	119,463,926.53	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 47.—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				
						Total	Service-connected disability compensation	Emergency officers' retirement pay	Disability allowance or non-service pension	
Total to June 30, 1944.....	\$269,656,559.53	\$207,013,193.31	\$62,643,366.22	\$16,513,425.54	\$5,158,714,183.49	\$4,216,238,401.35	\$3,714,628,423.40	\$85,928,482.44	\$415,681,495.51	
1944.....	23,206,833.51	16,902,171.97	6,304,661.54	-----	268,269,499.44	204,665,803.28	162,466,628.74	4,202,834.33	37,996,340.21	
1943.....	22,812,363.79	17,162,826.52	5,643,537.27	-----	270,956,692.75	208,107,227.65	165,865,297.31	4,362,630.47	37,879,290.87	
1942.....	19,293,923.49	15,623,585.08	3,673,338.41	-----	263,870,650.55	199,371,996.01	168,362,812.92	4,405,839.98	23,603,293.11	
1941.....	17,669,292.84	14,382,840.09	3,285,452.75	-----	261,939,634.55	196,676,253.85	169,142,735.47	4,114,971.80	23,418,546.58	
1940.....	15,811,766.25	12,728,872.47	3,082,893.78	-----	254,846,261.38	190,648,859.39	168,387,884.83	2,936,259.11	19,324,715.45	
1939.....	11,839,643.30	8,929,468.26	2,910,175.04	-----	242,865,913.83	187,040,507.12	166,948,863.01	3,117,329.96	17,100,317.81	
1938.....	11,514,617.36	8,868,785.83	2,645,831.53	-----	230,203,176.35	185,220,091.13	166,875,363.36	3,138,955.75	13,758,823.03	
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	3,233,359.64	12,710,374.11	
1936.....	9,710,465.11	7,434,834.45	2,275,630.66	-----	221,156,044.87	185,375,770.67	169,382,036.92	2,709,127.88	11,543,369.84	
1935.....	9,237,599.82	7,341,495.86	1,895,103.96	-----	219,851,128.63	186,129,825.82	171,877,328.10	2,181,249.52	9,784,579.12	
1934.....	7,832,600.47	6,223,411.08	1,609,189.39	-----	184,197,523.53	151,411,651.61	139,445,822.97	9,998,980.32	85,186,547.12	
1933.....	6,400,478.06	5,241,451.38	1,159,026.68	-----	315,575,802.34	279,989,426.13	184,833,898.69	11,553,143.57	75,458,233.37	
1932.....	5,966,519.43	4,860,875.59	1,105,643.84	-----	313,280,303.57	276,561,186.24	189,549,809.30	10,937,594.04	29,689,567.05	
1931.....	5,269,558.41	4,279,663.04	989,895.37	-----	253,983,859.62	222,538,236.76	181,911,075.67	11,229,262.01	-----	
1930.....	4,696,831.38	3,802,089.76	894,741.62	-----	199,244,603.09	166,274,152.22	155,044,890.21	4,795,658.76	-----	
1929.....	4,502,676.52	3,655,087.62	847,588.90	-----	188,946,539.58	157,897,356.50	153,101,697.74	-----	-----	
1928.....	4,095,763.23	3,255,566.50	840,196.73	-----	181,815,926.02	150,991,994.81	150,991,994.81	-----	-----	
1927.....	3,818,070.22	2,958,571.78	859,498.44	-----	173,493,032.15	144,149,490.03	144,149,490.03	-----	-----	
1926.....	3,655,799.32	2,713,805.36	941,993.96	-----	164,454,467.82	133,255,139.81	133,255,139.81	-----	-----	
1925.....	3,350,284.66	2,471,169.57	879,115.09	-----	129,615,490.14	104,141,275.72	104,141,275.72	-----	-----	
1924.....	3,321,179.22	2,417,027.52	904,151.70	-----	115,515,563.51	96,103,147.27	96,103,147.27	-----	-----	
1923.....	3,532,595.71	2,569,043.11	963,552.60	-----	125,619,186.05	107,067,474.56	107,037,474.56	-----	-----	
1922.....	3,401,172.47	2,485,436.80	915,735.67	-----	123,374,188.31	103,798,612.10	103,798,612.10	-----	-----	
1921.....	3,456,191.45	2,501,808.01	954,383.44	4,978.13	121,330,447.80	103,744,827.57	103,744,827.57	-----	-----	
1920.....	3,604,038.60	2,522,774.08	1,081,264.52	-----	103,159,449.67	82,032,490.76	82,032,490.76	-----	-----	
1919.....	3,701,782.83	2,619,732.40	1,082,050.43	-----	11,331,374.62	6,554,822.72	6,554,822.72	-----	-----	
1918 and prior years	46,540,403.16	34,113,772.01	12,426,636.15	16,503,447.41	348,608.58	175,483.40	175,483.40	-----	-----	

Army and Navy pensions and military and naval compensation—Continued

Fiscal year	World War I—Continued			World War II					Deceased veterans	Military and naval insurance
	Deceased veterans			Total World War II	Living veterans					
	Total	Service-connected	Non-Service-connected		Total	Service-connected	Increased payments on account of vocational training (Pub. 16)	Retired reserve officers and enlisted men ⁷		
Total to June 30, 1944.....	\$942,475,782.14	\$881,360,095.76	\$61,115,686.38	\$69,026,765.61	\$48,056,574.15	\$45,703,986.76	\$566,667.96	\$1,785,919.43	\$20,970,191.46	\$2,202,665,256.54
1944.....	\$63,603,696.16	\$52,316,597.13	\$11,287,099.03	\$62,235,095.74	\$45,224,043.11	\$43,102,931.69	\$566,667.96	\$1,554,443.46	\$17,011,052.63	\$10,262,796.49
1943.....	62,849,465.10	51,660,113.69	11,189,351.41	6,590,881.65	2,820,617.72	2,589,141.75	.....	231,475.97	3,770,263.93	14,489,489.50
1942.....	64,498,654.54	53,817,353.17	10,681,301.37	200,788.22	11,913.32	11,913.32	.....	.....	188,874.90	15,490,931.27
1941.....	65,263,380.70	55,458,891.49	9,804,489.21	.....	.....	.....	.....	.....	.....	15,360,559.61
1940.....	64,197,401.99	56,799,064.01	7,398,337.98	.....	.....	.....	.....	.....	.....	19,601,576.82
1939.....	55,825,406.71	51,436,165.79	4,389,240.92	.....	.....	.....	.....	.....	.....	38,393,938.70
1938.....	44,983,085.22	42,359,416.32	2,623,668.90	.....	.....	.....	.....	.....	.....	82,521,520.30
1937.....	36,153,507.57	34,301,524.70	1,851,982.87	.....	.....	.....	.....	.....	.....	88,051,778.37
1936.....	35,780,274.20	34,542,723.57	1,237,550.63	.....	.....	.....	.....	.....	.....	94,634,981.15
1935.....	33,721,302.81	33,068,638.75	652,664.06	.....	.....	.....	.....	.....	.....	100,355,245.92
1934.....	32,785,871.92	32,785,871.92	.....	.....	.....	.....	.....	.....	.....	103,268,273.83
1933.....	35,586,376.21	35,586,376.21	.....	.....	.....	.....	.....	.....	.....	123,038,781.65
1932.....	36,719,123.33	36,719,123.33	.....	.....	.....	.....	.....	.....	.....	123,740,592.58
1931.....	31,445,622.86	31,445,622.86	.....	.....	.....	.....	.....	.....	.....	117,924,352.03
1930.....	32,970,453.87	32,970,453.87	.....	.....	.....	.....	.....	.....	.....	122,768,894.22
1929.....	31,049,183.08	31,049,183.08	.....	.....	.....	.....	.....	.....	.....	121,349,027.79
1928.....	30,823,931.21	30,823,931.21	.....	.....	.....	.....	.....	.....	.....	120,770,802.24
1927.....	29,343,542.07	29,343,542.07	.....	.....	.....	.....	.....	.....	.....	120,963,998.81
1926.....	31,199,328.01	31,199,328.01	.....	.....	.....	.....	.....	.....	.....	136,975,113.97
1925.....	25,474,214.42	25,474,214.42	.....	.....	.....	.....	.....	.....	.....	104,136,493.50
1924.....	19,412,416.24	19,412,416.24	.....	.....	.....	.....	.....	.....	.....	101,239,648.19
1923.....	18,551,711.49	18,551,711.49	.....	.....	.....	.....	.....	.....	.....	99,418,389.29
1922.....	16,575,576.21	16,575,576.21	.....	.....	.....	.....	.....	.....	.....	102,988,870.13
1921.....	17,585,620.23	17,585,620.23	.....	.....	.....	.....	.....	.....	.....	94,904,353.38
1920.....	21,126,968.91	21,126,968.91	.....	.....	.....	.....	.....	.....	.....	85,926,099.99
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 47.—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	U. S. Government life insurance	National Service life insurance		Adjusted compensation			Vocational Rehabilitation revolving fund World War II
		Appropriated fund	Trust fund	Adjusted-service certificate fund	Adjusted-service and dependent pay	Loans to veterans for transportation	
Total to June 30, 1944.....	\$ 633,032,978.71	\$ 120,725,092.77	\$41,414,965.86	\$3,797,641,535.69	\$55,577,663.86	\$76,103.36	\$13,645.00
1944.....	44,718,934.20	102,429,163.08	33,897,951.37	1,647,700.54	89,464.03		13,645.00
1943.....	39,314,670.28	18,295,929.69	6,549,351.07	996,953.80	167,728.48		
1942.....	44,481,192.02		960,608.14	43,227,404.24	253,196.34		
1941.....	55,826,658.44		7,055.28	2,656,735.71	399,566.38		
1940.....	69,812,755.14			9,234,571.86	681,304.19		
1939.....	35,331,225.52			7,413,848.79	1,185,414.37		
1938.....	31,635,613.35			13,837,588.33	1,352,099.16		
1937.....	29,396,384.23			282,656,226.02	1,546,168.24		
1936.....	28,296,446.29			3,228,421,888.82	1,089,821.20		
1935.....	27,172,039.14			25,562,460.85	1,361,408.31		
1934.....	26,073,360.78			23,413,326.01	1,895,111.07	4,214.55	
1933.....	28,061,672.89			24,621,384.22	2,252,360.76	71,888.81	
1932.....	28,736,667.22			23,215,621.33	2,480,264.29		
1931.....	25,951,864.23			19,391,652.05	2,463,148.16		
1930.....	24,677,347.60			20,131,368.75	3,130,214.35		
1929.....	22,301,640.58			19,744,738.58	6,453,346.34		
1928.....	17,664,329.21			17,098,354.86	10,152,767.74		
1927.....	11,864,371.29			14,407,783.32	9,959,630.34		
1926.....	9,882,287.93			15,354,526.61	5,626,193.46		
1925.....	8,962,316.34			4,607,401.00	3,038,456.65		
1924.....	7,481,512.37						
1923.....	6,700,194.79						
1922.....	6,084,931.08						
1921.....	2,056,695.47						
1920.....	47,868.32						
1919.....							
1918 and prior years.....							

Fiscal year	Vocational training World War I	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, 1944.....	\$644,866,363.65	\$582,930,858.91	\$35,078,013.20	\$1,411,273.01	\$22,777,403.59	\$1,257,752.76	\$249,620,791.07	\$1,158,146.76
1944.....	*4,737.51	*3,998.78	-----	153,847.27	4,347,720.96	7,849.79	-----	-----
1943.....	*3,452.55	*2,641.23	-----	89,187.24	3,078,508.21	140,072.21	-----	-----
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	1,500.00	-----	-----	13,535.10	9,027,883.26	-----
1924.....	106,961,887.06	13,082.95	4,100.00	-----	-----	*251.16	8,552,197.74	-----
1923.....	149,499,849.53	*273,582.36	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, 1944, \$1,668.95.

² Salaries and expenses include increase of compensation, printing and binding, administrative expenses, adjusted compensation, administrative expenses, Adjusted Compensation Payment Act, 1936, and Emergency Fund for the President (allot. to V. A.) 1942-44. Medical, hospital, and domiciliary services are included from June 30, 1931, to date and State and Territorial homes for the fiscal years 1934-44.

³ Disbursed from appropriations for previous years.

⁴ Includes construction.

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

⁶ Includes unclassified \$4,978.13.

⁷ Disbursements for Retired Reserve officers were included in Regular Establishment, living veterans, prior to fiscal year 1943.

⁸ Includes encumbrances.

⁹ Amount transferred by voucher to National Service life insurance fund for payment of claims traceable to the extra hazards of military or naval service.

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 Includes \$139,921.36 Emergency Relief (transfers from W. P. A.) 1941-43.

*Credit.

NOTE.—The total amount disbursed from insurance premiums, allotments deducted from pay of World War I veterans while in service, etc., \$1,491,110,761.15.

TABLE 48.—An approximate distribution of expenditures by States during fiscal year 1944, showing the number of beneficiaries as of June 30, 1944

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and certain retirement pay on June 30, 1944, and disbursements for these benefits during the fiscal year 1944													
	World War II								World War I					
	Living veterans								Living veterans					
	Service-connected		Increased payments on account of vocational training (Pub. 16) ¹		Reserve officers		Total living veterans		Deceased veterans		Service-connected ²		Non-service-connected	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama	5,102	\$1,019,094	89	\$16,805	15	\$13,756	5,117	\$1,049,655	625	\$379,672	7,048	\$3,043,644	2,294	\$1,038,988
Arizona	1,051	256,399	14	2,644	4	2,685	1,055	261,728	142	81,899	2,685	1,878,636	2,816	354,518
Arkansas	2,974	677,709	70	13,218	21	25,194	2,995	716,121	429	261,116	6,107	2,898,667	2,102	974,594
California	12,369	2,926,661	204	38,521	115	134,462	12,484	3,099,644	2,598	1,727,659	27,836	14,894,920	6,217	2,764,235
Colorado	1,590	408,771	22	4,154	29	29,663	1,619	442,588	321	197,388	4,468	2,756,594	1,133	486,886
Connecticut	3,494	752,933	36	6,798	19	21,190	3,513	780,921	252	151,998	4,838	2,410,004	681	304,913
Delaware	271	50,134	4	755	4	7,302	275	58,191	36	22,551	336	163,933	68	29,551
District of Columbia	2,499	514,677	65	12,274	25	31,155	2,524	558,106	249	168,833	3,410	1,724,336	778	340,969
Florida	3,234	806,967	89	16,805	38	38,486	3,272	862,258	576	365,058	5,602	3,104,225	1,887	863,713
Georgia	4,811	1,044,707	29	5,476	34	37,425	4,845	1,087,608	716	438,470	6,779	3,374,209	2,058	972,933
Idaho	665	162,696	19	3,588	8	6,803	673	173,087	117	69,584	1,134	543,634	335	142,899
Illinois	12,333	2,307,222	143	27,002	74	72,164	12,407	2,406,388	1,158	699,192	15,949	7,016,572	4,698	1,959,415
Indiana	4,335	855,035	45	8,497	35	32,864	4,370	896,396	550	323,750	9,275	4,150,542	1,622	716,621
Iowa	3,551	827,925	51	9,630	18	19,085	3,569	856,640	505	308,778	5,081	2,379,998	1,865	838,162
Kansas	2,397	537,197	41	7,742	12	14,203	2,409	559,142	392	244,692	3,898	1,752,785	1,452	632,622
Kentucky	5,194	1,085,750	31	5,854	24	22,837	5,218	1,114,441	708	420,438	9,878	4,427,311	1,773	819,339
Louisiana	3,359	776,596	73	13,784	23	25,820	3,382	816,200	547	343,731	4,761	2,316,104	1,712	809,124
Maine	1,175	264,814	25	4,721	9	10,280	1,184	279,315	147	92,999	1,903	940,408	542	256,738
Maryland	3,100	722,988	66	12,462	23	21,701	3,123	757,151	325	204,223	4,470	2,457,298	1,073	453,599
Massachusetts	6,785	1,502,018	154	29,079	55	66,187	6,840	1,597,284	927	549,711	15,066	7,400,583	2,794	1,213,711
Michigan	8,188	1,349,167	46	8,686	52	52,030	8,240	1,409,883	765	456,240	10,567	4,569,769	1,843	800,038
Minnesota	4,200	1,017,577	174	32,856	26	30,696	4,226	1,081,129	536	317,859	9,973	5,252,198	2,051	900,533
Mississippi	3,423	779,821	42	7,991	21	25,923	3,444	813,375	463	278,588	8,189	3,766,562	1,399	633,412
Missouri	5,562	1,175,663	93	17,561	37	37,832	5,599	1,231,056	767	469,962	11,169	4,990,560	2,478	1,142,478
Montana	593	136,683	20	3,776	5	4,440	588	144,899	117	67,224	1,899	932,112	280	123,160
Nebbraska	1,541	308,706	18	3,399	17	20,078	1,568	332,186	242	152,182	2,557	1,085,747	833	385,460
Nevada	158	32,172	2	378	4	3,855	158	36,405	26	13,583	522	49,537	107	48,616
New Hampshire	606	136,337	25	4,721	10	10,503	616	154,561	102	62,180	1,270	632,773	273	131,847

New Jersey.....	6,825	1,149,986	68	12,840	40	38,474	6,865	1,201,300	631	362,086	7,118	3,395,507	1,693	733,633
New Mexico.....	833	219,565	19	3,588	7	6,941	840	230,094	176	98,611	1,932	1,146,960	549	241,759
New York.....	25,459	4,438,299	175	33,045	152	167,051	25,611	4,638,395	2,270	1,304,721	24,716	11,550,146	7,872	3,280,912
North Carolina.....	5,224	1,093,343	42	7,931	15	15,270	5,239	1,116,544	745	458,617	5,190	2,820,423	1,929	889,572
North Dakota.....	725	181,407	18	3,399	7	7,423	732	192,229	123	74,356	1,393	690,625	345	155,954
Ohio.....	11,953	2,400,040	189	35,688	76	78,446	12,029	2,514,174	1,133	666,879	19,882	9,067,402	4,378	1,908,187
Oklahoma.....	3,041	748,110	35	6,609	20	26,651	3,061	781,370	618	365,740	6,589	2,948,149	1,583	738,538
Oregon.....	1,759	439,117	30	5,665	17	19,980	1,776	464,762	261	159,507	3,987	2,004,926	994	437,715
Pennsylvania.....	12,524	2,392,583	179	33,800	72	74,597	12,596	2,500,980	1,559	909,814	21,291	9,960,308	4,703	2,146,281
Rhode Island.....	1,143	238,276	23	4,343	9	11,559	1,152	254,178	139	83,254	1,768	819,256	381	173,161
South Carolina.....	1,967	397,821	29	5,476	23	27,380	1,990	430,677	410	238,477	3,934	1,752,489	1,399	661,994
South Dakota.....	579	139,530	14	2,644	6	5,673	585	147,847	120	72,686	1,697	761,420	533	222,336
Tennessee.....	5,845	1,066,762	30	5,665	23	19,900	5,868	1,092,327	596	356,405	7,499	3,807,140	1,842	844,913
Texas.....	10,425	2,293,618	113	21,337	91	100,801	10,516	2,415,756	2,076	1,326,022	15,392	7,401,003	4,227	1,964,802
Utah.....	993	256,993	49	9,252	10	13,326	1,003	279,571	134	82,188	1,343	648,348	217	100,191
Vermont.....	340	89,486	14	2,643	6	5,748	346	97,877	89	52,636	1,017	518,646	234	111,721
Virginia.....	3,374	728,553	52	9,819	30	31,350	3,404	769,722	679	428,803	5,127	2,354,005	1,499	609,070
Washington.....	2,415	576,646	46	8,686	23	25,206	2,438	610,538	478	317,239	5,174	2,478,053	1,153	484,541
West Virginia.....	2,845	581,727	38	7,175	17	15,064	2,862	603,966	361	206,076	3,563	1,570,913	987	450,120
Wisconsin.....	4,405	865,120	141	26,624	30	33,420	4,435	925,164	642	413,062	8,509	3,733,671	2,123	882,516
Wyoming.....	383	96,789	7	1,322	1	860	384	98,971	41	28,372	793	379,455	303	110,383
Total, United States.....	207,607	42,832,393	3,001	566,668	1,432	1,543,739	209,039	44,942,800	27,619	16,874,211	334,504	160,922,506	84,108	37,290,353
United States possessions and foreign countries.....	912	270,539	-----	-----	11	10,704	923	281,243	216	136,842	2,807	1,544,123	1,592	705,987
Grand total.....	208,519	43,102,932	3,001	566,668	1,443	1,554,443	209,962	45,224,043	27,835	17,011,053	337,311	162,466,629	85,700	37,996,340

TABLE 48.—An approximate distribution of expenditures by States during fiscal year 1944, showing the number of beneficiaries as of June 30, 1944—Continued

Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and certain retirement pay on June 30, 1944, and disbursements for these benefits during the fiscal year 1944—Continued																		
State	World War I—Continued										War of 1812		Mexican War		Indian Wars			
	Living veterans—Continued				Deceased veterans						Deceased veterans		Deceased veterans		Living veterans		Deceased veterans	
	Emergency officers' retirement pay ³		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
Alabama	43	\$75,995	9,385	\$4,158,627	1,864	\$1,117,170	644	\$275,991	2,508	\$1,393,161								
Arizona	29	45,488	3,530	2,278,642	508	311,083	124	50,345	632	361,428			4	\$2,347	4	\$2,460	6	\$2,614
Arkansas	42	73,124	8,251	3,946,385	1,394	868,870	448	199,332	1,842	1,068,202					95	78,210	106	47,067
California	364	597,848	34,417	18,257,003	5,427	3,200,711	1,727	690,290	7,154	3,991,001			1	880	2	1,452	22	9,055
Colorado	63	105,141	5,664	3,348,621	1,009	605,267	237	102,113	1,246	707,380			7	3,521	201	157,592	382	167,057
Connecticut	31	47,251	5,550	2,762,168	963	567,062	353	149,705	1,316	716,767					22	16,863	45	20,153
Delaware	5	8,027	409	201,511	126	74,850	31	11,897	157	86,747					5	3,955	17	6,951
District of Columbia	67	116,350	4,255	2,181,655	738	442,105	239	101,819	977	543,924			1	587	2	1,336	1	594
Florida	105	175,582	7,594	4,146,520	1,455	863,025	512	203,164	1,967	1,066,189					21	17,966	75	33,521
Georgia	72	116,615	8,909	4,463,757	2,104	1,276,261	717	306,806	2,821	1,583,067			2	1,174	22	20,173	41	16,992
Idaho	4	9,248	1,473	695,781	276	160,134	94	43,510	370	205,644					4	3,651	19	8,437
Illinois	134	217,418	20,781	9,193,405	4,245	2,498,350	1,374	562,587	5,619	3,060,937			1	880	12	8,778	30	13,677
Indiana	46	77,637	10,943	4,944,800	2,144	1,287,280	747	313,054	2,891	1,600,394			3	1,608	58	46,653	98	39,961
Iowa	13	24,212	6,959	3,242,372	1,489	882,521	358	152,551	1,847	1,035,072			2	1,174	35	25,179	60	25,631
Kansas	33	57,799	5,383	2,443,206	1,265	751,335	308	126,367	1,573	877,702			1	880	30	20,726	35	14,437
Kentucky	31	49,514	11,682	5,296,164	2,194	1,346,577	830	356,452	3,024	1,708,022			1	352	35	25,805	100	41,625
Louisiana	23	40,127	6,496	3,165,355	1,839	1,121,350	431	184,052	2,270	1,306,402			3	1,760	17	14,415	38	16,873
Maine	12	19,976	2,457	1,217,122	590	358,405	163	71,853	753	430,288			2	1,174	4	4,294	14	5,609
Maryland	43	72,806	5,586	2,983,703	1,127	668,910	389	162,775	1,516	831,685					3	3,529	4	1,842
Massachusetts	114	195,450	17,974	8,809,744	3,109	1,887,525	1,212	523,633	4,321	2,411,158					26	19,846	61	26,142
Michigan	57	96,115	12,457	5,465,922	2,377	1,408,909	793	333,376	3,170	1,742,285					27	19,524	86	37,561
Minnesota	47	76,717	12,071	6,229,448	1,967	1,191,922	551	239,228	2,538	1,431,159			1	587	27	21,632	73	31,524
Mississippi	16	26,210	9,554	4,426,184	1,502	953,586	505	220,747	2,007	1,174,333					40	30,300	45	19,428
Missouri	68	109,509	13,705	6,242,547	2,867	1,712,753	950	393,539	3,817	2,106,292			1	1,174			4	2,198
Montana	10	15,957	2,189	1,071,229	282	164,601	113	46,150	395	210,731			6	2,934	27	22,330	70	29,350
Nebraska	11	16,318	3,881	1,487,525	714	418,794	168	70,574	882	489,368					49	38,343	52	22,220
Nevada	3	4,356	642	302,509	38	20,745	24	10,417	62	31,162					21	15,417	48	20,866
New Hampshire	11	17,281	1,654	781,901	364	212,337	106	45,058	470	257,395					1	668	3	1,307

New Jersey	64	108,336	8,875	4,237,476	2,085	1,231,115	683	288,000	2,768	1,519,115			1	587	17	15,818	68	27,984
New Mexico	9	14,435	2,490	1,403,154	396	238,482	118	50,994	514	289,476			1	587	34	22,628	65	26,914
New York	207	337,589	32,795	15,168,647	6,809	4,057,551	2,362	1,000,747	9,171	5,058,298			2	1,174	55	42,413	144	60,637
North Carolina	48	79,448	7,167	3,789,443	1,854	1,118,967	583	256,923	2,437	1,375,890			2	939	5	3,924	4	1,842
North Dakota	1	2,178	1,739	848,757	307	185,084	91	42,362	398	227,446					5	3,918	18	6,773
Ohio	104	176,635	24,364	11,152,204	4,014	2,374,471	1,463	613,537	5,477	2,988,008			2	939	42	31,624	114	48,006
Oklahoma	22	35,729	8,194	3,722,416	1,573	936,693	493	205,286	2,066	1,141,979			1	587	24	19,487	71	29,730
Oregon	37	60,423	5,018	2,503,064	788	460,186	208	85,666	996	545,852	1	240	1	587	26	19,730	74	32,416
Pennsylvania	145	229,259	26,139	12,335,848	5,360	3,195,610	1,908	819,865	7,268	4,015,475			3	1,760	62	49,994	111	47,198
Rhode Island	10	16,643	2,159	1,009,060	360	219,102	111	46,319	471	265,421					4	2,715	7	3,149
South Carolina	42	72,372	5,375	2,486,855	1,300	799,864	429	185,188	1,729	985,052					3	2,211	7	3,089
South Dakota	4	6,313	2,234	990,074	430	252,462	97	42,512	527	294,974					58	46,477	61	26,177
Tennessee	43	75,709	9,384	4,727,753	2,342	1,409,994	707	304,309	3,049	1,714,303			3	1,760	11	6,536	31	12,239
Texas	116	191,557	19,735	9,557,362	4,068	2,445,762	1,172	487,787	5,240	2,933,549			8	4,695	47	36,909	245	107,015
Utah	2	3,309	1,562	751,848	294	185,821	81	35,777	375	221,598					12	9,956	102	44,643
Vermont	4	8,532	1,255	638,899	308	185,340	79	35,640	387	220,980							3	1,188
Virginia	59	97,072	6,685	3,060,147	1,803	1,074,698	520	222,557	2,323	1,297,255			1	880	14	11,821	34	15,542
Washington	34	53,684	6,361	3,016,278	1,172	675,668	335	138,220	1,507	813,888					43	28,265	99	39,189
West Virginia	20	36,300	4,570	2,057,333	1,107	669,129	318	141,035	1,425	810,164			1	880	1	668	6	2,674
Wisconsin	51	88,570	10,683	4,704,757	2,132	1,284,147	599	256,392	2,731	1,540,539			1	880	13	9,914	34	14,021
Wyoming	3	4,669	1,099	494,507	97	55,281	43	16,634	140	71,915					9	6,172	24	10,041
Total, United States	2,522	4,186,829	421,134	202,399,688	82,596	49,427,865	26,548	11,223,135	109,144	60,651,000	1	240	65	38,461	1,278	994,655	2,866	1,226,783
United States possessions and foreign countries	10	16,005	4,409	2,266,115	4,970	2,888,732	149	63,964	5,119	2,952,696			1	587			19	7,783
Grand total	2,532	4,202,834	425,543	204,665,803	87,566	52,316,597	26,697	11,287,099	114,263	63,603,696	1	240	66	30,048	1,278	994,655	2,885	1,234,566

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TABLE 48.—An approximate distribution of expenditures by States during fiscal year 1944, showing the number of beneficiaries as of June 30, 1944—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and certain retirement pay on June 30, 1944, and disbursements for these benefits during the fiscal year 1944—Continued											
	Civil War				Spanish-American War				Regular Establishment			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama			137	\$61,391	1,173	\$889,235	752	\$273,189	758	\$292,910	290	\$135,116
Arizona	2	\$2,304	70	32,022	755	568,687	255	90,270	361	214,291	73	34,889
Arkansas	5	7,890	403	185,271	1,522	1,234,921	602	224,570	683	284,363	170	78,880
California	45	57,906	2,218	1,090,340	16,380	12,488,083	7,328	2,613,972	5,106	2,106,616	1,456	690,679
Colorado	12	15,837	348	172,462	1,371	1,036,614	580	213,518	974	584,750	173	82,173
Connecticut	3	5,615	284	140,011	1,443	1,055,231	770	279,734	501	187,226	119	52,909
Delaware			63	30,074	258	189,986	146	52,036	65	25,048	24	9,727
District of Columbia			188	93,245	1,789	1,291,612	1,168	434,016	1,299	478,521	434	213,900
Florida	7	9,790	371	183,025	4,212	3,203,425	1,384	487,237	878	361,871	276	135,472
Georgia	1	1,152	81	37,171	1,598	1,208,432	1,209	443,539	1,064	394,044	406	190,337
Idaho	1	1,728	96	46,109	556	404,110	185	70,873	130	55,523	31	14,028
Illinois	28	39,823	1,921	931,105	6,982	5,229,224	3,279	1,183,702	1,626	587,054	411	182,186
Indiana	16	22,460	1,616	771,528	4,295	3,345,235	1,963	711,807	1,241	439,179	303	135,895
Iowa	18	25,051	942	468,805	1,882	1,428,480	873	315,800	437	163,601	134	62,066
Kansas	14	21,107	1,153	579,292	2,032	1,540,910	957	350,670	443	191,281	156	70,662
Kentucky	12	15,549	876	375,495	2,872	2,231,323	1,379	513,823	1,302	468,129	387	174,859
Louisiana	3	5,183	178	82,121	1,278	968,418	851	306,242	531	198,553	176	84,795
Maine	6	6,911	398	183,287	951	709,796	420	154,199	239	97,452	105	49,893
Maryland	4	4,607	314	151,409	1,716	1,289,737	1,174	437,342	737	282,465	291	131,655
Massachusetts	8	15,837	931	457,825	4,503	3,401,405	2,660	982,859	1,256	472,225	495	224,640
Michigan	11	19,724	1,077	521,181	4,484	3,394,593	2,022	730,608	1,247	417,243	278	127,563
Minnesota	13	17,853	456	227,030	2,140	1,621,154	929	338,342	516	198,135	131	61,354
Mississippi	1	2,304	131	60,232	783	600,767	481	175,532	499	197,766	142	67,750
Missouri	21	31,818	1,703	816,759	4,119	3,086,356	2,045	743,722	1,004	383,377	248	116,894
Montana			86	42,691	704	524,025	261	94,920	122	45,192	32	16,022
Nebraska	11	15,837	441	222,418	1,188	912,360	498	181,366	210	84,576	69	31,492
Nevada			10	4,958	246	182,089	68	25,015	68	20,403	5	2,233
New Hampshire	6	9,070	162	78,955	559	422,302	290	107,397	118	45,201	56	25,082
New Jersey	7	8,178	556	271,371	4,128	2,987,161	2,378	864,055	930	320,651	313	147,158
New Mexico	1	576	70	33,826	399	298,296	165	60,208	234	131,101	49	20,157
New York	18	25,627	1,742	849,677	10,803	7,934,748	6,619	2,439,842	2,826	1,035,477	951	452,254
North Carolina	1	1,584	153	68,679	1,529	1,169,728	975	361,532	997	423,203	325	148,407
North Dakota			47	24,960	231	217,411	106	38,938	49	19,694	20	9,940
Ohio	36	50,391	2,148	1,045,522	8,524	6,532,876	3,768	1,370,287	1,833	641,827	429	185,491

Oklahoma.....	16	19,580	575	282,166	1,591	1,212,193	778	285,888	643	262,386	180	80,179
Oregon.....	6	8,149	411	200,386	2,304	1,758,207	856	310,989	541	188,735	120	54,308
Pennsylvania.....	17	25,253	1,781	856,571	8,884	6,704,508	4,824	1,763,346	2,247	898,010	650	286,120
Rhode Island.....			129	62,454	627	479,755	450	165,950	210	84,383	95	46,781
South Carolina.....			50	22,152	860	658,330	668	251,903	492	188,354	189	88,008
South Dakota.....												
Tennessee.....	1	2,304	141	69,509	493	375,655	156	58,494	112	48,898	36	16,592
Texas.....	4	7,487	633	287,035	2,570	2,020,123	1,463	539,016	1,137	433,973	349	157,497
Utah.....	7	8,494	456	214,533	3,999	3,047,795	2,261	820,598	2,304	966,959	774	379,439
Vermont.....	1	1,152	42	21,149	382	277,164	176	64,699	158	54,560	45	22,197
Virginia.....			175	81,990	356	276,657	205	78,342	88	36,772	33	15,310
Washington.....	2	3,455	210	97,104	2,087	1,555,666	1,522	557,963	1,076	404,231	463	224,300
West Virginia.....	6	9,070	479	238,429	3,530	2,654,856	1,322	478,772	960	349,077	233	102,564
Wisconsin.....	2	2,880	383	178,801	1,206	921,358	1,620	224,531	455	165,282	131	56,558
Wyoming.....	10	17,363	609	301,791	2,454	1,870,315	1,055	386,160	629	219,407	155	74,021
			48	21,865	339	241,212	123	45,941	97	33,595	15	5,730
Total, United States.....	383	546,899	27,492	13,276,182	129,142	97,652,574	65,019	23,703,774	41,503	16,189,580	12,426	5,775,782
United States possessions and foreign countries.....			158	72,144	4,266	2,942,920	2,040	756,630	1,392	712,592	1,266	528,880
Grand total.....	383	546,899	27,650	13,348,326	133,408	100,595,494	67,059	24,460,404	42,895	16,902,172	13,692	6,304,662

TABLE 48.—An approximate distribution of expenditures by States during fiscal year 1944, showing the number of beneficiaries as of June 30, 1944—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and certain retirement pay on June 30, 1944, and disbursements for these benefits during the fiscal year 1944—Continued				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.....	16,437	\$6,392,887	4,322	\$2,247,490	\$113,785	\$583,022	\$1,596	\$2,914,860	\$329,499	\$12,583,139
Arizona.....	5,828	3,403,862	1,278	647,575	133,810	143,292	156	1,575,471	.....	5,904,166
Arkansas.....	13,458	6,191,132	3,469	1,827,974	146,233	405,853	1,926	2,130,240	.....	10,703,388
California.....	68,633	36,166,844	21,143	10,184,229	696,622	2,573,615	6,746	7,353,154	49,006	57,030,216
Colorado.....	9,662	5,445,273	2,713	1,393,074	226,306	377,227	1,248	1,547,686	33,390	9,024,304
Connecticut.....	11,015	4,765,116	2,758	1,348,370	64,073	444,288	774	840,286	.....	7,492,907
Delaware.....	1,009	476,072	428	202,316	6,669	57,505	131	.....	.....	742,693
District of Columbia.....	9,828	4,527,850	3,091	1,487,439	154,544	223,323	150	* 22,620,093	92,756	29,106,155
Florida.....	15,985	8,604,037	4,617	2,255,147	139,225	550,726	1,114	1,841,372	.....	13,391,621
Georgia.....	16,421	7,158,644	5,254	2,702,195	133,082	648,351	2,283	2,130,112	123,569	12,898,236
Idaho.....	2,845	1,339,007	830	418,795	57,143	175,572	72	545,680	.....	2,536,269
Illinois.....	41,882	17,502,547	12,489	6,098,691	432,605	1,963,223	5,669	7,608,107	618,689	34,229,431
Indiana.....	20,900	9,673,299	7,385	3,570,119	220,437	797,059	2,808	2,224,637	294,120	16,752,479
Iowa.....	12,895	5,736,870	4,337	2,205,838	126,475	719,255	2,814	1,953,242	335,023	11,079,517
Kansas.....	10,316	4,781,451	4,332	2,164,995	75,981	517,242	1,084	2,001,789	5,960	9,548,502
Kentucky.....	21,103	9,140,021	6,415	3,206,277	142,670	658,649	2,002	1,721,337	150,208	15,021,164
Louisiana.....	11,694	5,157,973	4,038	2,129,074	91,396	519,513	1,036	1,428,410	1,350	9,328,752
Maine.....	4,840	2,314,125	1,827	911,578	35,928	232,296	622	900,304	70,038	4,464,950
Maryland.....	11,242	5,337,509	3,681	1,782,456	149,202	373,741	953	2,179,787	307,102	10,190,750
Massachusetts.....	30,618	14,316,019	9,420	4,663,754	302,641	1,285,210	3,846	3,846,523	454,513	24,872,506
Michigan.....	26,466	10,728,997	7,386	3,609,988	178,975	1,319,409	3,724	2,359,143	75,916	18,276,152
Minnesota.....	19,006	9,178,019	4,635	2,395,163	221,921	820,519	1,849	2,532,651	539,100	15,689,222
Mississippi.....	14,281	6,040,396	3,229	1,759,807	98,329	396,685	792	1,603,420	.....	9,899,429
Missouri.....	24,475	10,997,484	8,656	4,285,913	249,354	864,928	3,618	1,883,358	.....	18,284,655
Montana.....	3,652	1,823,688	943	453,828	52,148	175,363	977	442,961	.....	2,948,965
Nebraska.....	6,369	2,847,901	2,180	1,097,692	65,162	354,267	1,706	638,448	.....	5,005,176
Nevada.....	1,119	542,074	174	78,258	12,513	32,455	.....	129,320	.....	794,620
New Hampshire.....	2,856	1,415,453	1,089	534,613	31,646	136,563	430	107,599	.....	2,226,294
New Jersey.....	20,822	8,776,594	6,715	3,192,356	142,541	1,021,762	2,260	1,744,642	315,525	15,195,680
New Mexico.....	3,998	2,085,849	1,040	529,779	83,862	160,496	145	1,110,020	.....	3,970,151
New York.....	72,113	28,845,307	20,899	10,166,603	671,438	3,060,145	7,901	* 17,219,543	359,374	60,330,311

North Carolina.....	14,938	6,504,426	4,641	2,415,566	140,594	680,966	2,439	2,226,267	78,221	12,048,479
North Dakota.....	2,806	1,282,009	712	382,413	27,460	198,598	441	452,468	-----	2,343,389
Ohio.....	46,828	20,923,096	13,071	6,305,132	307,495	1,769,843	3,774	4,992,833	126,980	34,429,153
Oklahoma.....	13,529	6,017,432	4,289	2,186,269	162,908	631,372	2,174	870,245	3,142	9,873,542
Oregon.....	9,671	4,942,617	2,720	1,304,285	118,074	389,823	528	1,481,068	-----	8,236,425
Pennsylvania.....	49,945	22,514,593	16,196	7,880,284	448,616	2,256,131	5,023	4,301,014	327,400	37,733,061
Rhode Island.....	4,152	1,830,091	1,291	627,009	37,557	208,203	563	236,473	-----	2,939,899
South Carolina.....	8,720	3,766,427	3,053	1,588,681	87,447	357,642	1,626	1,111,145	-----	6,912,968
South Dakota.....	3,483	1,611,255	1,041	535,432	22,964	179,201	191	691,623	-----	3,043,666
Tennessee.....	19,004	8,288,199	6,124	3,068,255	200,497	593,842	1,663	2,922,108	427	15,074,996
Texas.....	36,608	16,033,275	11,060	5,785,851	290,464	2,035,194	4,224	3,551,976	109,441	27,810,425
Utah.....	3,118	1,374,251	874	456,474	31,880	186,689	209	407,588	-----	2,457,091
Vermont.....	2,045	1,050,205	892	450,446	29,015	194,728	50	415,579	69	2,050,092
Virginia.....	13,268	5,805,042	5,232	2,621,847	149,872	606,114	1,367	2,643,779	-----	11,828,021
Washington.....	13,338	6,668,084	4,118	1,990,081	143,006	538,602	521	1,936,427	-----	11,276,721
West Virginia.....	9,106	3,751,487	2,927	1,479,684	73,862	430,443	888	664,140	-----	6,400,504
Wisconsin.....	18,224	7,746,290	5,227	2,730,474	125,578	882,835	2,805	2,942,802	20,010	14,451,424
Wyoming.....	1,928	874,457	391	183,864	43,996	85,221	25	1,089,927	-----	2,277,490
Total, United States.....	802,479	362,726,196	244,632	121,546,433	7,698,001	33,727,031	88,851	130,071,647	4,850,858	660,709,017
United States possessions and foreign countries.....	10,990	6,202,870	8,819	4,455,562	77,455	170,920	613	907,878	-----	11,815,298
Grand total.....	813,469	368,929,066	253,451	125,001,995	7,775,456	33,897,951	89,464	130,979,525	4,850,858	672,524,315

¹ Included in the number of veterans shown under service-connected pension.

² Includes 2 special act cases.

³ Includes 9 provisional, probationary, or temporary officers.

⁴ District of Columbia and central office excluding hospitalization by Army, Navy, and Public Health hospitals located in the States and possessions.

⁵ Includes expenditures at New York branch of central office.

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 \$155,867,121 (U. S. Government life insurance fund, amount disbursed from amount transferred from military and naval insurance to the U. S. Government life insurance fund, amount transferred from National Service appropriated fund to the National Service trust 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 49.—*Summary of policy loans for fiscal year 1944, U. S. Government life insurance fund*

Total amount of policy loans issued to date.....		\$1, 798, 349, 596. 34
Outstanding policy loans July 1, 1943.....		138, 351, 523. 01
New loans issued during fiscal year including renewal of old loans.....	\$118, 539, 770. 11	
Less:		
Repayments in cash.....	\$15, 751, 756. 19	
Repayments by deduction:		
(a) From new loans.....	\$107, 985, 510. 22	
(b) From surrenders.....	2, 359, 095. 67	
(c) From claims.....	1, 446, 488. 60	
(d) From dividend payments and deposits.....	20, 163. 75	
(e) From matured endowments.....	1, 522, 095. 07	
Total collections by deduction.....	113, 333, 353. 31	
Total repayments.....		129, 085, 109. 50
Net decrease in outstanding loans.....		10, 545, 339. 39
Outstanding policy loans June 30, 1944.....		127, 806, 183. 62

TABLE 50.—Financial statement of the U. S. Government life insurance fund, by calendar years from origin of fund to Dec. 31, 1943

	From origin to Dec. 31, 1936	1937	1938	1939	1940	1941	1942	1943
Ledger assets.....	(1)	\$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	\$1,122,740,665.45
INCOME								
Premiums.....	904,862,060.91	63,117,257.88	62,372,665.26	61,144,283.65	58,047,049.02	56,105,030.21	51,292,318.12	53,283,001.86
Interest.....	276,599,476.30	38,317,126.65	38,802,428.36	42,078,757.21	41,846,773.90	40,564,429.97	42,311,575.98	45,593,590.47
Dividends deposited.....	1,182,538.09	192,208.39	230,507.42	271,165.57	273,209.50	294,572.92	310,995.77	333,280.43
Received from the United States on account of extra hazard of the military and naval service.....	80,196,738.70	3,245,513.70	3,261,312.27	2,526,556.43	2,144,171.34	2,612,134.94	6,643,368.51	3,328,123.79
Consideration for supplementary installment contracts under claims.....	118,702,627.55	11,689,682.21	11,496,278.31	18,003,999.13	18,234,401.94	18,007,630.54	18,481,615.72	18,475,861.26
Other income.....	10,714,457.27	380,933.67	179,980.40	451,079.76	265,392.37	189,074.77	242,418.78	464,599.03
Total income.....	1,392,257,898.82	116,942,722.50	116,343,172.02	124,475,841.75	120,810,998.07	117,772,873.35	119,282,282.88	121,478,456.84
Total.....	1,392,257,898.82	973,522,780.60	1,037,778,074.57	1,106,201,476.30	1,135,947,094.66	1,157,079,471.11	1,196,882,633.09	1,244,219,122.29
DISBURSEMENTS								
Claims (death and total permanent disability).....	246,288,070.98	20,353,751.21	20,807,616.02	21,956,662.91	21,121,992.78	23,788,968.79	25,555,022.55	27,701,632.40
Claims under total disability contract.....	276,360.00	190,546.00	155,183.00	350,645.00	72,265.00	56,554.00	136,528.00	296,696.00
Matured endowments.....	3,187,479.25	1,005,073.31	839,369.09	34,117,279.92	40,745,544.41	22,335,031.54	16,061,810.76	14,355,485.64
Paid as surrender values.....	128,576,091.13	10,126,860.20	13,021,026.48	11,790,563.41	10,989,937.36	8,529,336.11	7,035,191.42	4,742,416.75
Accrued interest paid on bond purchases.....	3,932,802.02	417,177.74	118,672.33	261,504.84	503,605.36	38,720.41	193,981.47	1,061.48
Unearned premiums refunded.....	7,019,469.45	502,520.28	487,023.25	507,533.78	8,338,212.27	473,989.75	429,490.89	392,811.04
Dividends paid.....	73,074,880.66	6,881,978.01	7,789,553.24	8,925,575.95	8,338,212.27	8,272,418.23	8,034,567.70	8,189,352.22
Paid on supplementary installment contracts under claims.....	68,198,595.11	11,122,197.49	11,564,903.15	12,439,497.98	14,018,396.42	15,132,748.47	15,936,227.44	16,801,092.68
Other disbursements.....	5,124,092.12	987,773.81	1,219,093.46	716,115.92	850,543.30	851,353.60	759,147.41	588,005.80
Total disbursements.....	535,677,840.72	52,087,878.05	56,652,440.02	91,065,379.71	96,640,496.90	79,479,120.90	74,141,967.64	73,048,554.01
Balance.....	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	1,122,740,665.45	1,171,170,568.28

¹ See balance at foot of column for ledger assets at Dec. 31, 1936.

TABLE 50.—Financial statement of the U. S. Government life insurance fund, by calendar years from origin of fund to Dec. 31, 1943—Con.

	From origin to Dec. 31, 1936	1937	1938	1939	1940	1941	1942	1943
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	\$500,157,956.40
Book value of all other bonds	219,121,223.61	273,746,511.05	325,038,236.42	354,797,807.45	377,549,517.33	413,765,594.61	469,870,035.11	530,031,197.34
Policy loans	123,560,435.08	138,468,345.35	147,426,343.12	149,663,421.09	150,644,758.84	151,206,253.87	144,762,359.39	133,412,255.19
Loans on security of adjusted service certificates	2,235,962.26	2,550,870.59	2,664,191.15	2,783,012.83	2,907,213.52	3,037,258.66	3,173,267.11	3,615,219.46
Cash on hand	6,504,480.75	6,511,219.16	6,438,907.46	7,733,898.82	8,047,151.67	9,433,286.67	4,777,047.44	3,953,939.89
Total ledger assets as per "balance" under income and disbursements	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	1,122,740,665.45	1,171,170,568.28
<i>Nonledger assets</i>								
Interest accrued on bonds, loans and deferred premiums	19,045,841.47	19,504,058.98	21,106,947.54	20,487,536.12	19,649,817.36	20,741,863.06	21,695,951.03	19,847,773.73
Premiums due (grace period)	445,602.00	445,694.61	445,257.50	498,552.73	461,419.00	462,025.00	452,175.00	450,325.00
Premiums in course of collection through Government departments	596,410.90	683,782.80	560,706.30	496,875.64	602,311.00	672,117.00	690,210.00	395,829.23
Due from the United States on account of extra hazard of the military and naval service		172,229.60		134,590.75				
Policy liens	54,662.12	55,021.10	50,883.98	49,729.76	45,245.27	42,571.39	40,168.87	41,545.80
Total nonledger assets	20,142,516.49	20,860,787.09	22,163,795.32	21,637,285.00	20,758,792.63	21,918,576.45	22,878,504.90	20,735,473.76
Total assets	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	1,145,619,170.35	1,191,906,042.04
LIABILITIES								
Reserves	789,156,165.74	850,303,488.24	907,382,857.42	932,700,963.01	948,125,086.55	981,183,337.24	1,015,738,675.96	1,056,360,055.19
Present value of future installments on claims	67,680,524.24	70,729,079.64	73,188,162.50	77,548,051.93	80,335,797.99	84,139,391.89	88,545,093.45	92,654,799.61
Present value of future installments on matured endowments ¹				4,659,400.64	9,253,283.10	11,738,823.87	13,535,031.27	14,962,859.91
Claims in process of settlement	3,247,406.00	3,173,605.00	3,281,416.82	2,723,982.47	3,446,025.47	3,965,324.47	8,270,916.47	9,080,085.47
Premiums paid in advance	7,879,606.54	7,860,576.37	7,749,675.08	8,409,747.62	8,058,515.00	7,813,663.29	7,167,085.00	7,468,450.00
Dividends deposited with interest	938,500.35	1,098,867.18	1,287,752.46	1,451,072.27	1,609,290.34	1,821,135.45	2,067,099.85	2,371,674.62
Advance payments from War Department	448,375.43	427,250.32	455,321.33	484,759.35	578,455.35	634,666.86	1,397,232.68	2,415.57
Apportioned for payment of dividends	6,990,000.00	8,173,000.00	9,350,000.00	8,650,000.00	8,600,000.00	8,160,000.00	8,860,000.00	8,950,000.00
Other liabilities	381,996.29	529,822.89	694,244.26	61,401.30	53,936.59	57,582.59	54,035.67	55,701.67
Unassigned funds								
Total liabilities	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	1,145,619,170.35	1,191,906,042.04

¹ Included in "other liabilities" prior to 1939.

GUARDIANSHIP TABLES

TABLE 51.—Incompetent and minor wards under guardianship June 30, 1944

Office	Total wards										
	Incompetent veterans				Other incompetents			Minors			Total wards
	Under guardians	Institutional award only	Under legal custodians	Total	Under guardians	Under legal custodians	Total incompetents	Under guardians	Under legal custodians	Total	
Albuquerque, N. Mex.	172			172	13		185	239		413	598
Atlanta, Ga.	915			915	63		978	529	173	942	1,920
Batavia, N. Y.	1,126	45	2	1,173	92	22	1,287	413	211	624	1,911
Bay Pines, Fla.	485		2	487	41	4	532	224	341	565	1,097
Boise, Idaho	97	1		98	12		110	106	84	190	300
Brecksville, Ohio	1,126	25	1	1,152	133	1	1,286	332	386	718	2,004
Bronx, N. Y.	3,419	311	1	3,731	205	16	3,952	1,157	164	1,321	5,273
Cheyenne, Wyo.	127			127	5		132	30	40	70	202
Columbia, S. C.	443	2		445	31		476	270	191	461	937
Dayton, Ohio	1,069			1,069	184	2	1,255	526	346	872	2,127
Dearborn, Mich.	1,237	8		1,245	141	3	1,389	615	473	1,088	2,477
Denver, Colo.	327		6	333	48	3	384	318	263	581	965
Des Moines, Iowa	806	2		808	133		941	235	179	414	1,355
Fargo, N. Dak.	181			181	13		194	51	44	95	289
Fayetteville, N. C.	609			609	71		680	554	247	801	1,481
Fort Harrison, Mont.	167		2	169	17		186	61	137	198	384
Fort Howard, Md.	453			453	44	1	498	109	177	286	784
Hines, Ill.	2,686	195	8	2,899	242	6	3,147	791	1,162	1,953	5,100
Huntington, W. Va.	433			433	38		471	285	79	364	835
Indianapolis, Ind.	965		6	971	215	4	1,190	482	476	958	2,148
Jackson, Miss.	567			567	37		604	163	361	524	1,128
Jefferson Barracks, Mo.	723			723	83		806	238	272	510	1,316
Kansas City, Mo.	520			520	94	1	615	212	204	416	1,031
Lexington, Ky.	880		1	881	111	6	998	567	395	962	1,960
Lincoln, Nebr.	395			395	55	1	451	151	65	216	667
Little Rock, Ark.	676		1	677	52	3	732	341	213	554	1,286
Los Angeles, Calif.	1,037	49		1,086	132	13	1,231	501	1,268	1,769	3,000
Lyons, N. J.	1,047	15	1	1,063	64	9	1,136	247	415	662	1,798
Manchester, N. H.	153		1	154	20	3	177	84	65	149	326
Minneapolis, Minn.	1,251	19		1,270	122	2	1,394	567	250	817	2,211
Montgomery, Ala.	579	3		582	31	2	615	281	400	681	1,296
Murfreesboro, Tenn.	764		1	765	109	7	881	624	384	1,008	1,889
Muskogee, Okla.	815	24	6	845	86	1	932	385	351	736	1,668
Newington, Conn.	627	31		658	48	4	710	169	194	363	1,073
New Orleans, La.	665		1	666	32	5	703	296	268	564	1,267
Philadelphia, Pa.	1,350	21	3	1,374	158	5	1,537	656	350	1,006	2,543
Pittsburgh, Pa.	1,144		4	1,148	114	8	1,270	369	452	821	2,091
Portland, Oreg.	442	1		443	52	3	498	145	294	439	937
Providence, R. I.	414	16		430	35	3	468	175	81	256	724
Reno, Nev.	37			37	1		38	16	39	55	93
Roanoke, Va.	594	4		598	61		659	315	360	675	1,334
Salt Lake City, Utah	115			115	7		122	76	106	182	304
San Francisco, Calif.	1,058	53		1,111	72	8	1,191	455	888	1,343	2,534
Seattle, Wash.	493		4	497	42	1	540	413	215	628	1,168
Sioux Falls, S. Dak.	174	1		175	17	1	193	41	49	90	283
Togus, Maine	239	3	1	243	54	4	301	67	102	169	470
Tucson, Ariz.	69			69	11	1	81	149	295	444	525
Waco, Tex.	1,246		4	1,250	78	11	1,339	558	903	1,461	2,800
West Roxbury, Mass.	1,668	34	7	1,709	153	7	1,869	652	391	1,043	2,912
White River Junction, Vt.	157	2	1	160	33		193	73	39	112	305
Wichita, Kans.	373	1	1	375	85	3	463	267	139	406	869
Wood, Wis.	932	6		938	110		1,048	327	329	656	1,704
Central office:											
Washington, D. C., area	534		6	540	73	6	619	292	301	593	1,212
United States possessions and foreign ¹	287	12	1	300	73		373	533	199	732	1,105
San Juan, P. R.	162	12		174	8		182	165	93	258	440
Total	39,040	896	72	40,008	4,054	180	44,242	17,897	16,317	34,214	78,456

¹ Not including San Juan, P. R.

TABLE 51.—*Incompetent and minor wards under guardianship June 30, 1944—*
Continued

Office	World War II wards										Total wards
	Incompetent veterans				Other incompetents		Total incompetents	Minors			
	Under guardians	Institutional award only	Under legal custodians	Total	Under guardians	Under legal custodians		Under guardians	Under legal custodians	Total	
Albuquerque, N. Mex.	15			15			15	14	2	16	31
Atlanta, Ga.	78			78	1		79	35	22	57	136
Batavia, N. Y.	78	19		97		1	98	41	7	48	146
Bay Pines, Fla.	54			54	1		55	33	31	64	119
Boise, Idaho	10			10			10	10	12	22	32
Brecksville, Ohio	57	3		60	3		63	30	15	45	108
Bronx, N. Y.	81	28		109			109	61		61	170
Cheyenne, Wyo.	9			9	1		10	2	3	5	15
Columbia, S. C.	7	1		8	1		9	8	2	10	19
Dayton, Ohio	77			77	3		80	28	24	52	132
Dearborn, Mich.	24	2		26			26	36	43	79	105
Denver, Colo.	28		2	30			30	21	10	31	61
Des Moines, Iowa	18			18	1		19	16	11	27	46
Fargo, N. Dak.	4			4			4	3	5	8	12
Fayetteville, N. C.	56			56	4		60	32	20	52	112
Fort Harrison, Mont.	5			5			5	6	8	14	19
Fort Howard, Md.	13			13			13	4	10	14	27
Hines, Ill.	121	23		144			144	28	57	85	229
Huntington, W. Va.	22			22			22	18	4	22	44
Indianapolis, Ind.	34		1	35	5	1	41	35	42	77	118
Jackson, Miss.	61			61			61	13	20	33	94
Jefferson Barracks, Mo.	52			52	1		53	20	16	36	89
Kansas City, Mo.	13			13	2		15	10	12	22	37
Lexington, Ky.	86			86	1		87	39	17	56	143
Lincoln, Nebr.	28			28	3		31	29	5	34	65
Little Rock, Ark.	30			30			30	16	24	40	70
Los Angeles, Calif.	43	24		67	4		71	90	131	221	292
Lyons, N. J.	73	7		80	2		82	22	25	47	129
Manchester, N. H.	8			8			8	3	4	7	15
Minneapolis, Minn.	45	10		55		7	62	41	36	77	139
Montgomery, Ala.	22			22			22	5	24	29	51
Murfreesboro, Tenn.	65			65	1		66	31	26	57	123
Muskogee, Okla.	47	2		49	8		57	34	28	62	119
Newington, Conn.	74	15		89	3		92	19	7	26	118
New Orleans, La.	54			54	1	1	56	10	35	45	101
Philadelphia, Pa.	29	1		30	2		32	46	28	74	106
Pittsburgh, Pa.	72			72	1		73	22	31	53	126
Portland, Oreg.	15			15	1		16	18	12	30	46
Providence, R. I.	12	4		16	2		18	14	5	19	37
Reno, Nev.	4			4			4				4
Roanoke, Va.	21			21	1		22	23	32	55	77
Salt Lake City, Utah	26			26			26	11	10	21	47
San Francisco, Calif.	16	18		34			34	18	27	45	79
Seattle, Wash.	15			15			15	31	3	34	50
Sioux Falls, S. Dak.	16			16	1		17	3	5	8	25
Togus, Maine	22	3	1	26	1		27	3	3	6	33
Tucson, Ariz.	5			5			5	5		5	10
Waco, Tex.	100		4	104	1	1	106	64	82	146	252
West Roxbury, Mass.	21	16	1	38	2		40	22	13	35	75
White River Junction, Vt.	5			5			5	6	4	10	15
Wichita, Kans.	9			9	1		10	4	11	15	25
Wood, Wis.	62			62	6		68	31	27	58	126
Central office:											
Washington, D. C., area	20		1	21			21	11	5	16	37
United States possessions and foreign ¹		6		6	1		7	10	11	21	28
San Juan, P. R.	33			33			33	4	6	10	43
Total	1,995	182	11	2,188	73	4	2,265	1,189	1,053	2,242	4,507

¹ Not including San Juan, P. R.

TABLE 51.—Incompetent and minor wards under guardianship June 30, 1944—
Continued

Office	World War I and other wards										
	Incompetent veterans				Other incompetents		Total incompetents	Minors			Total wards
	Under-guardians	Institutional awards only	Under legal custodians	Total	Under-guardians	Under legal custodians		Under-guardians	Under legal custodians	Total	
Albuquerque, N. Mex.	157			157	13		170	225	172	397	567
Atlanta, Ga.	837			837	62		899	494	391	885	1,784
Batavia, N. Y.	1,048	26	2	1,076	92	21	1,189	372	204	576	1,765
Bay Pines, Fla.	431		2	433	40	4	477	191	310	501	978
Boise, Idaho.	87	1		88	12		100	96	72	168	268
Brecksville, Ohio.	1,069	22	1	1,092	130	1	1,223	302	371	673	1,896
Bronx, N. Y.	3,338	283	1	3,622	205	16	3,843	1,096	164	1,260	5,103
Cheyenne, Wyo.	118			118	4		122	28	37	65	187
Columbia, S. C.	436	1		437	30		467	262	189	451	918
Dayton, Ohio.	992			992	181	2	1,175	498	322	820	1,995
Dearborn, Mich.	1,213	6		1,219	141	3	1,363	579	430	1,009	2,372
Denver, Colo.	299		4	303	48	3	354	297	253	550	904
Des Moines, Iowa.	788	2		790	132		922	219	168	387	1,309
Fargo, N. Dak.	177			177	13		190	48	39	87	277
Fayetteville, N. C.	553			553	67		620	522	227	749	1,369
Fort Harrison, Mont.	162		2	164	17		181	55	129	184	365
Fort Howard, Md.	440			440	44	1	485	105	167	272	757
Hines, Ill.	2,575	172	8	2,755	242	6	3,003	763	1,105	1,868	4,871
Huntington, W. Va.	411			411	38		449	267	75	342	791
Indianapolis, Ind.	931		5	936	210	3	1,149	447	434	881	2,030
Jackson, Miss.	506			506	37		543	150	341	491	1,034
Jefferson Barracks, Mo.	671			671	82		753	218	256	474	1,227
Kansas City, Mo.	507			507	92	1	600	202	192	394	994
Lexington, Ky.	794		1	795	110	6	911	528	378	906	1,817
Lincoln, Nebr.	367			367	52	1	420	122	60	182	602
Little Rock, Ark.	646		1	647	52	3	702	325	189	514	1,216
Los Angeles, Calif.	994	25		1,019	128	13	1,160	411	1,137	1,548	2,708
Lyons, N. J.	974	8	1	983	62	9	1,054	225	390	615	1,669
Manchester, N. H.	145		1	146	20	3	169	81	61	142	311
Minneapolis, Minn.	1,206	9		1,215	115	2	1,332	526	214	740	2,072
Montgomery, Ala.	557	3		560	31	2	593	276	376	652	1,245
Murfreesboro, Tenn.	699		1	700	108	7	815	593	358	951	1,766
Muskogee, Okla.	768	22	6	796	78	1	875	351	323	674	1,549
Newington, Conn.	553	16		569	45	4	618	150	187	337	955
New Orleans, La.	611		1	612	31	4	647	286	233	519	1,166
Philadelphia, Pa.	1,321	20	3	1,344	156	5	1,505	610	322	932	2,437
Pittsburgh, Pa.	1,072		4	1,076	113	8	1,197	347	421	768	1,965
Portland, Oreg.	427	1		428	51	3	482	127	282	409	891
Providence, R. I.	402	12		414	33	3	450	161	76	237	687
Reno, Nev.	33			33	1		34	16	39	55	89
Roanoke, Va.	573	4		577	60		637	292	328	620	1,257
Salt Lake City, Utah.	89			89	7		96	65	96	161	257
San Francisco, Calif.	1,042	35		1,077	72	8	1,157	437	861	1,298	2,455
Seattle, Wash.	478		3	481	42	1	524	382	212	594	1,118
Sioux Falls, S. Dak.	158	1		159	16	1	176	38	44	82	258
Togus, Maine.	217			217	53	4	274	64	99	163	437
Tucson, Ariz.	64			64	11	1	76	144	295	439	515
Waco, Tex.	1,146			1,146	77	10	1,233	494	821	1,315	2,548
West Roxbury, Mass.	1,647	18	6	1,671	151	7	1,829	630	378	1,008	2,837
White River Junction, Vt.	152	2	1	155	33		188	67	35	102	290
Wichita, Kans.	364	1	1	366	84	3	453	263	128	391	844
Wood, Wis.	870	6		876	104		980	296	302	598	1,578
Central office:											
Washington, D. C., area	514		5	519	73	6	598	281	296	577	1,175
United States possessions and foreign ¹	287	6	1	294	72		366	523	188	711	1,077
San Juan, P. R.	129	12		141	8		149	161	87	248	397
Total	37,045	714	61	37,820	3,981	176	41,977	16,708	15,264	31,972	73,949

¹ Not including San Juan, P. R.

TABLE 52.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees, for the fiscal year 1944

Field offices	Summary of accounts													
	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Amount of estates						Cash balance (funds on deposit in banking institutions or otherwise not included 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.	\$219,356.69	\$4,926.53	\$3,452.40	\$690,932.07	\$586,116.53					\$104,815.54				
Atlanta, Ga.	688,704.63	24,084.92	8,611.32	2,840,851.76	2,395,299.62					445,642.14	\$215.70	\$136.88		
Batavia, N. Y.	1,085,796.03	28,262.02	10,773.83	5,463,022.98	4,358,231.94	\$834,227.24				270,533.80		318.19	\$13,447.62	
Bay Pines, Fla.	457,149.70	12,273.33	2,816.48	1,300,275.19	1,135,776.43					164,468.76				
Boise, Idaho.	88,881.80	3,144.29	577.50	569,405.62	468,935.35		23,050.02			77,420.25				
Brecksville, Ohio	983,892.52	32,140.72	10,174.27	4,508,721.34	3,839,782.32		438,742.06	\$6,146.65	\$859.38	223,390.93	629.50	444.02	2,011.78	
Bronx, N. Y.	2,705,256.00	82,849.21	62,972.86	13,937,099.78	9,229,506.82		4,707,583.96					2,860.84	30,418.56	
Cheyenne, Wyo.	98,899.66	3,615.58	620.00	816,465.01	744,803.96		37,964.34		\$3,870.84	29,825.87				
Columbia, S. C.	515,200.38	18,924.23	2,352.25	1,917,599.39	1,648,158.29		869.31			268,571.79			1,495.71	
Dayton, Ohio	963,367.82	36,739.39	9,379.82	4,390,748.83	4,134,377.55					256,371.28	91.32		454.30	
Dearborn, Mich.	941,918.71	36,839.29	2,886.24	4,385,279.88	3,924,630.15					460,649.73		139.64	473.24	
Denver, Colo.	371,422.86	12,455.95	4,699.22	1,737,383.95	1,505,802.81					231,584.14				
Des Moines, Iowa	657,418.90	22,296.79	20,678.61	4,099,601.16	3,858,543.49					241,057.67		1,668.09		
Fargo, N. Dak.	143,033.53	7,072.47	7,515.50	866,695.58	803,311.45		7,076.06			56,308.07				
Fayetteville, N. C.	658,816.46	30,377.85	3,748.43	2,896,194.41	2,650,982.15					245,212.26		106.58		
Ft. Harrison, Mont.	178,571.36	5,095.46	5,723.41	846,189.62	744,139.07					102,050.55				
Ft. Howard, Md.	402,785.69	14,183.54	3,992.45	2,822,294.23	2,550,802.61		15,095.93			256,395.69		1,330.68	1,652.01	
Hines, Ill.	1,792,128.64	66,089.81	40,897.18	9,101,750.59	8,336,581.41			12,166.85		753,002.33		715.43	2,426.41	
Huntington, W. Va.	417,162.75	13,779.36	2,205.10	1,439,729.39	1,293,135.53				5,149.70	141,444.16				
Indianapolis, Ind.	1,073,750.53	42,598.93	18,974.40	5,180,874.21	4,629,516.12					539,257.28	187.50	220.12	1,308.31	
Jackson, Miss.	549,761.68	17,882.26	31,555.21	1,795,677.94	1,493,083.40		27,606.00	400.00		272,683.54	1,296.91		102.39	
Jefferson Barracks, Mo.	631,637.56	29,135.17	9,407.56	3,360,128.83	3,060,924.25					297,951.02				
Kansas City, Mo.	509,542.55	18,667.65	3,663.50	2,375,299.04	2,134,631.95		2,675.31	19,400.41		215,863.31			1,047.68	
Lexington, Ky.	877,787.84	29,576.95	4,396.65	3,407,267.52	2,983,171.87			74,394.40	697.17	347,359.06		6,385.16	2,832.12	
Lincoln, Nebr.	381,945.37	15,091.18	3,170.05	1,938,108.72	1,700,414.17			65,889.80		170,301.75				
Little Rock, Ark.	588,625.89	25,048.94	2,601.85	1,905,353.52	1,696,666.23					208,687.29		1,418.69	2,445.80	
Los Angeles, Calif.	1,264,482.71	38,338.88	31,060.80	3,369,501.19	2,705,651.39		410,825.81			253,023.99			7,561.76	
Lyons, N. J.	1,036,429.69	35,355.16	3,532.50	2,420,502.28	2,247,651.24					172,743.54		299.59	14,934.09	
Manchester, N. H.	134,023.59	3,410.21	463.92	802,336.42	398,925.44			403,410.98				46.50		
Minneapolis, Minn.	985,244.42	39,589.25	11,046.07	4,995,770.97	4,695,642.38					300,128.59	8,206.32			
Montgomery, Ala.	632,014.83	19,849.67	9,417.23	2,326,028.62	1,922,756.33		108,590.45		1,796.49	292,885.35				

Murfreesboro, Tenn.....	859,336.74	36,110.36	5,867.15	3,468,194.86	2,831,858.59	274,698.89	7,918.44	9,981.39	343,737.55	800.00			
Muskogee, Okla.....	981,985.75	25,513.40	12,075.32	3,561,495.67	3,097,214.05			578.62	463,702.99	669.47			291.13
Newington, Conn.....	476,959.57	18,507.07	1,649.30	2,682,008.03	1,426,571.14	1,186,611.86			68,825.03				518.72
New Orleans, La.....	622,213.33	20,079.98	3,286.87	1,923,073.07	1,661,158.70				261,914.37				
Philadelphia, Pa.....	2,437,104.47	89,375.19	35,654.62	5,710,180.40	5,052,616.55	99,023.55	13,661.745	150.00	544,728.56				27,138.10
Pittsburgh, Pa.....	1,235,596.27	55,624.75	9,369.56	3,515,946.85	3,173,198.64	40,109.86	3,643.8		298,994.50				3,379.49
Portland, Oreg.....	398,275.63	16,945.28	10,845.68	1,687,424.64	1,467,291.55				220,133.09				3,585.00
Providence, R. I.....	316,190.08	9,045.97	1,820.10	1,519,617.04	1,062,022.90			415,969.47	41,624.67				107.74
Reno, Nev.....	28,282.85	861.07	395.00	1,121,504.23	1,06,919.32	9,839.25			4,745.66				
Roanoke, Va.....	572,645.56	24,973.10	1,122.85	2,875,194.86	2,642,178.78			1,483.95	231,532.13	507.91	924.63	1,523.02	
Salt Lake City, Utah.....	91,169.56	2,367.35	1,885.25	396,435.98	340,303.67				56,132.31				
San Francisco, Calif.....	872,203.63	33,719.94	42,606.37	4,499,789.00	3,667,001.00	243,575.89	239.22		588,972.89		1,678.98	8,194.42	
Seattle, Wash.....	420,021.75	17,297.71	7,860.00	2,427,228.41	1,683,606.75	634,928.39	681.99		108,011.28	12.50		105.22	
Sioux Falls, S. Dak.....	138,740.05	6,137.13	5,132.07	804,923.52	732,538.66	19,861.23	265.70		52,257.93				
Togus, Maine.....	218,156.64	6,956.38	1,285.65	836,251.26	654,409.69	138,801.31			43,040.26		207.35	101.70	
Tucson, Ariz.....	89,034.98	1,818.03	837.00	297,168.68	212,391.06	84,513.14			264.48				
Waco, Tex.....	1,439,112.38	30,941.69	22,695.00	5,804,573.02	5,014,690.83				789,887.19			1,366.93	
West Roxbury, Mass.....	1,454,796.11	47,289.01	18,218.86	6,178,110.33	2,214,890.05	3,864,873.30			98,346.98	5,517.88	7.07	1,411.77	
White River Junction, Vt.....	174,826.95	4,046.44	237.98	640,744.76	417,010.08	202,664.14			21,070.54	2,517.00			
Wichita, Kans.....	372,725.49	10,895.00	3,049.08	1,387,338.29	1,202,958.42	183,725.40			654.47			208.89	
Wood, Wis.....	854,661.17	28,442.18	10,477.79	5,333,107.20	4,367,258.48	817,359.99		5,500.00	142,988.73	495.00	727.48	19,635.33	
Central office:													
Washington, D. C., area.....	669,637.18	15,053.53	3,493.93	2,645,683.22	2,199,442.65				446,243.57				
United States possessions and foreign ¹	82,517.99	1,187.59	945.00	279,265.44	215,443.72	8,960.33			54,861.39				
San Juan, P. R.....	150,740.99	3,602.36	1,184.01	332,104.99	228,904.41	78,886.66			24,313.92			132.00	
Total.....	37,000,845.91	1,276,486.30	538,361.05	157,434,444.79	129,549,771.95	15,462,404.33	63,559.66	52,059.68	12,306,649.17	21,147.01	19,635.92	150,311.24	

¹ Not including San Juan, P. R.

CONSTRUCTION TABLES

TABLE 53.—Statement showing by location the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1943 and 1944 and the authorized or proposed development of facilities under present appropriations through the fiscal year 1946

[The program as outlined for 1945 and 1946 is tentative]

Location	Beds available June 30, 1943		Additions, fiscal year 1944		Beds available June 30, 1944		Additions, fiscal year 1945		Beds available June 30, 1945		Additions, fiscal year 1946		Beds available June 30, 1946	
	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary
Alabama:														
Montgomery	268				268				268					268
Tuscaloosa	614		7		621		170		791	328			1,119	
Tuskegee	1,660		53		1,713		514		2,227				2,227	
Arizona:														
Tucson	357		71		428				428				428	
Whipple	527				527				527				527	
Arkansas:														
Fayetteville	258				258				258				258	
North Little Rock	1,496		129		1,625				1,625	656			2,281	
California:														
Livermore	365		43		408		58		466	100			566	
Los Angeles	1,418	3,314	330	—909	1,748	2,405	1,814		3,562	2,405	492		4,054	2,405
Palo Alto	1,346		71		1,417				1,417				1,417	
San Fernando	364		24		388				388				388	
San Francisco	340				340				340				340	
Colorado: Fort Lyon	1,026				1,026		162		1,188	328			1,516	
Connecticut: Newington	335		137		472				472				472	
District of Columbia:														
Washington	327				327				327				327	
Florida:														
Bay Pines	444	824	175		619	824			619	824			619	824
Lake City	405		14		419				419				419	
Georgia:														
Atlanta	317		98		415				415				415	
Augusta	1,167				1,167		356		1,523				1,523	
Idaho: Boise	203	147			203	147			203	147			203	147
Illinois:														
Danville	2,055		245		2,300				2,300				2,300	
Dwight	196				196				196	104			300	
Marion	160		54		214				214				214	
Hines	1,750		404		2,154				2,154	600			2,754	
Downey	1,600				1,600		450		2,050				2,050	

Indiana:													
Indianapolis	345				345				345				345
Marion	1,660		143		1,803		692		2,495				2,495
Iowa:													
Des Moines	393		152		545				545				545
Knoxville	1,428		177		1,605		328		1,933				1,933
Kansas:													
Wadsworth	742	1,641		48	742	1,689	1,363	-1,689	2,105				2,105
Wichita	246		2		248		4		252				252
Kentucky:													
Lexington	637		26		663		164		827	492			1,319
Outwood	375				375				375				375
Louisiana: Alexandria	621		118		739				739				739
Maine: Togus	305	1,155	929	-1,155	1,234				1,234				1,234
Maryland:													
Fort Howard	51		259		310				310				310
Perry Point	1,618		15		1,633		24		1,657		328		1,985
Massachusetts:													
Bedford	1,484		265		1,749		131		1,880		85		1,965
Northampton	846		156		1,002		196		1,198				1,198
Rutland Heights	468		1		469		28		497				497
West Poxbury			320		320				320				320
Michigan:													
Fort Custer	1,723				1,723		789		2,512				2,512
Dearborn	353		110		463				463		260		723
Minnesota:													
Minneapolis	666		120		786				786				786
St. Cloud	1,161		58		1,219		328		1,547				1,547
Mississippi:													
Biloxi	208	793			208	793			208	793			208
Gulfport	864		50		914				914		164		1,078
Missouri:													
Excelsior Springs	259		8		267				267				267
Jefferson Barracks	597				597				597				597
Montana: Fort Harrison	148		36		184				184		250		434
Nebraska: Lincoln	251		128		379				379				379
Nevada: Reno	26				26				26				26
New Jersey: Lyons	1,925				1,925		722		2,647				2,647
New Mexico:													
Albuquerque	259		54		313				313				313
Fort Bayard	305				305				305				305
New York:													
Batavia	295				295				295				295
Bath	428	1,477			428	1,477			428	1,477			428
Bronx	1,649		441		2,090				2,090				2,090
Canandaigua	1,237		38		1,275		652		1,927				1,927
Castle Point	479		146		625				625				625
Northport, Long Island	2,442		243		2,685		100		2,785				2,785
Saratoga Springs	47				47				47				47
Sunmount	518		71		589				589				589
New hospital										1,492			1,492

TABLE 53.—Statement showing by location the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1943 and 1944 and the authorized or proposed development of facilities under present appropriations through the fiscal year 1946—Continued

Location	Beds available June 30, 1943		Additions, fiscal year 1944		Beds available June 30, 1944		Additions, fiscal year 1945		Beds available June 30, 1945		Additions, fiscal year 1946		Beds available June 30, 1946	
	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary
North Carolina:														
Fayetteville.....	310		—12		298				298					298
Oteen.....	828		441		1,269				1,269					1,269
North Dakota: Fargo.....	181		—22		159				159		205			364
Ohio:														
Brecksville.....	269		144		413				413					413
Chillicothe.....	1,674		186		1,860		714		2,574					2,574
Dayton.....	1,053	2,574	24		1,077	2,574			1,077	2,574				1,077
Oklahoma: Muskogee.....	417		11		428				428					428
Oregon:														
Portland.....	407		110		517				517					517
Roseburg.....	623				623				623					623
Pennsylvania:														
Coatesville.....	1,605		123		1,728		492		2,220					2,220
Aspinwall.....	767		367		1,134				1,134					1,134
Lebanon.....											522			522
South Carolina: Columbia.....	606				606				606					606
South Dakota:														
Hot Springs.....	281	558	—5		276	558			276	558				276
Sturgis.....							700		700					700
Sioux Falls.....											150			150
Tennessee:														
Memphis.....	440		125		565				565					565
Mountain Home.....	553	1,766			553	1,766	54		607	1,766				607
Murfreesboro.....	864		143		1,007				1,007		492			1,499
Texas:														
Amarillo.....	156				156				156					156
Dallas.....	262		80		342				342					342
Legion.....	405		4		409				409					409
Waco.....	1,319		75		1,394		820		2,214					2,214
Utah: Salt Lake City.....	158		46		204				204					204
Vermont: White River Junction.....	188				188				188					188
Virginia:														
Keooughtan.....	534	2,116	4	—992	538	1,124			538	1,124				538
Roanoke.....	1,465		222		1,687		656		2,343					2,343

Washington:														
American Lake	744		45		789				789		492		1,281	
Walla Walla	421				421				421				421	
West Virginia: Huntington	317		4		321				321				321	
Wisconsin:														
Waukesha							321		321				321	
Mendota	340		-6		334		-41		293				263	
Wood	1,168	2,090	235	-480	1,403	1,610			1,403	1,610			1,403	1,610
New hospital											1,328		1,328	
Wyoming:														
Cheyenne	151		61		212				212				212	
Sheridan	706		7		713		164		877				877	
Grand total	65,269	18,455	8,333	-3,488	75,602	14,967	12,925	-1,689	86,527	13,278	8,868		95,395	13,278

SUMMARY

Facilities:														
Neuropsychiatric	37,329		3,705		41,034		12,189		53,223		7,199		60,422	
Tuberculosis	5,671		809		6,480		407		6,887		100		6,987	
General	15,135		3,361		18,496		4		18,500		1,569		20,069	
General—homes	7,134		458		7,592		325		7,917				7,917	
Domiciliary		18,455		-3,488		14,967				13,278				13,278
Total	65,269	18,455	8,333	-3,488	75,602	14,967	12,925	-1,689	86,527	13,278	8,868		95,395	13,278

Kentucky:								
Lexington						926,914.20	70,717.47	
Outwood	2,210,032.23							
Pikesville (abandoned)			15,280.88					
Louisiana: Alexandria	107,719.14	57,598.18				357,208.16	1,049,967.73	
Maryland:								
Fort McHenry (closed)	67,614.54							193,626.68
Perry Point	196,051.93	458,484.19						
Massachusetts:								
Bedford					1,022,995.99	630,627.04	329,903.09	338,158.34
Northampton			2,450,930.44				6,000.00	
Rutland Heights		786,601.37						
West Roxbury	71,566.40							
Michigan: Fort Custer			1,932,715.49					420,921.79
Minnesota:								
Minneapolis				506,090.34	1,365,195.91			
St. Cloud			900,501.95			3,939.01	250,756.81	17,525.18
Mississippi: Gulfport			830,216.36					449,739.25
Missouri:								
Excelsior Springs			297,518.47			607,887.04	7,500.00	
Jefferson Barracks		1,197,189.20				145,942.25		
St. Louis (closed)	4,141.60							
Montana: Fort Harrison	97,598.22							
Nebraska: Lincoln						954,034.00	75,000.00	
New Jersey:								
Cape May (closed)	21,999.29							
Lyons						60,138.60	1,838,681.85	1,038,073.77
New Mexico:								
Deming (closed)	3,712.35							
Albuquerque								1,160,901.79
Fort Bayard	38,411.80	960,273.41						
New York:								
Bronx		3,460,954.22						441,719.30
Canandaigua								1,581,859.58
Castle Point		2,482,745.27	1,610.72					6,725.17
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		810,407.05
Stapleton (P. H. S.)	217,779.93							
Sunmount			1,816,926.43					
North Carolina:								
Oteen	11,913.48	419,679.91				145,263.84	628,228.82	
North Dakota:								
Fargo					11,679.50	238,859.48		
Ohio:								
Chillicothe			1,575,450.77			849.00	255,509.79	
Dayton		837,778.08						
Oklahoma: Muksogee				375,000.00	100,000.00			
Oregon:								
Portland						1,307,651.91		

See footnotes at end of table.

TABLE 54.—Statement of the amounts expended or obligated for individual project 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, 1944—Continued

Location	Pub. 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60 ¹	Pub. 384, 66th; Act, \$18,500,000	Pub. 194, 67th; second Langley Act, \$17,900,000	Pub. 197, 68th; third Langley Act, H. F. S. 24-26, \$3,850,000	Pub. 197, 68th; Pub. 587, 68th; H. F. S. 26-27, \$8,000,000 ²	Pub. 587, 68th; Pub. 480, 70th; H. F. S. 4 and 5, no year, \$13,000,000 ³	Pub. 480, 70th; fifth act, H. F. S. 28-29, \$7,000,000	Pub. 23, 71st; sixth act, \$15,950,000
Pennsylvania:								
Aspinwall		\$125,325.00	\$1,213,042.53			\$183,301.21		
Coatesville						1,592,383.58	\$178,776.03	\$148,507.95
Parkview (closed)	\$12,643.50							
South Carolina: Greenville (closed)	610,242.89							
South Dakota: Hot Springs		977.02		\$532,375.66				
Tennessee: Memphis			872,817.06			36,764.00		394,888.31
Texas:								
Corpus Christi (closed)	130,296.11							
Houston (closed)	42,182.28							
Legion					\$1,182,000.00			
Waco								1,440,925.86
Utah: Salt Lake City								464,057.75
Virginia:								
Norfolk (P. H. S.)	880,831.78							
Sewells Point (closed)	69,542.38							
Washington:			1,382,983.78				65,950.00	
American Lake							236,553.16	
Walla Walla		443,455.79						
West Virginia: Huntington								699,869.12
Wisconsin:								
Waukesha	466,393.69							
Wood		1,302,559.49						5,906.27
Wyoming: Sheridan		172,127.45						
Equipment	209,799.84	285,121.50						
Technical services	175,543.09	299,591.33	527,118.83	35,386.26	61,580.74	295,150.43	13,649.19	448,493.11
Surplus	189,169.28	25,916.03		3,882.80	†350,000.00		37,601.18	9,662.00
Unobligated								53.89
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	15,950,000.00

Location	Pub. 868, 71st; seventh act, \$20,877,000	Special acts for individual projects, \$12,473,585	Hospital and domiciliary facilities \$88,550,000 4	Allocations from relief appropriations, \$16,309,850 5	General post fund \$1,133,448 6	Annual appropriations, \$27,214,567.06 7	Total, \$261,352,132.66
Alabama:							
Montgomery			\$1,178,474.67			\$11,490.00	\$1,189,964.67
Tuscaloosa	\$234,216.02		437,972.42	\$195,164.22		78,211.65	1,925,525.53
Tuskegee	280,946.17		1,501,163.55	29,113.67		302,436.55	4,371,145.94
Arizona:							
Tucson						180,703.10	1,859,670.84
Whipple			740,148.11			160,668.28	1,484,357.14
Arkansas:							
Fayetteville	831,529.39					48,062.46	879,591.85
Hot Springs (Army)							1,049,931.72
North Little Rock	600,000.00		537,522.20			946,867.49	2,814,328.49
California:							
Camp Kearney (closed)							25,907.24
Livermore			108,617.65			433,407.81	1,910,934.71
Los Angeles	840,526.20	\$3,955,339.94	2,756,085.95	595,655.21	\$79,406.28	355,201.34	8,582,214.92
Palo Alto	7,000.00	49,837.59		272,670.65		1,594,449.39	3,507,980.84
San Fernando			207,251.29			149,752.00	1,610,663.89
San Francisco	239,484.24					26,893.00	1,265,377.24
Colorado: Fort Lyon	441,436.34		927,065.81			181,573.82	1,849,680.22
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	196,452.81	2,613,099.38
Jacksonville (closed)							23,958.60
Lake City	20.00		380,128.95			404,785.73	1,188,649.80
Georgia:							
Atlanta			272,348.90			150,189.96	1,223,846.69
Augusta	216,422.87		366,409.66	9,759.22		1,289,035.58	2,963,516.40
Idaho: Boise	241,332.35					245,160.22	593,318.82
Illinois:							
Danville	536,284.22	*883,771.68	95,039.55	56,881.14	37,192.23	204,828.50	1,813,997.32
Downey			1,197,770.69	473,937.19		939,215.76	5,048,584.35
Dwight						39,743.70	331,235.76
Hines	61,542.28	492,261.14	1,378,272.14			1,950,549.66	8,600,789.53
Marion			1,394,289.54			15,216.29	1,409,505.83
Indiana:							
Indianapolis	74,311.32		138,737.79	287,835.59		156,385.98	1,207,270.68
Marion		691,165.54	652,569.44	39,498.42		502,926.05	2,047,379.42

See footnotes at end of table.

TABLE 54.—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, 1944—Continued

Location	Pub. 868, 71st; seventh act, \$20,877,000	Special acts for individual projects, \$12,473,585	Hospital and domiciliary facilities \$88,550,000 4	Allocations from relief appropriations, \$16,309,850 5	General post fund \$1,133,448 6	Annual appropriations, \$27,214,567.06 7	Total, \$261,352,132.66
Iowa:							
Des Moines	\$920,296.60		\$120,213.90			\$80,733.57	\$1,121,244.07
Knoxville	178.50		1,492,865.61	\$551,518.53		134,890.18	3,980,176.86
Kansas:							
Wadsworth	1,165,820.25		324,004.27	378,194.05	\$8,632.86	116,547.18	2,009,800.37
Wichita	190,494.78			119,770.56		50,868.20	931,284.17
Kentucky:							
Lexington	97,175.95		1,026,188.92			95,222.79	2,216,219.33
Outwood			46,413.29			188,095.00	2,444,540.52
Pikesville (abandoned)						15,280.88	
Louisiana: Alexandria			360,356.77			260,985.20	2,193,835.18
Maine: Togus		\$609,798.29	594,848.46	1,132,362.89	198,974.14	243,228.91	2,779,212.69
Maryland:							
Fort Howard			1,306,073.41			12,500.00	1,318,573.41
Fort McHenry (closed)						67,614.54	
Perry Point	290,923.31	149,577.80	1,032,242.55			1,635,582.67	3,956,489.13
Massachusetts:							
Bedford	306,380.16		837,658.18	474,984.24		334,421.14	4,305,128.18
Northampton			777,227.53	28,160.37		550,704.11	3,813,022.45
Rutland Heights	381,128.01					901,852.33	2,069,581.71
West Roxbury		23,405.32	1,509,596.46			50,261.13	1,654,829.31
Michigan:							
Dearborn	1,399,248.97		155,119.14			69,598.00	1,623,966.11
Fort Custer			1,739,952.51	616,516.35		232,244.28	4,942,350.42
Minnesota:							
Minneapolis	87,641.90					185,594.39	2,144,522.54
St. Cloud	221,433.00		1,372,345.91			397,339.00	3,163,840.86
Mississippi:							
Biloxi	73,897.32	893,917.10	460,209.46		113,950.19	107,496.90	1,649,470.97
Gulfbort			245,907.16			370,160.11	1,893,022.88
Missouri:							
Excelsior Springs	35,528.78					79,561.00	1,027,995.29
Jefferson Barracks			582,341.50		130,160.38	399,617.33	2,455,250.66
St. Louis (closed)						4,141.60	
Montana: Fort Harrison	337,888.39					493,782.33	929,268.94
Nebraska: Lincoln	89,057.62			77,278.33		83,284.79	1,273,664.74
Nevada: Reno	99,221.40					18,918.00	113,139.40
New Jersey:							
Cape May (closed)							21,999.29
Lyon	34,642.50		2,260,959.92	629,759.37		308,408.09	6,170,664.10

New Mexico:									
Deming (closed)									3,712.35
Albuquerque								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			355,437.44	377,599.53	1,601.95		162,922.09	1,479,561.01
Batavia	891,993.72							119,013.78	1,011,007.50
Bronx				578,502.98	2,456,663.57			279,866.97	7,217,707.04
Canandaigua				2,976,278.55				142,322.23	4,700,460.36
Castle Point				31,992.31				350,559.85	2,873,633.32
Danville (closed)									7,504.63
Fox Hills (closed)									83,829.64
Hudson St. (P. H. S.)									359,700.12
Northport, Long Island				1,474,553.56				264,462.07	6,365,438.07
Stapleton (P. H. S.)									217,779.93
Sunmount	174,160.45			31,380.49				544,931.00	2,567,398.37
North Carolina:									
Fayetteville				1,229,804.18				8,656.00	1,238,460.18
Oteen	514,807.49	96,955.81		84,998.76				1,071,036.38	2,972,884.49
North Dakota: Fargo	51,966.52					73,539.35		84,894.67	460,939.52
Ohio:									
Brecksville				47,509.35	1,348,874.41			66,279.00	1,462,662.76
Chillicothe	439,245.98			1,994,079.11	351,376.83			657,135.06	5,273,646.54
Dayton	53,551.20	1,449,146.56		1,389,101.68	346,862.80		3,458.88	507,667.69	4,587,566.89
Oklahoma: Muskogee				501,526.96			135,771.00	238,297.26	1,350,595.22
Oregon:									
Portland	77,676.03							61,102.00	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:									
Aspinwall	402,483.65				458,863.94			393,941.71	2,776,958.04
Coatesville	881,416.62			994,598.79				171,453.22	3,967,136.19
Lebanon				117,370.00					117,370.00
Parkview (closed)									12,643.50
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	300.00			212,259.15				87,856.00	870,531.83
Sioux Falls				150,000.00					150,000.00
Tennessee:									
Memphis								212,624.18	1,480,329.55
Mountain Home		638,878.80		766,769.53	13,512.53		4,975.79	53,675.00	1,477,811.65
Murfreesboro	1,599,760.44			131,807.87	569,171.64			106,907.40	2,407,647.35
Texas:									
Amarillo					962,546.28			36,101.40	998,647.68
Corpus Christi (closed)									139,296.11
Dallas					1,180,428.34			11,690.00	1,192,118.34
Houston (closed)									42,182.28
Legion				40,280.26				246,518.23	1,468,798.49
Waco	823,861.77			1,790,144.37	236,171.04			57,785.00	4,348,888.04
Utah: Salt Lake City				193,723.87				24,746.00	682,527.62

TABLE 54.—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, 1944—Continued

Location	Pub. 868, 71st; seventh act, \$20,877,000	Special acts for individual projects, \$12,473,585	Hospital and domiciliary facilities \$88,550,000 ⁴	Allocations from relief appropriations, \$16,309,850 ⁵	General post fund \$1,133,448 ⁶	Annual appropriations, \$27,214,567,06 ⁷	Total, \$261,352,132.66
Vermont: White River Junction	554,278.90		81,456.93	175,079.42		21,490.00	832,305.25
Virginia:							
Keoughan		51,208.61	856,836.46	48,419.20	25,872.31	483,309.97	1,465,646.55
Norfolk (P. H. S.)							839,831.78
Roanoke	284,448.40		2,981,677.12	1,364,371.26	115,889.16	86,341.23	4,832,727.17
Sewells Point (closed)							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	150,000.00		35,363.57	182,289.76		152,346.46	1,219,868.91
Wisconsin:							
Mendota						3,000.00	3,000.00
Waukesha						28,998.00	495,391.69
Wood	283,968.63	17,499.85	500,182.04	62,852.57	2,147.00	354,455.59	2,529,571.44
Wyoming:							
Cheyenne	448,177.79		98,655.74			29,263.77	576,097.30
Sheridan	218,519.64					389,991.00	739,638.10
Equipment							494,921.34
Technical services	625,101.92	189,750.00	1,303,219.47				3,974,534.37
Surplus	34,097.12	178,727.88		82,031.60			911,087.94
Unobligated	27,842.12		35,269,362.86	15,135.93			35,312,394.80
Miscellaneous	14,950.43						30,719.28
Total	20,877,000.00	12,473,585.00	88,550,000.00	16,309,850.00	1,133,448.00	27,214,567.06	261,352,132.66

¹ This figure includes: Mar. 3, 1919, Pub. 326, \$9,050,000; Mar. 6, 1920, Pub. 155, \$500,000; June 5, 1920, Pub. 246, \$295,000; Mar. 1, 1921, Pub. 338, \$400,000; Mar. 4, 1921, Pub. 389, \$300,000; June 16, 1921, Pub. 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 \$3,000,000 from the fifth act.

⁴ This figure includes \$21,250,000 from Pub. No. 260, 74th Cong.; \$4,500,000 from Pub. No. 534, 75th Cong.; \$4,015,000 from Pub. No. 8, 76th Cong.; \$2,165,000 from Pub. No. 459, 76th Cong.; \$1,000,000 from Pub. No. 668, 76th Cong.; \$1,000,000 from Pub. Law 73, 77th Cong.; \$3,500,000 from Pub. No. 28, 77th Cong.; \$4,557,000 from Pub. Law 930, 77th Cong.; \$4,557,000 from Pub. Law 90, 78th Cong.; \$10,356,000 from Pub. Law 216, 78th Cong.; and \$31,650,000 from Pub. Law 279, 78th Cong.

⁵ This figure includes \$3,041,650 from National Recovery Act of 1933 and \$13,268,20 from Public Works Administration Appropriation Act for 1938.

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

⁷ This amount is for additions and betterments.

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

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

BOARD OF VETERANS' APPEALS TABLE

TABLE 55.—Analysis of decisions on cases disposed of by Board of Veterans' Appeals, fiscal year 1944

Claims involved	Decisions							
	Total	Pre-vious deci-sions affirmed	Pre-vious deci-sions reversed	Pre-vious deci-sions reversed in part	Modi-fied deci-sions	Re-mand-ed	With-drawn	Dis-missed
Disability:								
World War I.....	5,919	5,213	312	94	21	184	72	23
World War II.....	3,194	2,375	241	45	9	439	84	1
Regular Establishment.....	1,096	945	81	14	2	36	10	8
Spanish-American War.....	96	93	2				1	
Indian Wars.....	1		1					
Death:								
World War I.....	2,319	2,201	90		2	9	12	5
World War II.....	155	120	22			4	8	1
Regular Establishment.....	208	178	24			2	2	2
Spanish-American War.....	186	175	8				3	
Civil War.....	4	4						
Insurance:								
War risk term and U. S. Govern-ment life insurance.....	159	131	7			15	6	
National Service life insurance.....	68	62	1			3	2	
Vocational rehabilitation.....	71	47	11			11		2
Adjusted compensation.....	8	6	2					
Emergency officers' retirement.....	137	60	70				4	3
Miscellaneous.....	27	21	5			1		
Total.....	13,648	11,631	877	153	34	704	204	45
Review cases.....	21							
Grand total.....	13,669							
Total cases considered.....	8,823							
Ratio of decisions to cases.....	1.55							

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