

ANNUAL REPORT  
OF THE  
ADMINISTRATOR  
OF VETERANS'  
AFFAIRS

FOR THE FISCAL YEAR  
ENDED JUNE 30

1934



UNITED STATES  
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## LETTER OF TRANSMITTAL

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JANUARY 3, 1935.

To the PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE  
OF REPRESENTATIVES OF THE SEVENTY-FOURTH 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 the following report of activities of the Veterans' Administration for the fiscal year ended June 30, 1934.

This, the Fourth Annual Report of the Veterans' Administration, discloses the extent to which the United States Government has furnished relief to veterans and their dependents. The report as prepared shows the major changes and developments in each type of benefit during this fiscal year and in most instances the number of beneficiaries at the close of each fiscal year since the benefit was first authorized. It also summarizes the principal provisions of the legislation enacted and the Presidential regulations issued during this year, and comments upon their effect insofar as measurable at this time.

Respectfully,

FRANK T. HINES, *Administrator.*



# ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1934

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## INTRODUCTION

The fiscal year 1934 was one of continuous review and adjustment in benefits authorized for veterans and their dependents and of study of the effect of progressively protective and liberalizing legislation or regulations. The commencement of this year found the Veterans' Administration deep in the application of new provisions of entitlement and rates. The reviews involved in this change of system were substantially completed by November of this year. Contemporaneously with these reviews, studies were constantly being made of any resultant group inequalities in order that remedial action might be taken through Presidential regulation. The first important result of these studies was the issuance of the liberalizing Presidential regulation of January 19, 1934, which involved readjustment of a considerable number of claims of veterans of both the Spanish-American and World Wars. Shortly thereafter, namely, March 28, 1934, there was enacted Public, No. 141, which largely restored the provisions of the laws in effect prior to March 20, 1933, as to the veterans of the War with Spain, including the Boxer Rebellion and Philippine Insurrection, and the World War. At the close of this year these increased benefits had been awarded in the great majority of cases.

While it is unquestionably true that in the main under the provisions of liberalizing legislation and regulation, material benefits have accrued to veterans and their dependents, it is also true that there now obtain in the adjudication of claims for the various groups of veterans under the several laws in effect material inconsistencies, inequalities, and complications which will require correction.

Under Public, No. 2, by veterans' regulations, a uniform schedule of ratings was established for disability rates on account of service on and after April 21, 1898. By virtue of Public, No. 141, the occupational schedule of disability ratings, 1925, is reestablished as to World War cases. As for the Spanish-American War, including the Boxer Rebellion and Philippine Insurrection, the pension rates existing prior to Public, No. 2, are restored as provided by statute. Further, under the prior pension laws there is no requirement for a schedule for rating disabilities. Public, No. 141, did not modify the veterans' regulations with reference to pension for non-service-connected disability pertaining to World War veterans. The disability allowance law having been repealed, for non-service-connected disability the only entitlement is found in the veterans' regulations issued by the President. Public, No. 141, did not restore prior rights for peace-time service-connected cases so that as to such service on and after April 21, 1898, the veterans' regulations are for application.

Inasmuch as the veterans' regulations in some instances are more liberal than the laws in effect on March 19, 1933, in case of service-connected disabilities, the veteran or his dependents in many instances elect to take under Public, No. 2, and the veterans' regulations rather than prior laws. Furthermore, due to the right of election, in those cases where there is entitlement under both the prior laws and Public, No. 2, and the veterans' regulations, the claim is not limited to one election. For example, under prior pension laws reenacted under Public, No. 141, a child can receive pension only to the age of 16 years, whereas under Public, No. 2, and the veterans' regulations the child may receive pension to the age of 18 years, with a provision for the continuance of such pension until the age of 21 years if attending an approved school. Should the child be entitled to a greater benefit under the prior pension laws, election will be made to that benefit until attainment of the age of 16, when the right to take under the veterans' regulations beyond the age of 16 is exercised. This same situation arises in connection with other rights.

The law which restores prior benefits with certain limitations requires the Veterans' Administration to adjudicate claims under the laws in effect on March 19, 1933, and under Public, No. 2, and veterans' regulations to determine under which set of laws the veteran or his dependents can be paid a greater benefit.

Certain special awards and allowances under laws in effect on March 19, 1933, are restored under Public, No. 141.

The provisions of the pension laws in effect on March 19, 1933, are generally applicable to those persons entitled to benefits on account of service prior to the Spanish-American War, and Public, No. 2, carried forward the administrative provisions in the pension laws, as well as certain administrative provisions of the World War Veterans' Act, 1924, as amended, for application to those with service on and after April 21, 1898. As a result, there have arisen numerous inequalities and legal questions indicating the need for specific administrative correction by Presidential regulations or by legislation if found necessary.

Some of the disparities can be taken care of by veterans' regulations and to the extent to which this can be accomplished appropriate recommendations are being made to the President. The following is given as an illustration: Under the veterans' regulations there is a provision for reduction of 50 percent of pension or emergency officers' retirement pay of persons who reside outside the continental limits of the United States, exclusive of Hawaii, Alaska, Puerto Rico, Virgin Islands, and the Panama Canal Zone. Due to the fact that Public, No. 141, in restoring benefits under prior laws on account of service in the War with Spain, including the Boxer Rebellion and Philippine Insurrection and the World War, does not provide for the application of this regulation to those benefits, appropriate recommendations have been made to the President for establishment of uniformity by cancelation of this particular regulation, now affecting a limited number of persons, many of whom are receiving benefits on account of service-connected disability or death.

As an example of legislative change, this administration expects to recommend legislation to establish uniformity with reference to Federal taxation of pension, inasmuch as the present law requires taxation of pension benefits paid to veterans, including such benefits

under the pension laws in effect on March 19, 1933, and pension under Public, No. 2, Seventy-third Congress, whereas compensation to World War veterans is not taxable. The taxation of pension definitely affects eligibility to monetary benefits in certain cases where exemption from Federal income tax is required.

The Veterans' Administration is conducting a study of inequalities and complications under the existing laws for the purpose of making appropriate recommendations for legislation and/or veterans' regulations which will serve to establish as far as practicable uniformity in the granting of veterans' relief and simplicity of administrative procedure.

*Organization.*—The Board of Veterans' Appeals was established effective December 1, 1933, by Executive Order No. 6230, Veterans' Regulation No. 2 (a), promulgated July 28, 1933, to determine finally all questions on claims involving benefits under the laws administered by the Veterans' Administration. Such questions are subject to but one review on appeal and the decision of the Board is final except that it may on its own motion correct an obvious error in the record, or may upon the basis of additional information from the War or Navy Department proceed to a reconsideration of its prior decision. The Board does not assume jurisdiction over a claim on appeal until the evidence has been fully developed and the agency having original custody of the file has certified to its completeness and readiness for consideration by the Board. On June 30, 1934, the Board had rendered decisions in 7,523 cases and had a pending load of 7,358.

On December 14, 1933, the Office of the Assistant Administrator having charge of the adjudication of claims for pension was reorganized so as to consist of the following: A veterans' claims service, responsible for the adjudication of all claims of living veterans of all wars and expeditions, as well as peace-time ex-soldiers; a widows' and dependents' claims service, responsible for the adjudication of all claims of widows and other dependents of deceased veterans; and a central committee on waivers and forfeitures, responsible for the adjudication of all questions of forfeiture of claimants' rights because of the submission of false evidence and the determination of questions of waiver of recovery of overpayments. The new organization was established to concentrate responsibility for adjudicating claims of beneficiaries of the same classes, and there is being accomplished through this medium a uniform system of claims adjudication, uniform evidence requirements, and uniform treatment generally of claims of veterans and their dependents, insofar as consistent with the varying provisions of existing laws.

There was continued during this year the policy of consolidating field activities when this was possible without impairment of service to beneficiaries and to the advantage of the Government from the standpoint of cost of operation. During this year consolidations were effected in the States of Iowa, California, Alabama, Wyoming, Maine, and New York, and the District of Columbia. To date there have been 27 of these consolidations. It is roughly estimated that a saving of approximately 10 percent in operating costs is obtained in making these consolidations and, in total, this recurring annual saving has reached an aggregate of more than \$2,000,000. These savings are reflected in such items as salaries, miscellaneous medical-fee

services, supplies, telephone service, rentals, and miscellaneous contract services.

Perhaps the best example of savings already effected and to be effected as the result of reorganizations and consolidations is found in an analysis of our estimated budget requirements for personal services for the fiscal years 1936, 1935, and 1934. While the estimate for 1936 is larger than that for either of the two preceding fiscal years it cannot be compared therewith as it alone is based upon 100 percent of the basic rates of pay. There is also to be considered the fact that material savings were accomplished in 1934 through lapses and administrative furloughs due to the great reduction in personnel made under restricted operation. If the estimates for all 3 years are adjusted so as to include the full 100-percent basic rates of pay and limited to the average annual saving estimated from turnover in personnel during the past 2 years, the amount for 1936 represents an actual reduction of \$792,026 compared with 1935 and \$4,632,053 compared with 1934. This reduction is accomplished notwithstanding that the average number of hospital beds to be available in 1936 is an increase of 1,693 over the average to be available in 1935 and an increase of 4,576 over the actual average number available in 1934.

During November 1933 the Civil Works Administration requested the Administrator of Veterans' Affairs to utilize the services of the corps of disbursing officers throughout the United States to effect disbursements of Civil Works Administration funds. It was suggested that the facilities of the Veterans' Administration could be utilized to effect a wide and immediate distribution of wages weekly to persons employed upon the Civil Works Administration projects. All payments were to be made by check. Instructions to disbursing officers in each State were dispatched by the Administrator of Veterans' Affairs on November 16, 1933. The proposed plan of operation required the appointment eventually of some 4,000 deputy disbursing officers to be deputized to make payments for the 47 disbursing officers of the Veterans' Administration, who qualified as disbursing officers of the Civil Works Administration. The development of the organization was a work of great magnitude, which it was necessary to accomplish with the greatest possible celerity. The organization was accomplished promptly and it was possible on Saturday, November 25, 1933, to place in the hands of employees on Civil Works projects checks covering the wages earned during the week. During the participation of the Veterans' Administration in the activities of the Civil Works Administration payments were made requiring the issuance of more than 58,000,000 checks, involving a total expenditure in excess of \$800,000,000. The period of maximum activity was experienced during the month of February 1934, when approximately 4,100,000 checks having a value of over \$57,400,000 were issued during a single week. Operations were conducted between November 1933 and August 1934. The Administrator of Veterans' Affairs welcomed the opportunity to be of service in the emergency by making available the services of the disbursing activities of this Administration throughout the United States.

*Transfers of functions.*—Executive Order No. 6166 promulgated June 10, 1933, pursuant to the provisions of section 2, title III, of Public No. 2, Seventy-third Congress, "An act to maintain the credit of the United States Government", provided, among other things,

for the transfer to the Department of Justice of all functions of prosecuting in the courts of the United States claims and demands by, and offenses against, the Government of the United States, and of defending claims and demands against the Government; and for the transfer to the Treasury Department of the functions of disbursement of moneys of the United States. The legal work, performed by the Veterans' Administration in connection with the defense of suits against the United States arising under section 19 of the World War Veterans' Act, 1924, as amended, was transferred to the Department of Justice on September 10, 1933; and the disbursement activities of Veterans' Administration (central office) were transferred to the division of disbursement, Treasury Department, on January 16, 1934. Under the terms of this Executive order it is also proposed during the next fiscal year to transfer the field disbursement activities of the Veterans' Administration to the Treasury Department. The first transfer of this kind was New York City on October 16, 1934, and it is expected that by the end of the fiscal year 1935 practically all of our field disbursement activities will have been transferred.

Executive Order No. 6670, promulgated April 7, 1934, under the same authority as hereinbefore mentioned, provided for the transfer to the Civil Service Commission of the functions of the Veterans' Administration pertaining to civil-service-retirement activities. Executive Order No. 6731, issued June 5, 1934, extended the time of transfer beyond the effective date of Executive Order No. 6670, and provided that such transfer may be made operative and effective between June 7, 1934, and October 1, 1934. The transfer was effected as of September 1, 1934.

*Improved service in the medical care of beneficiaries.*—Marked progress was made during this fiscal year in perfecting the efficiency of the medical care of beneficiaries. From November 1933 to May 1934 intensive training in roentgenology and pathology was given classes of full-time physicians in the facilities at Hines, Ill., Minneapolis, Minn., and Oteen, N. C.; and the two 4-months' courses of postgraduate training in general medicine and administrative procedure, given annually at the diagnostic center, Washington, D. C., were held as usual for classes of 10 physicians. The physicians assigned to these courses are selected from field facilities and, upon return to their stations, are required to impart their newly acquired training to their staff associates. Plans are being formulated for extension of this postgraduate training to other branches—cardiology, thoracic surgery, urology, and eye, ear, nose, and throat work—the courses to be available in Veterans' Administration facilities, supplemented by training in the larger civilian clinics of the country. The medical officers are in this way kept abreast of advances in medicine, and the training they acquire is reflected in improved care of beneficiaries.

Much new equipment was installed in Veterans' Administration facilities during this fiscal year to replace obsolete or worn-out equipment. The new installations include particularly electrocardiographic equipment and modern X-ray machines, for both diagnostic and therapeutic purposes. Special equipment was also supplied for thoracic surgery at those facilities in which such surgery is being highly developed for patients suffering from pulmonary tuberculosis. A number of modern electro-surgical units were

purchased. Oxygen tents were furnished facilities for treatment of pneumonia. The resources of the cancer clinic in the facility at Hines, Ill.—one of the largest and best equipped clinics of this kind in the world—were augmented by the purchase of sufficient additional radium element to provide a radium bomb of 2 grams besides sufficient radium in solution to provide emanations which are shipped by air mail from Hines for use at other facilities in the treatment of malignant tumors. Plans were worked out for further development of cancer-treatment equipment—deep X-ray and radium—at other facilities (located in Washington, D. C.; New York City; Los Angeles, Calif.; Dayton, Ohio; Portland, Oreg.; and Atlanta, Ga.).

*Establishment of camp site for veterans' convention.*—During this year the President approved the establishment of a temporary camp at Fort Hunt, Va., for the purpose of housing delegates to a veterans' convention scheduled to be held in the District of Columbia from May 10 to May 24, 1934. The closing date of the convention was extended subsequently to May 27, 1934. The Federal Emergency Relief Administration was charged with the responsibility of organizing and operating the camp. However, the actual operation was superintended by the Veterans' Administration by reason of its experience gained in a similar capacity in 1933. In addition to a site, the Government furnished meals, shelter, transportation between the camp and the District of Columbia, medical care, and office equipment and supplies. Approximately 1,500 delegates were registered for the convention and of these about 300 gave the District of Columbia as their residence. However, but 1,062 complete units of equipment were issued at camp, which would appear to be a true index of the maximum number of veterans actually residing there. Upon the closing of the camp on May 27, 1934, approximately 600 veterans expressed a desire to enroll in the veterans' contingent for emergency conservation work, and of this number 565 were accepted. Included in the number accepted were veterans with reported home addresses in 41 States and the District of Columbia. In addition, 354 veterans were furnished transportation to the places shown on their registration cards or to places within equal distance. The cost of operating the camp was slightly in excess of \$30,000 which expenditure was made from funds available to the Federal Emergency Relief Administration.

*Enrollment of veterans for emergency conservation work.*—Pursuant to authority contained in Executive order dated May 11, 1933, and amended May 24, 1933, and under the direction of the Director Emergency Conservation Work, the Veterans' Administration on June 12, 1933, began the selection of veterans to compose the veterans' contingent for emergency conservation work. These Executive orders authorized the enrollment of 25,000 veterans of the World War and prior wars. Selections were made on the basis of State quotas established in accordance with the 1930 census. As of July 6, 1933, the closing date of the original enrollment period, 24,902 veterans had been selected by the Veterans' Administration and enrolled by the War Department. The veterans' quota was subsequently increased to 28,225 by authority of the Director of Emergency Conservation Work. The peak load for veterans under enrollment was reached in May of this year when there were 26,970 veterans occupying such status. During this year approximately 26,000 veterans were

enrolled or reenrolled as replacements for veterans discharged to accept other employment or otherwise separated from the Civilian Conservation Corps. As of June 30, 1934, there were 21,732 veterans in enrollment status in 138 Civilian Conservation Corps companies located in 41 States. In June of this year the Veterans' Administration began the selection of 11,968 veterans to fill 6,968 vacancies in the previously authorized contingent, and, by authority of the President, an additional quota of 5,000 for the 22 States comprising the then drought-stricken area as designated by the Department of Agriculture. The War Department began the enrollment of these quotas on July 2, 1934.

#### NEW LEGISLATION

The provisions of Public, No. 2, Seventy-third Congress, approved March 20, 1933, "An act to maintain the credit of the United States Government", which established a new policy in the administration of veterans' relief, were explained in the 1933 annual report, as were also veterans' regulations promulgated thereunder by the President on March 31, 1933, and June 6, 1933.

The Independent Offices Appropriation Act, 1934 (Public, No. 78, 73d Cong.), approved June 16, 1933, contained certain amendments affecting veterans' benefits. Section 6 of the Economy Act was amended to provide domiciliary care and medical and hospital treatment for members of the Regular Establishment discharged for disabilities incurred in line of duty. Authority was given the Attorney General of the United States to effect compromise in certain insurance suits pending on March 20, 1933. Pensions under private relief acts were reduced by the same percentage as that prescribed for reduction of compensation for officers and employees of the Federal Government. Authority was granted the President to establish special boards, the majority of members of which were not in the employ of the Veterans' Administration on the date of enactment of this act. These boards were established by Presidential regulation July 28, 1933, with broad authority in the review of certain claims wherein presumptive service connection was granted under the World War Veterans' Act, on which payments were being made on March 20, 1933, and which were held to be not service connected under Public, No. 2, Seventy-third Congress, and veterans' regulations thereunder. Under the provisions of this law, as to claims referred to the special boards for disposition, 75 percent of the compensation payments being made on March 20, 1933, were authorized to be continued until October 31, 1933, or the date of the special board's decision, whichever was the earlier. Under authority contained in this act, the President extended this period to November 30, 1933. This act also provided authority to adjudicate claims for yearly renewable term insurance on which premium payments had been made to date of death of the insured and in original claims for pension, compensation allowance, or emergency officers' retirement pay, filed before March 20, 1933, to permit adjudication on the basis of proof and evidence received by the Veterans' Administration before March 20, 1933, and if an award was in order payments to continue until June 30, 1933. Thereafter the case would have to be determined under the existing law and regulations. This act further provided that the rates of compensa-

tion payable for direct service-connected disabilities to World War veterans who entered the service prior to November 11, 1918, and who were in receipt of compensation on March 20, 1933, should not be reduced more than 25 percent, with the exception of Federal employees, hospitalized cases, and beneficiaries residing outside the continental limits of the United States. Compensation benefits being paid to dependents of deceased World War veterans on March 20, 1933, were protected from any reduction or discontinuance whether the death of the veteran on whose account compensation was being paid was directly or presumptively connected with service. This act also carried a provision for the payment of pension of not less than \$15 per month to any veteran of the Spanish-American War, including the Boxer Rebellion and Philippine Insurrection, who served 90 days or more, was honorably discharged from service, is 55 years of age or over, is 50 percent disabled, and in need as defined by the President.

Under date of July 28, 1933, the President promulgated regulations placing in effect the various provisions of the Independent Offices Appropriation Act. These regulations created a Board of Veterans' Appeals and established the organization and procedure in connection therewith.

In accordance with the authority contained in Public, No. 2, Seventy-third Congress, the President promulgated additional veterans' regulations as follows:

January 2, 1934, a regulation which increased the maximum number of associate members of the Board of Veterans' Appeals from 15 to 30.

January 19, 1934, four regulations which increased the rate for war time service connected total disability from \$90 to \$100 per month with proportionate increase for partial disability; liberalized the rates of pension to widows of persons whose death is shown to have resulted from a disease or injury connected with peace-time service; permitted the acceptance of discharge for disability incurred in line of duty as a requisite to pension, hospital and domiciliary care for nonservice-connected disability in those cases where the veteran served less than 90 days; enlarged the group of veterans of the Spanish-American War, including the Boxer Rebellion, and Philippine Insurrection, entitled to pension for nonservice-connected disability by eliminating the age requirement of 55 years; authorized hospital care for veterans requiring emergency or extensive treatment regardless of whether such conditions are permanent; enlarged discretionary authority of the Administrator of Veterans' Affairs in the payment of transportation to and from Veterans' Administration facilities; increased the burial allowance from \$75 to \$100; permitted receipt of pension or emergency officers' retirement pay by Government employees otherwise entitled where the income is not in excess of \$1,000 per annum, computed monthly, in the case of single persons, or not in excess of \$2,500 per annum, computed monthly, in the case of married persons or persons with dependents (the prior salary or compensation limitation was \$50 per month); and permitted persons entitled to benefits to renounce their rights thereto in order to be allowed to participate in determination or decision with respect to claims for benefits.

February 17, 1934, a regulation which extended the time limit for appeal to the Administrator from 6 months to 1 year.

March 27, 1934, two regulations pertaining to World War and Spanish-American War veterans, which authorized pension benefits pending final determination of service connection in cases under review. In view of the enactment of Public, No. 141, Seventy-third Congress, March 28, 1934, these regulations were canceled April 6, 1934, effective March 28, 1934.

Public, No. 140, Seventy-third Congress, an act to authorize the Postmaster General to accept and use equipment, landing fields, men, and material of the War Department, for carrying the mails by air, and for other purposes, approved March 27, 1934, authorizes and directs the Administrator of Veterans' Affairs to pay any officer or enlisted man (including warrant and reserve officers) who is injured while performing duty under the act, a pension at the rate prescribed in part I, Veterans' Regulation No. 1 (a), and amendments thereto. In the event such officer or enlisted man is killed, his dependents shall be paid a pension under part I, Veterans' Regulation No. 1 (a), and amendments thereto. Choice must be made between the benefits heretofore described and those provided by law for officers of the Regular Army and/or their dependents and beneficiaries.

Public, No. 141, Seventy-third Congress, passed by Congress over the President's veto on March 28, 1934, known as the Independent Offices Appropriation Act, 1935, reestablished certain rights to benefits which had been withdrawn or modified by the provisions of Public, No. 2, Seventy-third Congress approved March 20, 1933, and the Presidential Regulations promulgated thereunder. The provisions affecting veterans are contained in title III, and are briefly as follows:

Section 26 reinstates the former compensation rates for totally blind World War veterans except where the veteran is being furnished hospital care by the Government, and except as to cases involving fraud, mistake, or misrepresentation.

Section 27 provides for the payment of compensation to those persons who on March 19, 1933, had established service connection under section 200 of the World War Veterans' Act, 1924, as amended, and reenacts the provisions of that section as to such cases, except where the person entered the service subsequent to November 11, 1918, where clear and unmistakable evidence discloses that the disease, injury, or disability had inception before or after the period of service, unless there was aggravation, or where the prior service connection had been established by fraud, clear or unmistakable error, or misrepresentation. But, as to all cases embraced by these three exceptions, all reasonable doubt is to be resolved in favor of the veteran and the burden of proof is to be upon the Government. As provided in section 28, the payment is 75 percent of the amount payable in such cases on March 19, 1933.

Section 28 provides for the restoration of the World War rates of compensation in effect on March 19, 1933, for service-connected disability, except that reduction is permitted in cases under sections 27 and 28 in accordance with regulations pertaining to hospitalized cases. It perpetuates the rating schedule in effect on March 19, 1933, under which ratings are based as far as practicable upon the average impairment of earning capacity in civil occupations similar to the occupation of the veteran at time of enlistment. It further provides for payments to the widows and children of veterans whose

death is established as due to service under its provisions. The limitations imposed by veterans' regulations as to receipt of either pension or emergency officers' retirement pay and salary by Government employees and to the 50 percent reduction in pension or emergency officers' retirement pay while persons entitled thereto reside outside the continental limits of the United States are not for application to benefits authorized by this section, except that compensation granted widows, child or children, and/or dependent parents not on the rolls on March 19, 1933, is subject to the regulations.

Section 29 amends section 6 of the Economy Act of March 20, 1933, as amended, by adding a proviso authorizing hospitalization or domiciliary care within the limitations existing in Veterans' Administration facilities, including transportation to and from the facility, of any veteran of any war not dishonorably discharged who is suffering from disability, disease, or defect, and who is in need of hospitalization or domiciliary care and is unable to defray the necessary expense therefor. It provides that the statement under oath of the applicant as to his inability to pay for the service sought shall be accepted as sufficient.

Section 30 provides that veterans of the Spanish-American War who entered service on or before August 12, 1898, or who served in the Boxer Rebellion or Philippine Insurrection, their unmarried widows and/or other dependents, who were receiving pension on March 19, 1933, are entitled to receive not less than 75 percent of the amount of pension being paid on that date. Such pension, however, is subject to the limitation requiring exemption from Federal income tax, and as to Federal employees, the law requires that not more than \$6 per month can be paid if their salary, if single, exceeds \$1,000, or if married, \$2,500 per annum. The provisions pertaining to the payment of pension to men in hospitals established by Public, No. 2, Seventy-third Congress, and the veterans' regulations promulgated pursuant thereto, are for application. The benefits authorized by this section do not extend to persons for which pension was paid under prior laws on account of disabilities resulting from willful misconduct, nor to persons to whom pension was being paid on March 19, 1933, through fraud, clear or unmistakable error as to conclusions of fact or law, or misrepresentation of a material fact. The limitation as to 50 percent reduction required by veterans' regulations in pension or emergency officers' retirement pay while any person entitled thereto resides outside the continental limits of the United States is not for application in these cases.

The laws in effect on March 19, 1933, granting monetary benefits to veterans of the Spanish-American War, including the Boxer Rebellion and the Philippine Insurrection, were reenacted subject to the above limitations.

Section 31 reestablishes the provisions of section 213 of the World War Veterans' Act whereby a person who is injured as a result of training, hospitalization or medical or surgical treatment, or examination under the War Risk Insurance Act or the World War Veterans' Act, 1924, as amended, is awarded compensation on the same basis as if the condition were incurred in the military or naval service. The application must be made within 2 years after the injury or aggravation or death or after the passage of the act, whichever is the later date.

Section 32 repeals the last sentence of section 9 of the Economy Act which barred persons in receipt of benefits from participating in any determination or decision with respect to claims for benefits.

Section 33 changes the title of payments to be made in service-connected cases of World War veterans from "pension" to "compensation".

Section 34 provides that payments shall be effective from date of passage of the act.

Section 35 provides for the payment of those insurance claims which had been determined to be payable prior to, but in which payment had not commenced on, March 19, 1933.

Title II, Public, No. 141, Seventy-third Congress, March 28, 1934, applies to pensions paid to war veterans and their dependents based upon service prior to the Spanish-American War, benefits paid under private relief acts, and emergency officers' retirement pay, the same percentage reduction as is applicable to salaries paid to Federal employees. This reduction is 10 percent from February 1, 1934, through June 30, 1934, and not more than 5 percent from July 1, 1934, through June 30, 1935.

May 2, 1934, a veterans' regulation was promulgated permitting the payment of burial allowance in the case of certain war veterans whose compensation rights were reestablished by Public, No. 141.

June 30, 1934, veterans regulations were promulgated placing in effect the provisions of section 29, title III, Public, No. 141, Seventy-third Congress, liberalizing eligibility for domiciliary or hospital care, including medical treatment, together with certain administrative changes found necessary by experience, including the granting of authority to the Administrator under certain conditions to furnish hospital treatment in Veterans' Administration facilities to retired officers and enlisted men of the regular establishment.

The United States Supreme Court in an opinion rendered June 4, 1934, in the cases of *Margaret Shea Lynch v. United States*; *Sam Wilner, etc., v. United States*, held that the due process clause of the Constitution prohibits the United States from annulling the contracts of war risk insurance, and that the following clause in section 17, Public, No. 2, Seventy-third Congress, "\* \* \* all laws granting or pertaining to yearly renewable term insurance are hereby repealed \* \* \*", was ineffectual to relieve the United States from all liability on the contracts without making compensation to the beneficiaries. In view of this decision the veterans' regulation governing yearly renewable term insurance was canceled as of the date thereof.

On April 26, 1934, the President approved Public, No. 176 (73d Cong.), an act making appropriations for the military and nonmilitary activities of the War Department for the fiscal year ending June 30, 1935, and for other purposes. This act provided that no part of the appropriations made shall be available for pay, allowances, or traveling or other expenses of any officer or enlisted man of the National Guard or any officer of the organized reserves who may be drawing a pension, disability allowance, disability compensation, or retired pay (where retirement has been made on account of physical disability or age), unless such officer or enlisted man of the National Guard surrenders said pension, disability allowance, disability compensation, or retired pay for the period of his service in the National Guard. This act further provided that present adjutants general who may be

drawing such emoluments may be continued in a federally recognized status without pay.

House Resolution 409 was passed by the House of Representatives on June 4, 1934. It authorizes and directs the Committee on Veterans' Affairs of the House of Representatives, or a subcommittee thereof, to investigate the methods and manner of handling of funds and the financial affairs of veterans receiving money as compensation or pensions from the United States Government while under guardianship and subject to the supervision of the Veterans' Administration; the losses to the estates of such veterans from negligence, neglect, or misappropriation of funds by guardians and/or conservators; the manner and method of appointing said guardians, conservators, or other persons, the losses sustained by such veterans while under guardians by reason of the sale of worthless securities by the guardians to such wards; the responsibility for the mishandling of the estates of veterans under guardians; the adequacy of guardians' bonds as provided under the regulations of the Veterans' Administration, and all other questions in relation to the estates of such veterans as are under guardians and receiving compensation, pensions, or other money or things of value from the Government of the United States by reason of veterans' legislation, that would aid the Congress in any necessary remedial legislation. The committee is required to report to the House not later than January 10, 1935, the results of its investigation, together with such recommendations for legislation as it deems advisable.

Public, No. 484, Seventy-third Congress, approved June 28, 1934, provides for the payment of monthly compensation to the widows and children of any World War veterans who served prior to November 12, 1918, or if the veteran was serving with the United States military forces in Russia before April 2, 1920, who dies or has died from a disease or disability not service connected and not the result of the veteran's own misconduct, while receiving or entitled to receive compensation, pension, or retirement pay for 30 per-cent disability or more directly incurred in or aggravated by service in the World War.

## MEDICAL AND DOMICILIARY CARE AND TREATMENT

### HOSPITALIZATION

*Remaining under treatment.*—At the expiration of this fiscal year the total hospital load of the Veterans' Administration was 40,059, an increase of 6,264, or approximately 19 percent, in the number on June 30, 1933. This material increase is due largely to the modification and liberalization by legislation during this year of the original Presidential regulations on entitlement issued under Public, No. 2, approved March 20, 1933. All of this increase occurred in the non-service-connected group, the patients of this class having increased from 18,931 on June 30, 1933, to 27,055 at the close of this year. With the exception of 1932 the patient population on June 30, 1934, is the highest recorded at the close of any fiscal year since 1917, when hospitalization for World War veterans was first authorized.

The total patient load at the expiration of this year consisted of 39,445 United States veterans, classified by service as follows: World War, 35,754; Spanish-American War, 2,229; Civil War, 194; all other

wars, expeditions, and occupations, 97; and peace-time service, 1,171. Of the 35,754 World War veterans but 11,799 were under treatment for disabilities determined to be of service origin. In addition to United States veterans there were under treatment 80 veterans of countries allied with the United States in the World War, 492 members of Federal agencies, principally the Civilian Conservation Corps and Civil Works Administration, and 42 miscellaneous beneficiaries. Included in the 39,445 United States veterans are 250 female and 3,188 colored beneficiaries.

Of the patients in hospitals at the close of this year 13 percent were suffering from tuberculosis, 56 percent from neuropsychiatric diseases, and 31 percent from general medical and surgical conditions. This represents a marked change in the character of the patient population since June 1923 when 41 percent of the patients were under treatment for tuberculosis, 39 percent for neuropsychiatric diseases, and 20 percent for general conditions.

*Admissions.*—Since March 3, 1919, when the acquisition of government hospital facilities was first authorized for the treatment of veterans of the World War, there have been 1,341,524 admissions to hospitals of which 63,900 were made during this year. The admissions for this year represent a decrease of more than 53 percent in the number for 1933 and is the lowest number recorded since 1920. The material decrease in admissions for this year is due to the legislation of March 20, 1933, and the Presidential regulations issued thereunder which denied hospitalization to veterans with non-service-connected disabilities of a temporary nature, operations of choice, etc., which conditions were largely responsible for the rapid turnover and greatly increased admission rate during recent years. During the last several months of this year, however, there was a material increase in admissions due to the application of Public, No. 141, approved March 28, 1934, which extended this benefit to groups not entitled under the Presidential regulations in effect at that time, so as to authorize hospitalization particularly in non-service-connected cases on a basis nearly comparable to that which existed under the World War Veterans' Act, 1924, as amended, in effect prior to March 20, 1933.

Since June 7, 1924, when hospitalization was first authorized for the veterans of all wars without regard to the origin of their disabilities, 583,328, or 63 percent, of all admissions have been for the treatment of the non-service-connected class. Approximately 80 percent of the admissions this year were for nonservice disabilities.

Of the United States veterans admitted to hospitals during this year approximately 89 percent had service in the World War and 7.2 percent in the Spanish-American War. In addition to United States veterans, there were 10,155 admissions of other patients, including 258 allied veterans and 9,631 members of the Civilian Conservation Corps, Civil Works Administration, and Public Works Administration.

An analysis of the type of hospital admissions during this year shows that 26,286 or 41.14 percent of the total, were first admissions; 36,220, or 56.68 percent, readmissions; and 1,394, or 2.18 percent, admissions by transfer from other facilities.

During this year 8,889 admissions were authorized for the observation or treatment of pulmonary tuberculosis, 5,695 for psychotic or mental diseases, 6,841 for other neuropsychiatric disorders, and 42,475 for general medical and surgical conditions.

There were 422 female and 6,092 colored veterans admitted to hospitals during this year.

Included in the 63,900 admissions during this year are 299 cases in which the veteran was originally admitted for hospital treatment and later transferred to domiciliary status within the same facility.

*Yearly turnover.*—During the fiscal year 1934 the patient turnover in all types of Veterans' Administration hospitals was approximately once every 7 months. Based upon the experience of this year, hospitals devoted principally to the treatment of neuropsychiatric diseases have a complete patient turnover once every 3 years. The relatively low turnover 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 turnover rate for hospitals utilized primarily for the treatment of tuberculosis was about once every 6½ months. The attainment of a low rate of turnover is highly desirable among the tuberculosis veterans, inasmuch as arrest of this disease is seldom obtained in less than 1 year of intensive care, treatment, and exercise. The turnover rate for this year in hospitals treating a majority of general medical and surgical patients was approximately once every 3½ months.

*Discharges.*—During this year 108,676 patients were under hospitalization, a decrease of approximately 39 percent in the number during 1933. Of those treated 58,713 were discharged after an average of 122.1 in-patient days. Patients who remained until the completion of treatment numbered 44,657, or 76 percent, of the total discharges. The incomplete cases totaled 14,056 and include 2,792 cases in which further treatment or care was required in the same or another facility or out-patient clinic; 10,952 cases in which the patient was discharged for personal reasons, i. e., against medical advice, leaving without permission, etc.; and 312 cases not entitled to hospitalization under the provisions of Public, No. 2, approved March 20, 1933.

Approximately 66 percent of patients discharged during this year had been under treatment for general diseases or conditions; 11,341, or 19 percent, for neuropsychiatric diseases; and 15 percent for pulmonary tuberculosis. In 69 percent of the completed and 51 percent of the incomplete cases recovery or some improvement was effected.

Deaths in the hospital during the year totaled 5,334, or 9 percent of the discharges as compared with 7,375, or 5 percent, in 1933. Of the total deaths, 2,901, or 54 percent, occurred among patients under treatment for general conditions; 1,660, or 31 percent, for pulmonary tuberculosis; and 773, or 15 percent, for neuropsychiatric diseases. Considering the total treated for each type of disability during this year, 19 percent of the pulmonary tuberculosis cases resulted in death, 7 percent of the general and 7 percent of the neuropsychiatric. Of the 2,901 deaths among general patients, more than 38 percent were caused by diseases of the circulatory system, including organic heart disease, and approximately 30 percent by malignant tumors and diseases of the genito-urinary system.

During this year 37,609 World War veterans were discharged after treatment for diseases or conditions not connected with service and 11,694 for disabilities of service origin. In 212 cases there was no report as to whether or not the disability was service connected. There were 2,599 cases in which the veteran was examined or observed for pension or insurance purposes. The remaining 6,599 discharges

of United States veterans were classified by service as follows: Spanish-American War, 4,271; peace-time service, 1,830; Civil War, 351; and miscellaneous occupations, expeditions, and rebellions, 147. In addition to United States veterans there were 9,904 discharges of other patients, including 268 veterans of countries allied with the United States in the World War and 9,374 members of the Civilian Conservation Corps, Public Works Administration, and Civil Works Administration.

Included in the 58,713 discharges during this year are 488 cases in which the veteran was originally admitted for hospital treatment and later transferred to domiciliary status within the same facility.

#### DOMICILIARY CARE

*Remaining.*—On June 30, 1934, the veteran population reported as present in domiciliary status in facilities under the jurisdiction and control of the Veterans' Administration totaled 9,404, as compared with 11,187 on June 30, 1933, a decrease of 1,783 during this fiscal period.

The number present in domiciliary status on June 30, 1934, was divided as to color and sex as follows: White males, 8,408; white females, 34; and colored males 962. All but 1 of the 34 white female members were receiving care in the facility at Dayton, Ohio. Colored members were present as of June 30, 1934, in all but three of the facilities used principally for domiciliary care.

The approximate average age of the veterans of each of the major wars who were present in domiciliary status at the close of this fiscal year was as follows: Civil, 88; Spanish-American, 60; and World, 41.

The percentage distribution of the membership by wars as of June 30, 1934, was as follows: Civil, 0.56; Spanish-American and Philippine Insurrection, 15.58; World, 76.71; other wars, 0.45; and peace-time, 6.70.

In conformity with the act of August 27, 1888 (U. S. C., title 24, sec. 134), the Federal Government is required to reimburse State or Territorial homes for disabled volunteer soldiers at the rate of \$120 per year for each person domiciled therein who is eligible for similar care in facilities controlled by the Veterans' Administration. During this year an average of 4,357 such persons were cared for, thereby creating an obligation of approximately \$522,840 on the part of the Federal Government.

*Admissions.*—During this year there were 8,305 admissions for domiciliary care, including 123 cases in which the veteran was originally admitted for this purpose and later transferred to hospital status within the same facility.

An analysis of the type of admissions shows that 3,064, or 36.9 percent, of the total were first admissions; 5,096, or 61.4 percent, readmissions; and 145, or 1.7 percent, admissions by transfer from other facilities.

Of the veterans admitted during this year approximately 74 percent had service in the World War and 21 percent in the Spanish-American War.

There were 9 female and 675 colored veterans admitted for domiciliary care during this year.

Approximately 85 percent of the admissions this year were for non-service-connected disabilities.

*Discharges.*—During this year 9,806 veterans were discharged after an average period of 5 months' domiciliary care. These discharges were classified as follows: 6,995 routine or transfers within the same or to other facilities; 112 deaths; 1,287 ineligible for further care under the provisions of Public, No. 2, approved March 20, 1933; 1,076 voluntary without formal discharge; and 336 disciplinary. Approximately 80 percent of the discharges were for veterans with general medical and surgical conditions. Of the total discharged, 6,707 were World War veterans, and of these 5,709 were disabled by non-service-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 2,282; peace-time, 674; Civil War, 96; and occupations and expeditions, 47. Included in the 9,806 discharges during this year are 372 cases in which the veteran was originally admitted for domiciliary care and later transferred to hospital status within the same facility.

#### HOSPITAL AND DOMICILIARY FACILITIES

On June 30, 1934, the Veterans' Administration was operating hospital facilities at 77 locations in 43 States and the District of Columbia. These facilities provided a total of 43,292 beds, an increase of 3,079 in the number available on June 30, 1933.

Seven newly constructed facilities providing hospital beds in the number shown were opened during this year—Fayetteville, Ark., 258; Des Moines, Iowa, 300; Wichita, Kans., 166; Biloxi, Miss., 207; Batavia, N. Y., 297; Roseburg, Oreg., 191; and Cheyenne, Wyo., 108.

Additional hospital beds were acquired during this year through new construction, alterations or readjustment of space at Tuscaloosa, Ala.; Tuskegee, Ala.; Fort Lyon, Colo.; St. Petersburg, Fla.; Leavenworth, Kans.; Northampton, Mass.; Rutland Heights, Mass.; Camp Custer, Mich.; Minneapolis, Minn.; Aspinwall, Pa.; Coatesville, Pa.; and Walla Walla, Wash.

On June 30, 1934, there were 23,547 beds available for domiciliary members in facilities under the jurisdiction of the Veterans' Administration, an increase of 1,245 in the number on June 30, 1933.

Two newly constructed facilities providing domiciliary beds in the number shown were opened during this year—Biloxi, Miss., 350; and Roseburg, Oreg., 350.

Additional domiciliary beds were acquired during this year through new construction, alterations, or readjustment of space at Danville, Ill.; Leavenworth, Kans.; Augusta, Maine; and Johnson City, Tenn. However, the domiciliary beds at Danville will soon be lost through the conversion of this facility to a neuropsychiatric hospital.

The total beds in facilities controlled by the Veterans' Administration on June 30, 1934; was 66,839, as compared with 62,515 on June 30, 1933, an increase of 4,324 during this fiscal period.

Since February 1919, the Congress has specifically authorized the sum of \$127,972,000 for new hospital, domiciliary, and out-patient dispensary facilities, of which \$123,047,000 has been appropriated. In addition, there has been expended since 1923 approximately \$18,000,000 from regular fiscal funds for permanent improvements and extensions to Veterans' Administration facilities. This latter figure,

however, does not include expenditures for the purpose mentioned at the former National Homes for Disabled Volunteer Soldiers prior to their consolidation with the Pension and Veterans' Bureaus in July 1930. Further, the Veterans' Administration has been allotted for improvements and new construction, the sum of \$3,006,650 under the provisions of the National Recovery Act of 1933.

#### FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the close of this fiscal year there were two facilities under construction—a 334-bed hospital of the general type at San Francisco, Calif., and a 472-bed hospital of the neuropsychiatric type at Roanoke, Va. The contract date for completion of San Francisco is July 29, 1934, and for Roanoke, February 14, 1935.

Looking to the future it may be stated that the Veterans' Administration controls in the aggregate sufficient beds to meet its estimated requirements for both hospital treatment and domiciliary care for the next several years. There is for determination, however, the question as to whether these facilities are sufficiently flexible to meet changing conditions in the institutional load; or putting it another way, the need for additional construction within the next several years would appear to be dependent upon the extent to which it is possible to adapt existing facilities to meet these changes. Certain facilities, particularly those acquired through purchase or transfer from other Government agencies in the early days of hospitalization for World War veterans, are not suitable structurally or otherwise for other than the type of institutional case for which now used, and as a consequence cannot be considered as being generally available. In recent years, facilities have been designed and erected so that they may with minor alterations and at comparatively little expense be used for all types of institutional cases. Studies to determine the best possible use of existing facilities are being made constantly and within this year several major conversions have been authorized. The facility at Danville, Ill., which has been used as a soldiers' home since its establishment in 1898 was recently approved for conversion to a hospital of the neuropsychiatric type. Similarly, a barrack building erected in 1933 at Tuskegee, Ala., is being converted to hospital use.

#### 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 \$36,269,054.99, of which \$32,620,447.39 was for hospital and \$3,648,607.60 for domiciliary facilities. This amount does not include expenditures for new construction, major alterations, nonexpendable equipment, or those for the diagnostic centers at Palo Alto, Calif., and Hines, Ill. Throughout this year there was a daily average of 35,220 patients of all types under treatment, and a daily average of 10,190 beneficiaries receiving domiciliary care.

The per diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$3.98 for this year, a reduction of

24 cents over last year. For hospital facilities devoted exclusively to the treatment of neuropsychiatric diseases the per diem rate for this year was \$1.76 as compared with \$1.94 for 1933, a decrease of 18 cents. The per diem rate for hospital facilities used largely for the treatment of general medical and surgical conditions was \$2.99 for this year, a reduction of 14 cents over last year. For all hospital facilities the per diem rate this year was \$2.51 as compared with \$2.71 in 1933. The per diem cost of operation for domiciliary facilities this year was 97 cents. The rates shown are for facilities which functioned the entire year and include the authorized legislative reductions in salaries during both 1933 and 1934.

#### PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENT

During this fiscal year the field facilities under the control of the Veterans' Administration made a total of 559,554 physical examinations for out-patient purposes, a decrease of 790,898 in the number accomplished during the preceding fiscal period. Of the number made during this year, 548,320 were medical and 11,234 dental. Approximately 92 percent of the medical and 85 percent of the dental examinations were made by physicians on a salary basis. Treatments furnished during this year totaled 575,816, as compared with 830,115 last year, a decrease of 254,299. Of the number furnished during this year, 540,384 were medical and 35,432 dental. Medical and dental treatments rendered by physicians on a salary basis represented 64 percent and 83.2 percent, respectively, of the total for this year.

#### DENTAL RELIEF

The value of dental services rendered in Veterans' Administration clinics during this fiscal year computed on a fee basis was \$1,509,228, as compared with \$1,700,910 for the fiscal year 1933, a reduction of \$191,682. The actual cost of furnishing this relief was \$811,677, thereby resulting in a net saving of \$697,551, or about 46 percent through the operation of Government clinics. Of the total value of dental services rendered in clinics \$700,678 was in connection with the treatment of service-connected disabilities and \$808,550 or 53.5 percent as auxiliary to the treatment of nonservice-connected disabilities.

The number of beneficiaries that received dental relief in clinics during this year totaled 55,318, as compared with 57,018 in 1933, a decrease of 1,700. The cost per case of rendering this relief during this year was \$14.67 as compared with \$15.25 in 1933 and \$25.93 in 1930.

Authorizations for dental treatment by private practitioners in those service-connected cases in which it was more economical to furnish relief in this manner decreased from 4,829 cases at a value of \$187,655 in the fiscal year 1933 to 1,825 cases at a value of \$66,038 in 1934. Since 1931 the value of dental work performed by fee-basis examiners has decreased 77 percent.

At the close of this fiscal year there were 164 full-time and 1 part-time dental officers on duty with the Veterans' Administration as compared with 177 full-time and 4 part-time on June 30, 1933.

## PENSIONS AND COMPENSATION

## VETERANS

*Civil War.*—Out of a total of 2,213,365 that served in this war, which terminated 69 years ago, pensions were being paid to 18,455 veterans on June 30, 1934. This represents a reduction of 5,422 in the number of veterans on June 30, 1933. Of those on the pension roll at the close of this year 7,134 were in receipt of \$75 per month and eleven \$85 per month, as authorized by the act of June 9, 1930, while 11,102 were being paid \$100 per month and eight \$125 per month under the same authority by reason of being helpless or blind or so nearly helpless or blind as to require the regular aid and attendance of another person. The balance of the pension roll consisted of 31 veterans who were in receipt of pensions under the general laws for service-connected disabilities and 169 veterans who were beneficiaries of special acts of Congress. The disbursements for pensions to veterans during this fiscal period totaled \$20,051,397.35 as compared with \$31,300,417.78 for the previous year, a reduction of \$11,249,020.43.

*Indian wars.*—On account of Indian-war service 4,370 veterans were in receipt of pension on June 30, 1934, and to this class \$2,178,-191.07 was paid during this year. This represents a decrease of 404 in the number of veterans on the roll June 30, 1933, and a decrease of \$729,920.33 in disbursements over last year.

*Effect of new legislation—wars prior to Spanish-American.*—The veterans of wars prior to April 20, 1898, including the Civil War and Indian wars, were not affected by the legislation of the Seventy-third Congress except as regards a 10-percent reduction in pension rates and were consequently not involved in the extensive reviews conducted during the year as a result of this legislation. The only respect in which an effort was made to bring this group into line with the principle of equal benefits for veterans of all wars having similar disabilities acquired under similar circumstances was through application of the presidential regulation reducing the pension to \$15 per month in the event of the veteran, having no dependents, being furnished hospital treatment, institutional, or domiciliary care by the United States or any political subdivision thereof. Since the whole number furnished treatment or care in this manner by the United States on June 30, 1934, was but 327 it is apparent that this influence was unimportant.

*Spanish-American War.*—The close of the fiscal year 1933 found 194,473 veterans on the rolls under Spanish War pension legislation, enacted prior to the so-called Economy Act of March 20, 1933, of whom 453 were classified as service-connected and the remainder without regard to service origin. The small number classified as service-connected did not of course represent the entire number having service-connected disabilities, since under the then prevailing legislation, generally higher rates of pension could be secured for disability under the so-called service pension acts, i. e., without regard to service origin, than upon proof of service connection. The original policy under Public, No. 2, Seventy-third Congress, having in mind equalization of benefits for veterans of all wars with similar disabilities acquired under similar circumstances as a plan into which the much larger group of World War veterans could eventually be fitted, called for a reclassification of cases according to whether or not their

disabilities were service-connected or nonservice-connected, with a maximum of \$30 per month in the latter class, bringing them to a parity with World War veterans. The review for this purpose was rendered extraordinarily difficult by the remoteness in point of time, and by the incomplete and unstandardized character of the most recent medical examination of record, in the majority of such cases, and by the fact that it had not been necessary since the act of June 5, 1920, to submit proof of service connection. It is estimated that over three-fourths of these veterans had not been medically examined or had their claims reviewed, except for increase in rates under new legislation, since the filing of the original claim, in many cases 12 to 15 years ago. The conduct of such a review of all claims, in a few short months, threw an unprecedented strain on the adjudication activities, and since reductions and findings of non-entitlement were necessarily common, created apprehension in the minds of veterans who had for years had a continuous record of increases in pensions. A broad regulatory presumption permitted the continuance of the pension being received subject to rebuttal of service connection, and there were further liberalizations, over the original plan, to permit payments for nonservice-connected partial disability (50 percent or more) at first, if 55 years of age, and later without regard to age, or, without specific disability, on attaining the age of 62 years, in both cases at \$15 per month or one-half the rate prescribed for total disability (\$30 per month).

This review resulted in the elimination of 71,686 veterans from the rolls before November 30, 1933, of whom 25,678 were dropped because found to be not 50 percent disabled; 23,333 because not 55 years of age; 13,880 for nonparticipation (period of war reduced by Presidential regulation issued under Public, No. 2), and less than 90 days' service; and 2,607 for income provisions or Federal employment.

Public, No. 141, approved March 28, 1934, restored to the rolls at 75 percent of former pension rates, all of the original group of 194,473 who could show actual participation in war service, and exemption from the payment of a Federal income tax for the preceding year, except that veterans in Federal employment receiving in excess of \$1,000 per annum, if single, or \$2,500 per annum, if married, are entitled to only \$6 per month. There are also restrictions relating to fraud, mistake, misrepresentation, and misconduct. The eventual effect of the foregoing legislation and the reviews incident thereto was to eliminate approximately 12,000 veterans as not having participated in war-time service and having no peace-time service-connected disability, and about 17,000 on account of income provisions, deaths, and other reasons, and further to pay pensions at the rate of 75 percent of the benefits formerly applicable whenever a greater amount did not result from the general plan.

The number of veterans on the rolls at the close of this fiscal year was 165,231, as compared with 194,473 on June 30, 1933, a decrease of 29,242. The disbursements for this purpose during 1934 totaled \$47,933,272.10, as compared with \$109,016,660 in 1933, a reduction of \$61,083,387.90.

Of the 165,231 veterans on the roll 161,438 were receiving pension payments for disabilities of nonservice origin, 3,197 for conditions determined to be the result of service, and 596 under private relief acts.

On June 30, 1934, the average monthly value of all pension awards for nonservice-connected disabilities was \$32.17, and for service-connected disabilities \$49.30.

In addition to the 165,231 veterans of this war on the rolls at the close of this year there were on the same date 1,299 veterans who formerly were classed as Spanish War veterans but who are now receiving payments at peace-time rates due to the shortening of the war period by Presidential regulation issued under authority of Public, No. 2. The average monthly payment being received by this group on June 30, 1934, was \$15.41.

*World War.*—The close of the preceding fiscal year, June 30, 1933, marked the last day payments of disability compensation and disability allowance to World War veterans under the World War Veterans' Act, 1924, could be made. On that date there were in receipt of disability compensation 336,710 veterans, with an average monthly award of \$43.70, and 412,482 veterans receiving disability allowance with an average monthly award of \$15.75. The review authorized by Public, No. 2, and Executive orders issued pursuant thereto was well under way when new legislation providing protection both as to rates and as to service connection, incorporated in Public, No. 78, approved June 16, 1933, was enacted. This new legislation required on the part of the administration the preparation of a more flexible rating schedule, which was released towards the close of the fiscal year 1933. Thus, although a large number of the cases had been reviewed under Public, No. 2, practically all awards for disability compensation, disability allowance at permanent and total rates, and claims for these benefits pending as of June 30, 1933, in all 379,120 cases, required either an initial, or a second complete review, during the year covered by this report. Cases wherein disability compensation had been disallowed or terminated under the World War Veterans' Act, and awards for disability allowance at less than total rates, except those showing service-connected disabilities of record, were dropped from the records, and subject to review only on filing a new claim.

In the administration of Publics, Nos. 2 and 78, disabilities previously classed as directly service connected were handled as regards their service connection on the same basis as under the World War Veterans' Act, except that persons who enlisted after November 11, 1918, and before February 9, 1922, under the War Risk Insurance Act, or July 2, 1921, under the World War Veterans' Act, 1924, who had previously had all the rights of World War veterans with respect to compensation, were regarded as having only peace-time service connection, entitling to approximately one-half rates, for their disabilities. The first Presidential regulation promulgated under Public, No. 2, which was not substantially altered as to service connection, granted a rebuttable presumption of service origin for diseases approved by medical advisors as chronic diseases (previously conclusive as to certain diseases) in the event of 90 days' active war-time service. Under instructions promulgated May 19, 1933, approximately 1 month before the enactment of Public, No. 78 in that year, service connections previously granted for diseases on the basis that they existed prior to enlistment (and were aggravated by service) or during service, or within 1 year following discharge, where veterans served 90 days or more during a war enlistment, were continued unless

medical judgment supported by a showing of clear and unmistakable error determined that the continuance of such connections was clearly erroneous and unwarranted. All disabilities connected under any of the preceding rules were considered directly service connected. Additionally, under Public, No. 78, special boards were authorized to grant service connection despite denial by the regular agencies, with a broad authority to determine date of onset of disease, or causation by service, in the absence of strict proof. Directly service-connected disabilities (war-time service) including those granted service connection by the special boards which upon review conformed to the standards of direct service connection, were entitled to be rated under the rating schedule adopted pursuant to Public, No. 2, with first \$90 per month, and after January 19, 1934, \$100, for total disability, and proportionate parts for partial disability in multiples of 10 percent, or alternately, to receive compensation at three-quarters of the rates provided as of March 19, 1933, if this provided a greater benefit. Disabilities for which service connection was allowed by the special boards were entitled to the full benefit of the 1933 schedule, but no election of 75 percent former rates was provided. As the review proceeded it was the policy to remedy defects of the program by Presidential regulation and otherwise, and as a matter of fact, Presidential regulations restoring former presumptive cases to the rolls pending review by the final appellate agency had been promulgated March 27, 1934.

On the next day, March 28, 1934, Public, No. 141 restored to the compensation rolls those veterans removed as a result of the previous reviews, provided they served before November 11, 1918, and provided their service connection had not been established through fraud, mistake, or misrepresentation, or, if established by presumption, could not be rebutted by a clear and unmistakable showing of inception prior to service, and not aggravated thereby, or subsequent to service, and the disabilities were not due to their own misconduct. This act also prohibited reductions in compensation as compared with the former World War Veterans' Act rates in all war-time service-connected cases as long as the physical condition remains unchanged, except certain presumptive cases retained on the rolls solely by virtue of special board decisions, and except as to reductions in the event of hospitalization. This act also in the main, restored the provisions of section 200 of the World War Veterans' Act as to service connection in favor of those whose cases might be adjudicated subsequent to March 28, 1934, except that all presumptions are rebuttable, and authorized compensation under that act in such cases. Under this legislation 202,359 service-connected cases were automatically restored to the rates of pay in effect March 19, 1933.

The original review under Public, No. 2 was substantially completed October 31, 1933, and covered 347,572 formerly service-connected cases having an aggregate monthly award, June 30, 1933, of \$15,245,891. Of these 276,406 were allowed as having direct service connection with war-time service; 9,049 as having direct service connection with peace-time service; and 817 as being permanently and totally disabled from nonservice-connected causes, having no service-connected disability entitling to a larger monthly award. Awards numbering 10,087 were discontinued as not service connected, less than 10 percent, due to willful misconduct, or for other reasons,

and 51,213 awards were discontinued as nonservice-connected by the regular rating agencies acting under Public, No. 2, and Executive orders issued pursuant thereto, and referred to special boards with protected awards at 75 percent of the former rates pending final allowance or disallowance by the special boards. Of the 51,213 cases referred to special boards, 21,955 were finally allowed, and 29,258 disallowed.

Of the 31,546 disability allowance claims reviewed, comprising 26,363, rated permanent total, and 5,183 new claims, out of a total of 412,482 on the rolls June 30, 1933, having an aggregate monthly value of \$6,498,326, 21,988 were continued as permanent and totally disabled, 2,696 were granted war-time service connection, and 78 were awarded peace-time service connection for lesser disabilities.

On June 30, 1934, compensation was being paid in 332,216 war-time service-connected cases at an average monthly payment of \$39.67, and pension in 29,903 nonservice-connected cases in which the veteran was totally disabled at an average monthly payment of \$25.61. Additional compensation was being allowed 60,690 veterans on account of 56,340 wives, 111,313 children and, 5,107 parents at an average of \$7.29 per month additional to each veteran for dependents. The disbursements for both groups during 1934 totaled \$149,230,401.61 as compared with \$270,020,446.13 in 1933, a decrease of \$120,790,044.52.

*Peace time.*—On June 30, 1934, there were 29,484 veterans receiving pensions on account of disabilities determined to be the result of diseases or injuries originating in line of duty in the military or naval service in time of peace. This represents an increase of 9,925 for the fiscal year 1934, due almost entirely to the shortening of both the Spanish-American and World War periods by Presidential regulation issued under Public, No. 2. Some 9,958 persons who did not serve until after November 11, 1918, and who had previously been considered World War veterans were reclassified as entitled to benefits on the basis of direct service-connection with peace-time service, at the lower rates provided for disabilities incident to such service. This reclassification was the only chief gain in the whole field of veteran pensions toward coordination of benefits on the basis of equal benefits for similar disabilities acquired under like conditions. The disbursements for this purpose in 1934 totaled \$6,223,411.08, as compared with \$5,241,451.38 in 1933, an increase of \$981,959.70.

#### DEPENDENTS

*War of 1812.*—Although over 119 years have elapsed since the close of the War of 1812, there were at the close of this year 7 persons still receiving pensions on account of service rendered by soldiers in this war—5 widows, 1 remarried widow, and 1 daughter. They are as follows:

Arminia I. Anderson, Cedar Grove, Ga.; husband, Robert Anderson, fifer, Nabor's Company, South Carolina Militia.

Marion A. Clark, Iowa City, Iowa; husband, John R. Clark, private, McClellan's Company, Massachusetts Militia.

Lydia Ann Graham, Brushy Run, W. Va.; husband, Isaac Graham, musician, Bodkin's Company, Virginia Militia.

Mary Isgrigg, 588 Delta Avenue, Cincinnati, Ohio; husband, Daniel Isgrigg, private, Cullum's Company, Ohio Militia.

Carolina King, East Aurora, N. Y.; husband, Darius King, private, Steven's Company, New York Militia.

Elizabeth Huron, 1621 Ashland Avenue, Indianapolis, Ind.; former widow of Sylvester T. Sibley, private, North's Company, New York Militia. (Mrs. Huron died July 7, 1934.)

Esther Ann Hill Morgan, Independence, Oreg.; daughter of John Hill, private, Clark's and McCumber's Companies, New York Militia.

Five of the above-named persons receive a monthly pension of \$50, one \$30, and the other \$20, and a total of \$3,222.50 was disbursed for such purpose during this year.

*Mexican War.*—At the close of this year there were 351 widows of Mexican War veterans on the pension roll and the payments to them in 1934 totaled \$198,558.20. These figures show a decrease of 64 in the number of pensioners on June 30, 1933, and a reduction of \$86,660.48 in the disbursements for last year.

*Civil War.*—On June 30, 1934, there were on the pension roll, 112,577 widows and minor or helpless children of veterans of this war, as compared with 125,638 at the beginning of the fiscal year, a decrease of 13,061.

Of the widows and other dependents on the pension roll at the close of this year 15,786 were in receipt of \$30 per month; 82,628 were being paid \$40 per month as provided by law for widows of the attained age of 70 years; and 4,115 were receiving \$50 per month as authorized by law for widows who were the wives of soldiers during their service in this war. There were 9,674 widows in receipt of pensions under special acts of Congress, and 374 were being paid pensions under the general laws because of the death of their soldier husbands from causes due to military service. The disbursements for pensions to widows and minor or helpless children during this fiscal period totaled \$49,763,325.78, as compared with \$66,972,158.65 for the previous year, a decrease of \$17,208,832.87 due not only to the reduction in the number of pensioners but also to the 10 percent reduction in rates provided by Public, No. 2, approved March 20, 1933. The peak in the number of widows on the roll was reached in 1912 when 304,373 were receiving pension.

Of the pensioners of the Civil War on the roll June 30, 1934, there was one mother of a soldier, Clinton D. Rorer, who at the age of 16 enlisted February 23, 1864, in Company H, Eighth Illinois Cavalry, and died in service June 4, 1864, of typhoid fever. This mother, Samantha R. Button, was born December 12, 1830. She was granted a pension of \$30 per month under a special act of Congress. (Mrs. Button died on the 22d of July 1934.)

During this year 3,577 widow and 255 other dependent claims were under consideration, of which 2,112 were disposed of, leaving 1,559 widow, and 161 other dependent claims pending on June 30, 1934. The number of widows dropped from the pension roll during this year by reason of death was 14,530, or 11.56 percent, of the number on the rolls at the beginning of the fiscal year.

*Indian Wars.*—On account of Indian War service 4,606 widows and dependents were in receipt of pension on June 30, 1934, and to this class \$1,537,856.10 was paid during this year. This represents an increase of 160 in the number of widow and dependent pensioners on

the roll June 30, 1933, and a decrease of \$269,740.07 in disbursements over last year due principally to the 10 percent reduction in rates authorized by Public, No. 2, approved March 20, 1933. During this year 926 claims were considered of which 543 were disposed of.

*Effect of new legislation—wars prior to Spanish American.*—Section 18 of the act of March 20, 1933, provided that for the fiscal year ending June 30, 1934, any pension, and/or other monetary gratuity, payable to former members of the military or naval service in wars prior to the Spanish-American War, and their dependents, for service, age, disease, or injury, except retired pay of officers and enlisted men of the Regular Army, Navy, Marine Corps, or Coast Guard, shall be reduced by 10 percent of the amount payable. Section 21 (c), of title II of Public, No. 141, March 28, 1934, continues this reduction at the rate of 5 per centum of the amount payable for the fiscal year ending June 30, 1935.

*Spanish-American War.*—On June 30, 1934, there were on the pension roll 35,022 widows, minor children, and dependents of veterans of this war as compared with 38,797 on June 30, 1933, a decrease of 3,775. To these beneficiaries \$7,680,839.78 was paid during this year as compared with \$16,288,992.48 in the previous year, a decrease of \$8,608,152.70. The decrease in the number of beneficiaries was due largely to the discontinuance of payments to remarried widows subsequent to June 30, 1933, and in disbursements to the reduction in rate to widows and minor children in claims in which the veteran's death was due to causes not of service origin, as provided by Public, No. 2, approved March 20, 1933.

The claims of widows, minor children, and dependents of veterans under consideration during this year numbered 5,991, of which 3,616 were disposed of, leaving 2,375 pending at the close of the year, awaiting receipt of necessary proofs to establish title to pension.

*World War.*—On June 30, 1934, compensation was being paid to the widows, children, and dependent parents of 99,229 veterans of the World War who died in service or as a result of diseases or injuries incurred either directly or presumptively in service during said war, as compared with 98,628 at the close of the fiscal year 1933, an increase of 601 cases. This compensation is being paid to 26,090 widows, 39,314 children, and 85,477 parents. Death claims have been paid to date to the widows and dependents of 130,867 deceased veterans.

The disbursements for this purpose during the fiscal year 1934 totaled \$32,785,871.92 as compared with \$35,586,376.21 in 1933, a reduction of \$2,800,504.29.

An analysis of the principal causes of death of veterans who died as a result of service, and whose dependents are now receiving benefits, discloses that 30 percent died from tuberculosis, 28 percent from injuries, principally wounds in action, and 25 percent from diseases of the respiratory system, other than tuberculosis.

A study of the awards for this benefit indicates that 43 percent of the deaths on account of which payments were being made on June 30, 1934, occurred prior to July 2, 1921, the official ending date of the World War.

At the close of this year death compensation payments were being made in 5,518 cases where the dependents reside in foreign countries, the monthly value of these awards being \$130,143.

In addition to compensation, monthly payments of insurance were being made on June 30, 1934, to the beneficiaries of 63,462 deceased veterans, or in approximately 64 percent of the total active cases.

*Peace time.*—On June 30, 1934, there were 5,838 persons receiving pensions on account of death determined to be the result of disease or injuries originating in line of duty in the military or naval service in time of peace. This represents an increase of 1,031 for the fiscal year 1934. These pensioners received during this period \$1,609,189.39 an increase of \$450,162.71 over last year. Claims considered during this year totaled 3,434, of which number final action was taken in 1,514 cases.

*Effect of new legislation, war- or peace-time service subsequent to April 20, 1898.*—The act of March 20, 1933, established the basis of a new pension system effective July 1, 1933, for all persons except retired officers and enlisted men of the Regular Army, Navy, Marine Corps, or Coast Guard, who served in the military or naval service on or after April 21, 1898, the beginning date of the Spanish-American War. Under this new legislation, pension is awarded for disability or death resulting from disease or injury incurred or aggravated in line of duty in war-time service; for disability or death resulting from disease or injury incurred or aggravated in line of duty in peace-time service; and under certain limitations, for disability or death not incurred in military or naval service. The rate of pension prescribed by regulations for widows of veterans who die or have died as the result of war-time service-connected disabilities was \$30 per month. For peace-time service-connected disabilities the rate allowed a widow was \$22 per month. Where death of a war veteran was not the result of service, the rate to the widow was \$15 per month. Additional allowances were provided for each child under 18 years of age, each child under 21 attending school or college, and each child incapable of self-support because of a physical or mental defect. Pension was also payable to dependent parents of war-time and peace-time veterans, who die of service-connected disabilities. However, the act of March 28, 1934, restored 75 percent of the rates formerly paid to these widows and dependents, from date of the act, in cases where enlistment was entered into prior to August 13, 1898, or there was service in the Boxer Rebellion or Philippine Insurrection, except in cases where payments had theretofore been made through fraud, clear or unmistakable error as to conclusions of fact or law or misrepresentation of a material fact. Restoration was also barred to any person who paid income tax for the preceding year, remarried widows, and cases in which the death of the veteran was due to misconduct.

Section 17 of the act of March 20, 1933 (Public, No. 2) repealed all laws granting compensation to the dependents of the World War veterans who died as the result of disease or injuries directly or presumptively incurred in service and in lieu thereof provided for the payment of pension to such dependents only in the event the veteran's death was directly connected with service. The effect of this repeal was largely nullified by provisions of section 20 of the act of June 16, 1933 (Public, No. 78), which provided that in no event should death compensation being paid to the dependents of deceased World War veterans on March 20, 1933, be reduced or discontinued whether the death of the veteran on whose account compensation was being paid was directly or presumptively connected with service. The protection of this act was continued in section 28 of the act of March 28, 1934,

(Public, No. 141). This section also provided that where death is established as service connected under section 200 of the World War veterans' act, 1924, as amended, in claims where entry into the service was accomplished prior to November 12, 1918, that the benefits of Veterans' Regulation No. 1 (a), part I, paragraph IV, shall be payable to widows and dependents.

Public, No. 484, Seventy-third Congress, became a law on June 28, 1934, 2 days before the end of this fiscal year. Under this act benefits are authorized and payable to the surviving widow, child, or children of any deceased person who served with the United States military or naval forces in the World War before November 12, 1918, or if service was in Russia, before April 2, 1920. The cause of death is immaterial if not due to misconduct, but benefits may be paid only where the veteran was receiving or entitled to receive at the time of his death, compensation, pension, or retirement pay for a disability of 30 per centum or more, directly incurred in or aggravated by service rendered prior to July 2, 1921. The existence of the directly service-connected disease or injury must have been established to the satisfaction of the Veterans' Administration prior to the date of the veteran's death, but the determination of a 30 per centum disability, resulting from such disease or injury may be based upon evidence filed subsequent to death, and the proof of 30 per centum or more disability must be filed within 3 years from the date of death or from June 28, 1934, whichever is the later date.

SUMMARY

The following table shows by wars and peace-time service the number of living veterans in receipt of monetary benefits (compensation, pension, emergency officers' retirement pay, and disability allowance) on June 30, 1934, and June 30, 1933, and the disbursements for these purposes during the fiscal years 1934 and 1933, together with the number of deceased veterans on whose account dependents were receiving compensation and pension benefits on June 30, 1934, and June 30, 1933, and the payments to dependents for these purposes during the fiscal years 1934 and 1933:

Wars	1934		1933	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
<b>Total:</b>				
Living veterans.....	581,225	\$227,797,923.21	997,918	\$428,456,066.69
Deceased veterans.....	257,630	93,578,863.67	272,749	122,103,275.54
War of 1812—deceased veterans.....	7	3,222.50	7	3,906.67
Mexican War—deceased veterans.....	351	198,558.20	415	285,218.68
<b>Indian Wars:</b>				
Living veterans.....	4,370	2,178,191.07	4,774	2,908,111.40
Deceased veterans.....	4,606	1,537,856.10	4,446	1,807,596.17
<b>Civil War:</b>				
Living veterans.....	18,455	20,051,397.35	23,877	31,300,417.78
Deceased veterans.....	112,577	49,763,325.78	125,638	66,972,158.65
<b>Spanish-American War:</b>				
Living veterans.....	165,231	47,933,272.10	194,473	109,016,660.00
Deceased veterans.....	35,022	7,680,839.78	38,797	16,288,992.48
<b>Peace time:</b>				
Living veterans.....	29,484	6,223,411.08	19,559	5,241,451.38
Deceased veterans.....	5,838	1,609,189.39	4,807	1,159,026.68
<b>World War:</b>				
Living veterans.....	363,685	151,411,651.61	755,235	279,989,426.13
Deceased veterans.....	99,229	32,785,871.92	98,639	35,586,376.21

NOTE.—Living veterans of World War include beneficiaries receiving emergency officers' retirement pay.

## RETIREMENT OF EMERGENCY OFFICERS OF THE WORLD WAR

Public, No. 2, (73d Cong.), approved March 20, 1933, limited entitlement to this benefit to officers whose disabilities directly resulted from the performance of military or naval duty. The application of this so-called causative factor resulted in reducing the number of officers entitled to retirement pay from 6,304 to 1,595, a decrease of approximately 75 percent. As of June 30, 1934, the number entitled to retirement pay had been further reduced to 1,583 by reason of deaths. Of the 1,583 officers on the active roll at the close of this year, 1,559 were receiving full payment, less the same reduction in compensation as prescribed for government employees. In 22 of the remaining 24 cases there was a partial forfeiture of retirement pay in 7 and a complete forfeiture in 15 due to the application of section 212 of Public, No. 212, (72d Cong.), approved June 30, 1932, which provided that in case the salary of any retired officer (except those with disabilities incurred in combat with an enemy of the United States) in the employ of the Federal Government, together with the retirement pay exceeds \$3,000 per annum, the retirement pay should be reduced or discontinued to the extent to which the sum of the two should equal \$3,000. In the other two cases there was a complete surrender of retirement pay because of active duty in the National Guard, due to the application of Public, No. 441 (72d Cong.), approved March 4, 1933, which provided that no part of the appropriations made for the military and nonmilitary activities of the War Department for the fiscal year ending June 30, 1934, shall be available for pay, allowances, or traveling or other expenses of any officer or enlisted man of the National Guard or any officer of the Organized Reserves who may be drawing a pension, disability allowance, disability compensation, or retired pay, unless such officer or enlisted man of the National Guard surrenders said pension, disability allowance, disability compensation, or retired pay for the period of his service in the National Guard.

The average monthly payment for retirement was \$135.20 based on the annual value of the roll at the close of this year as compared with \$138.58 on June 30, 1933. This reduction is due largely to the fact that a good many of the higher ranking officers who had been retired for diseases were dropped from the rolls under the provisions of Public, No. 2.

The disbursements for this purpose during this fiscal year totaled \$2,181,250 as compared with \$9,968,980 in 1933, a decrease of \$7,787,730, or approximately 78 percent.

## ADJUSTED COMPENSATION

As of June 30, 1934, a total of 129,482 beneficiaries had been awarded adjusted compensation in cases in which veterans died before applying for the benefits of the act, an amount aggregating \$44,954,309 and 155,536 veterans had been awarded \$5,245,237.96 because of their adjusted service credits being \$50 or less. A total of 3,719,568 certificates with a maturity value of \$3,673,610,059 had been issued to June 30, 1934, and of this number 178,568 had been matured on account of death and \$178,092,200 had been awarded to the designated beneficiaries, leaving 3,541,000 certificates in force with a maturity

value of \$3,495,517,859 and a present loan value of approximately \$1,750,000,000. A total of 2,884,504 certificates have been pledged and are held by the Veterans' Administration for loans and interest aggregating \$1,614,220,289. In addition, it is estimated that loans made by banks to the value of \$60,000,000 are outstanding.

#### INSURANCE

At the close of this fiscal year there were 598,226 Government life (converted) insurance policies in force, aggregating \$2,666,733,150 of insurance as compared with 616,069 policies in force, aggregating \$2,782,708,583 of insurance at the close of the preceding fiscal year.

The centralization of insurance activities was accomplished during the fiscal year and all operations in connection with the granting of policy loans, and the collection of premiums, loans and loan interest, are now being conducted at the central office.

There has been reserved for the payment of dividends in 1934 the sum of \$6,463,000 to be distributed to policyholders in accordance with a new schedule of dividends adopted effective January 1, 1934.

The 1934 dividend schedule is based on the results of the evaluation begun during the fiscal year 1933, of the United States Government life insurance fund and is the first schedule to be developed on the actual experience under Government life insurance. Under this schedule, those policies on which the premiums and earnings to date have been adequate to build up the reserves required on account of both the death and total permanent disability benefits provided in the policy, will receive a dividend representing their equitable share of the amount of the surplus, gains and savings to be distributed. 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.

Heretofore, a portion of the earnings of the United States Government life insurance fund has been assigned to the contingency reserve to provide for future total permanent disability payments, and a portion returned to the policyholders as dividends. The study of the experience under Government life insurance discloses that at certain ages, under certain plans of insurance, a larger portion of the earnings should be applied toward the total permanent disability liability and in some cases the entire earnings should be so applied until the required reserves are accumulated; therefore, some policies which received dividends under previous schedules will not receive a dividend during the fiscal year 1934.

*Applications.*—Applications for United States Government life (converted) insurance, approved during this fiscal year totaled 13,774, aggregating \$41,295,750, as compared with 20,917 applications amounting to \$80,565,934 approved during the fiscal year 1933. The total applications approved to June 30, 1934, is 913,556 amounting to \$4,036,743,487 insurance.

*Policies issued.*—The following table shows the number and amount of United States Government life (converted) insurance policies issued by months for the fiscal year 1934.

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Date	Number	Amount	Date	Number	Amount
1933			1934		
July.....	875	\$3,492,482	January.....	1,207	\$2,943,269
August.....	949	3,467,616	February.....	1,333	3,069,068
September.....	719	2,935,777	March.....	1,692	4,746,295
October.....	653	3,533,432	April.....	1,133	3,679,244
November.....	1,083	3,111,301	May.....	1,216	3,390,061
December.....	1,049	2,783,718	June.....	1,565	4,123,467
			Total.....	13,774	\$41,295,750

*Analysis by plan.*—The following table shows the number and amount, the percentage, and the average amounts of United States Government life insurance policies issued to June 30, 1934, classified by plan.

	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life.....	192,556	\$966,016,323	21.08	23.93	\$5,016.81
20-payment life.....	219,743	918,607,027	24.05	22.76	4,180.37
30-payment life.....	35,221	175,650,923	3.86	4.35	4,987.11
20-year endowment.....	226,241	593,944,933	24.76	14.71	2,625.28
30-year endowment.....	44,285	185,227,222	4.85	4.59	4,182.33
Endowment at age 62.....	43,230	204,479,191	4.73	5.07	4,730.03
5-year convertible term.....	144,891	960,349,711	15.86	23.79	6,628.08
5-year level premium term.....	7,366	32,468,157	.81	.80	4,395.91
Total.....	913,556	4,036,743,487	100.00	100.00	4,418.71

*Policies in force.*—At the close of this fiscal year there were in force 598,226 United States Government life (converted) insurance policies amounting to \$2,666,733,150 insurance. During this fiscal year 1,911 policies amounting to \$9,250,196 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	1,006,511,344	423,557	1,773,075,664	553,660	2,781,587,008
1927.....	87,100	672,074,816	500,890	2,220,969,824	587,990	2,893,044,640
1928.....	266	1,654,277	660,106	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	240,134	641,218	2,977,083,467	641,247	2,977,328,601
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

*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 12,059 policies; representing \$38,786,301.91 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1934, is 91,015, representing \$292,075,242.04 insurance.

During this fiscal year policies having a total face amount of \$4,778,387 were surrendered for paid-up insurance, while 853 policies having a total face amount of \$997,155 paid-up insurance were issued. Through June 30, 1934, policies having a total face amount of \$17,819,386 have been surrendered for paid-up insurance, and 3,238 policies having a total face amount of \$3,296,054.04 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 ending June 30, 1934, premiums amounting to \$68,241,487.96 were received on United States Government life insurance policies. The amount of United States Government life insurance premiums received to date totals \$745,795,366.10.

*Dividends.*—The fund from which dividends on United States Government life insurance are apportioned is accumulated from two sources—savings due to deferred mortality and excess interest on the amount earned on invested funds over the assumed rate of 3½ percent. There were 475,427 dividends amounting to \$4,626,467.55 paid during this fiscal year. The total dividends paid to date are 6,156,030, amounting to \$57,410,310.07.

*Converted claims.*—Through June 30, 1934, a total of 24,920 awards had been made on account of death and 9,538 by reason of permanent and total disability. These death awards involve the payment of insurance in the amount of \$139,398,074, of which \$106,716,965 was disbursed in lump-sum payments to 19,365 beneficiaries. Payments of converted insurance averaging \$35.23 monthly are being made to 8,854 permanently and totally disabled veterans.

During the calendar year 1933 awards were made to the beneficiaries of 2,805 deceased veterans, and 1,499 awards were made to veterans with permanent and total disabilities as compared with 2,752 and 1,989, respectively, during the calendar year 1932.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1933 shows that 29 percent of the policies were ordinary life, 21 percent were 20-payment life, 15 percent 20-year endowment, and 18 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 26 percent were 5-year convertible term, 27 percent were ordinary life, 20 percent 20-payment life, and 15 percent were 20-year endowment.

*Term and automatic claims.*—The disbursements for term and automatic insurance during this year totaled \$103,268,273, and to date \$1,724,052,438, which is \$1,270,103,632 in excess of the \$453,948,806 received in premiums.

On June 30, 1934, monthly installments of term insurance were being paid to 12,976 permanently and totally disabled veterans and to the beneficiaries of 127,551 deceased veterans, as compared with 12,972 disability and 129,287 death awards on June 30, 1933. The decrease in the number of death awards is due to the operation of section 303 of the World War Veterans' Act, which provides for the

payment in lump sum of the commuted value of the unpaid installments upon the death of the beneficiary named in the policy. These lump-sum payments totaled \$9,839,716 during this year and \$153,046,117 to date.

Permanent total disability payments averaging \$47.45 per month are being made on insurance valued at \$107,081,209. The States having the largest number of veterans receiving these payments are as follows: California, 1,134; New York, 1,107; Pennsylvania, 702; Illinois, 628; and Massachusetts, 549. An analysis of the disabilities for which term insurance is being paid discloses that neuropsychiatric diseases are the disabling cause in 46 percent of the awards, tuberculosis in 28 percent, and general medical and surgical conditions in 26 percent. To date 24,183 disability awards have been terminated—20,652 by death, 3,509 by recovery, and 22 for other reasons. Approximately 57 percent of the terminations by recovery and 68 percent of the terminations by death were in the tuberculous group.

It is interesting to note that of the 127,551 death claims on which installments are now being paid, 111,904, or 88 percent, of the veterans died prior to the official closing date of the World War, July 2, 1921. These payments are being made to 75,041 parents, 20,438 widows, 2,208 children, and 29,864 other beneficiaries. The largest number of death awards have been made in the following States: New York, 11,782; Pennsylvania, 9,299; and Illinois, 7,063.

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 299 permanently and totally disabled veterans, of whom 195, or 65 percent, are suffering from neuropsychiatric diseases; 61, or 21 percent, from tuberculosis; and 43, or 14 percent, from general medical and surgical conditions. In the cases of 7,010 deceased veterans, this insurance is being paid to their beneficiaries, classified as follows: 5,921 parents, 596 widows, and 493 children.

## RETIREMENT OF CIVIL EMPLOYEES

### CIVIL SERVICE

The fiscal year ending June 30, 1934, marked the first year of operation under section 8 (a) of the Independent Offices Appropriation Act, approved June 16, 1933 (Public, No. 78, 73d Cong.). This legislation, designed to prevent undue hardship upon employees involuntarily separated from the Government service, provided that prior to July 1, 1935, employees involuntarily separated from the service for reasons other than misconduct, after aggregate service of at least 30 years, were to receive the annuity they would otherwise have received if regularly retired for age (less 3½ percent until attainment of statutory retirement age), instead of the reduced annuity to which they would have been entitled under section 7 of the retirement acts as amended May 29, 1930. During this fiscal year 7,080 claims for retirement under this provision were approved, of which 6,993 were active on June 30, 1934. The average annual value of these annuity awards on June 30, 1934, was \$1,153.11.

The President, by Executive order dated April 7, 1934, directed the transfer of all Civil Service and Canal Zone retirement activities from the Veterans' Administration to the Civil Service Commission.

This order became effective after 60 days unless modified or extended by subsequent order. On June 5, 1934, the President, by Executive order, directed the transfer "be delayed until October 1, 1934: Provided that such transfer may be made operative and effective between June 7, 1934, and October 1, 1934, by order of the United States Civil Service Commission, approved by the President." On August 24, 1934, the President, by Executive order, directed that, "pursuant to the provisions of the last paragraph of the order of June 5, 1934, it is hereby ordered that this transfer shall take effect on September 1, 1934."

Public, No. 448 (73d Cong.), approved June 22, 1934, amended the Civil Service Retirement Act of May 29, 1930, by permitting employees and annuitants to designate beneficiaries of the amount to their credit in the retirement fund at their death, and, except in cases of incompetency, removed the restriction limiting to \$1,000 the amount which may be paid to the heirs or beneficiaries of such estates, without the appointment of an administrator. This amendment became effective September 1, 1934, upon the transfer of Civil Service retirement functions to the Civil Service Commission.

*Annuitants on roll.*—The number of annuitants added to the roll during this fiscal year reached the unprecedented total of 14,477 as compared with 9,480 in 1933, 4,997 in 1932, and 2,096 in 1924. More annuitants were added to the roll during this fiscal year than during the entire 6 years from July 1, 1922, to June 30, 1928. Of the 14,477 added to the roll, 2,770 were retired for age, 2,505 for disability, 1,652 for voluntary separation after 30 years' service (within 2 years of statutory retirement age), 7,080 for involuntary separation after 30 years' service, and 470 for involuntary separation with less than 30 years' service. The number of terminations from the roll during this fiscal year was 2,604 as compared with 2,212 in 1933. The number of terminations because of death was 2,473 and for other causes 131. There were 44,708 annuitants on the roll June 30, 1934, of whom 22,969 had been retired for age, 8,941 for disability, 3,944 for voluntary separation after 30 years' service, 6,993 for involuntary separation after 30 years' service, and 1,861 for involuntary separation with less than 30 years' service.

*Value of annuities.*—The average annuity paid annuitants on the roll June 30, 1934, was \$989.89, as compared with \$965.16 in 1933, and \$955.32 in 1932. At the close of this year, the number of annuitants receiving \$1,200 per annum was 13,772, or 30.8 percent of the total, as compared with 11,783, or 35.9 percent on June 30, 1933. The annual value of the roll as of June 30, 1934, was \$44,232,753.96, as compared with \$31,691,028.60 the preceding year.

*Status of fund.*—The balance in the civil service retirement and disability fund as of June 30, 1934, was \$262,561,642.64. Receipts to the credit of the fund during this fiscal year totaled \$60,258,809.57, as compared with \$61,246,090.74 last year. Of this amount, \$28,740,450.78 represented deductions from the compensation of employees (including service credit payments), \$10,518,358.79 interest on investments, and \$21,000,000 an appropriation by Congress. Receipts on account of deductions from the compensation of employees (including service credit payments) were \$1,753,341.43 less than the amount received during 1933, and \$3,112,254.82 less than the amount received during the peak year of 1932, thus reflecting a continued

decrease in the number of employees entitled to the benefits of the retirement act. Income on account of interest and profits increased \$766,060.26 over the fiscal year 1933. Total disbursements from the fund during this year were \$47,656,699.54, as compared with \$34,837,692.05 in 1933, \$27,470,075.06 in 1932, and \$23,992,317.41 in 1931. Disbursements this year on account of annuities increased to \$39,620,913.80, as compared with \$30,048,405.96 in 1933 and \$23,545,700.19 in 1932. Disbursements on account of refunds were \$8,035,785.74, as compared with \$4,789,286.09 in 1933 and \$3,924,374.87 in 1932.

*Claims.*—The total number of claims for annuity received during this year totaled 15,269, as compared with 10,197 in 1933, and 5,465 in 1932. There was an increase in all classes of annuity claims filed during this year as compared with the previous year, with the exception of claims for retirement on account of age, which decreased from 6,396 in 1933 to 2,827 in 1934. Applications for refund of retirement deductions on account of separation from the service totaled 18,204 as compared with 13,259 in 1933, and 17,379 in 1932.

The following is a summary of the claims received and disposed of during the fiscal year 1934:

Classification	On hand July 1, 1933	Received during year	Disposed during year	On hand June 30, 1934
Age.....	255	2,827	2,865	217
Disability.....	704	2,917	3,089	532
Voluntary, after 30 years' service.....	123	1,598	1,666	55
Involuntary, after 30 years' service.....	0	7,310	7,157	153
Involuntary, less than 30 years' service.....	43	617	531	129
Accrued annuity (due from last pay to death).....	184	2,170	2,163	191
Refunds (return of retirement deductions).....	225	18,204	18,241	188
Accumulated deductions (death in service).....	291	2,738	2,774	255
Service credit (deposit of belated deductions).....	270	3,578	3,784	64
Unexpended balance (credit of deceased annuitant).....	83	1,282	1,227	138
Total.....	2,178	43,241	43,497	1,922

*Report of actuaries.*—The Thirteenth Annual Report of the Board of Actuaries, provided for in section 16 of the Retirement Act, was transmitted to the Congress on January 10, 1934, and printed as House Document No. 215, (73d Cong.), second session. This report gave the results of the 5-year valuation of the fund prepared as of June 30, 1930, and was predicated upon the retirement law as amended by the act of May 20, 1930. The valuation by the Board did not include the cost of either the provision for compulsory retirement for age embodied in section 204 of the act of June 30, 1932 (Public, No. 212, 72d Cong.), or the provision for involuntary retirement after 30 years' service of section 8 (a) of the act of June 16, 1933, (Public, No. 78, 73d Cong.). Without considering the effect of either of these enactments, the conclusion of the Board of Actuaries was that as of June 30, 1930, the annual appropriation which should be made by the government to meet its liability to the fund for both the normal cost and the accrued liability was \$52,053,664. This appropriation by the Government would be necessary for approximately 68 years from 1930, after which time the annual appropriation would be reduced to the normal or continuing cost of \$20,638,850.

The following excerpt concerning the liability of the Government to the fund is quoted from pages 13, 14, and 15 of the report of the Board of Actuaries:

## PROVISION FOR ACCRUED LIABILITY

The preceding balance sheet shows the total liabilities of the civil service retirement and disability fund have a present value of \$1,496,881,303 on June 30, 1930, of which \$121,552,338 (\$86,113,602 plus \$35,438,736) represents the liabilities on account of benefits already granted and the balance of \$1,375,328,965 represents the liabilities on account of annuities and other benefits to be granted in the future on account of active members. To meet its liabilities the fund has present assets amounting to \$156,546,419. The present value of the prospective contributions of employees at 3.5 percent amounts to \$356,929,516. Subtracting the value of these contributions and the present assets from the total liabilities, we have \$983,405,368 as the liabilities to be met by contributions by the Government.

If the Government were to make normal contributions on account of each group, which now represents a contribution of 2.45 percent of the total pay roll annually, this contribution together with that of 3.5 percent by the employees would equal 5.95 percent, which is the average normal contribution. This contribution would be sufficient to cover the continuing or normal cost, but it would not be sufficient to cover the liability on account of service rendered by employees prior to the establishment of the fund in 1920, when no contributions were made, nor would it cover credit for service since that date on account of which the Government has not made regular contributions related to the larger benefits of the later law. The liability on account of this past service may be obtained by deducting from the total liabilities of the Government to be met by Government contributions the value of the future contributions which would be payable by the Government to cover the normal cost.

An actuarial calculation shows that a contribution from the Government at the normal rate for the various groups on account of the pay roll of present employees has a present value of \$253,212,571. If the latter amount be deducted from the item of \$983,405,368 shown as the value of the Government's prospective appropriations, \$730,192,797 is left as the amount which must be placed in the fund to offset the lack of contributions in the past.

This amount technically is known as the "accrued liability." In order to amortize this accrued liability by means of annual payments distributed over a period of years in the future in accordance with the plan adopted by the Government in 1927, an annual payment of \$31,414,814 for approximately 68 years from 1930 is needed. This is equivalent to 3.73 percent of the present pay roll annually.

The following table has been prepared to summarize the annual contribution required for the support of the fund from both employees and the Government.

TABLE 8.—Annual cost of civil-service retirement and disability fund as percentage of pay roll

Group	Normal cost as—		Deficiency cost as—		Total cost as—	
	Percentage of pay roll	Annual amount as of June 30, 1930	Percentage of pay roll	Annual amount as of June 30, 1930	Percentage of pay roll	Annual amount as of June 30, 1930
Employees with normal retirement age 62.....	6.71	\$8,222,293	4.96	\$6,077,880	11.67	\$14,300,173
Letter carriers and postal clerks with normal retirement age 65.....	6.53	24,212,166	3.81	14,126,853	10.34	38,339,019
Mechanics, laborers, and other employees with normal retirement age 65.....	5.83	5,520,578	4.89	4,630,468	10.72	10,151,046
Employees with normal retirement age 70.....	4.78	12,190,137	2.58	6,579,613	7.36	18,769,750
Total.....	5.95	50,145,174	3.73	31,414,814	9.68	81,559,988
Payable by employees.....	3.50	29,506,324	-----	-----	3.50	29,506,324
Payable by Government.....	2.45	20,638,850	3.73	31,414,814	6.18	52,053,664

## CONCLUSIONS AND RECOMMENDATIONS OF THE BOARD

Table 8, on page 35 gives the appropriation which should be made by the Government in order to support the plan. The most important recommendation that the Board can make is that the annual appropriations by the Government be adjusted in accordance with this table as soon as possible.

The Board of Actuaries has pointed out in previous reports the importance to the Government in meeting the accruing cost of the fund annually and in making systematic provision for the accrued liability. The amounts by which the appropriations are short will have to be made up eventually with interest and the most economical course for the Government is to meet the cost as it accrues. When once the accrued liability is liquidated, the fund will be supported by a normal contribution of only 2.45 percent of the pay roll. The higher cost at present is largely because of the years of service prior to 1920 when no contributions were made. If the present generation will shoulder its share of the accruing cost and make some provision for the liquidation of the accrued liability, the fund is on its way to financial stability. On the other hand, if only part of the obligations are met from year to year, the fund is going to represent an increasingly heavy financial burden. True economy would demand that the appropriation of the full amount be made. If the full appropriations are too heavy now, naturally the future increasing appropriations will be too heavy and the situation will become increasingly difficult. If the Government and its employees are willing to support the present plan of benefits, then their contributions should be immediately adjusted to meet the requirements of the fund. If they cannot meet the requirements of the fund, then the benefits should be adjusted to a basis that can be supported.

## CANAL ZONE

*Annuitants on roll.*—During this year 99 applications for retirement under the Canal Zone Retirement Act were approved. Of these, 27 were for age, 47 for disability, 1 by voluntary separation after 30 years' service, 2 by voluntary separation after 25 years' service, 14 because of involuntary separation after 30 years' service, and 8 because of involuntary separation with less than 30 years' service. There were 15 annuitants dropped from the roll, 14 because of death, and 1 because of re-employment. Of those dropped because of death, 9 had been retired on account of disability, 4 because of age, and 1 after 30 years' service. There were 332 annuitants on the roll June 30, 1934, of whom 194 were retired for age, 101 for disability, 18 by involuntary separation after less than 30 years' service, 14 by involuntary separation after 30 years' service, 3 by voluntary separation after 25 years' service, and 2 by voluntary separation after 30 years' service. The average length of service of all annuitants on the roll June 30, 1934, was 21 years and 4 months Canal Zone and other tropical service, and 1 year and 9 months other service (civil and military nontropical service). There were no annuitants transferred from the civil service retirement and disability rolls to the Canal Zone rolls during this fiscal year.

*Value of annuities.*—On June 30, 1934, the average annuity paid was \$1,311.61 as compared with \$1,323.32 in 1933, and \$1,315.40 in 1932. The average annuity paid those retired for age was \$1,371.56, for disability \$1,193.41, for involuntary separation after less than 30 years' service \$908.81, for involuntary separation after 30 years' service \$1,555.38, for voluntary separation after 25 years' service \$1,047.08, and for voluntary separation after 30 years' service \$1,723.14. Seventy-three annuitants, or 22 percent of those on the roll receive less than \$1,000 per annum, 150, or 45 percent, receive from \$1,000 to \$1,499, and 109, or 33 percent, from \$1,500 to \$2,584.80. The annuitant receiving the lowest rate of \$252.96 was retired for

disability after 6 years of service at an average salary of \$1,137.43, while the annuitant receiving the highest rate of \$2,584.80 was retired for age after 32 years' Canal Zone service with an average salary, as computed under the act, of \$4,577.76. The average annuity of \$1,311.61 is equal to 43.51 percent of the average salary of \$3,014.37 received by these annuitants while in active service. The aggregate annual value of the roll on June 30, 1934, was \$435,453.80 as compared with \$328,184 on the corresponding date last year.

*Status of fund.*—The balance in the Canal Zone fund as of June 30, 1934, was \$2,358,424.14. The total receipts placed to the credit of the fund during this year were \$558,165.36 as compared with \$560,930.88 in 1933. Of this amount \$469,270.78 represented deductions from compensation (including service credit payments) and \$88,894.58 interest on investments. Of the total deductions \$416,502.86, was from the pay of Canal Zone employees and \$52,767.92 from the pay of Panama Railroad employees. Total net disbursements during this year amounted to \$527,036.97, as compared with \$351,786.93 in 1933. Disbursements on account of annuities were \$411,054.46 and on account of refunds, \$115,982.51, as compared with \$308,746.62 and \$43,040.31, respectively, in 1933. On January 24, 1934, a supplementary transfer of \$36,992.10 was made from the civil service retirement and disability fund to the Canal Zone fund. This represented the unexpended balance of deductions creditable to the account of certain civil service annuitants who were transferred to the Canal Zone roll as of July 1, 1931. The financial statement of the Canal Zone fund, published in this report, has been adjusted to include this amount with the amount transferred from the civil service retirement and disability fund during the fiscal year 1932.

The following table summarizes the data concerning the annuitants on the Canal Zone retirement and disability roll June 30, 1934:

Cause of retirement	Number	Aggregate annuities	Average annuity	Average salary	Average service			
					Canal Zone		Other	
					Years	Months	Years	Months
Age.....	<sup>1</sup> 194	\$270,197.48	\$1,371.56	\$3,037.29	22	5	1	3
Disability.....	<sup>2</sup> 101	120,534.84	1,193.41	2,899.66	19	2	1	8
Involuntary separation, less than 30 years.....	18	16,358.64	908.81	3,085.08	18	11	1	8
Involuntary separation, 30 years' service.....	14	21,775.32	1,555.38	3,503.70	23	2	8	6
Voluntary separation, 25 years' service.....	<sup>3</sup> 3	3,141.24	1,047.08	2,841.85	23	2	4	3
Voluntary separation, 30 years' service.....	2	3,446.28	1,723.14	2,781.52	28	2	3	7
Total.....	332	435,453.80	1,311.61	3,014.37	21	4	1	9

<sup>1</sup> 12 females.

<sup>2</sup> 8 females.

<sup>3</sup> 1 female.

**GUARDIANSHIP**

As of June 30, 1934, there were 81,493 beneficiaries under guardianship, of whom 38,103 were incompetent and 43,390 were minors, under 69,403 fiduciaries.

Guardians' accounts were secured and disposed of as follows: Approved, 65,253; disapproved, 4,679; of which 3,075 were adjusted; pending 3,352. It was necessary to suspend payments for failure to

account properly in 2,532 cases. Four hundred sixty-eight accounts were filed on citations procured. Exceptions were filed to 1,464 accounts, 943 of which were sustained by the courts; 190 disallowed; remainder pending. Prosecution for alleged criminal action was made in 190 cases, while 29 additional cases were under investigation. Excessive fees or commissions were charged in 789 cases, in 519 of which recovery of excess was made, and in 212 of which recovery was disallowed, remainder pending.

A summary of accounts of fiduciaries filed during this fiscal year follows: Receipts, \$39,863,252.92; commissions allowed guardians, \$1,241,416.92, of which \$17,966.75 was recovered as being excessive and \$8,426.32 was allowed by the courts over protest; fees allowed attorneys for guardians, \$450,460.68, of which \$14,552.01 was recovered as being excessive and \$2,449.53 was allowed by the courts over protest; value of estates, \$128,948,267.17, of which \$102,573,024.57 was invested in accordance with State law (legal investments), \$1,269,545.24 was not invested in accordance with State law (illegal investments), and \$25,105,697.36 was deposited in banking institutions; amount embezzled and/or misappropriated, \$221,741.56; amount lost on deposits, \$28,972.41; and amount lost on investments, \$88,740.88.

The amounts reported as lost, due to bank failures and investments, include only the amounts for which the courts declined to hold the guardians liable; and do not include future possible losses in cases yet to be adjudicated. On the other hand, while the amounts are shown as losses, subsequent liquidation of the closed banks or investments have resulted, or will result, in substantial recoveries in most cases.

The reported estimated value of services to beneficiaries during this year was \$1,265,507.06, computed as follows: Legal service, \$387,352.23; costs paid, \$9,674.94; recoveries \$358,126.86; and savings on investments and expenditures, \$510,353.03.

Funds escheated under section 21 (3) of the World War Veterans' Act, 1924, as amended (sec. 7, Public, No. 2, 73d Cong), were recovered to the amount of \$11,744.10, part of which included recoveries of pension moneys paid to guardians of pensioners who died leaving no heirs, on the theory of a failure of trust, there being no specific statute providing for escheat in such cases. Other recoveries amounted to \$25,966.30, which funds were returned to the Treasury.

#### FINANCE

The actual net disbursements for all purposes (including adjustments on lapsed appropriations) for the activities under the jurisdiction of the Veterans' Administration during the fiscal year ended June 30, 1934, aggregate \$594,022,058.08. Of this amount \$48,183,736.51 was disbursed for the payment of annuities and refunds under the Civil Service and Canal Zone retirement laws.

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

Appropriations:	Disbursements
Administration, medical, hospital, and domiciliary services.....	\$66, 396, 737. 48
Printing and binding.....	87, 550. 45
Hospital and domiciliary facilities and services, Veterans' Administration.....	2, 769, 263. 77
Army and Navy pensions and military and naval compensation.....	321, 394, 530. 63
Military and naval insurance.....	103, 268, 273. 83
Adjusted service certificates fund.....	23, 413, 326. 01
Adjusted service and dependent pay.....	1, 895, 111. 07
Loans to veterans for transportation, 1933.....	4, 214. 55
Vocational rehabilitation.....	1 7, 247. 29
Military and naval family allowance.....	2, 916. 39
National Industrial Recovery, Veterans' Administration, 1933-35.....	401, 384. 18
Miscellaneous.....	2, 784. 96
Trust funds:	
United States Government life insurance funds.....	2 26, 073, 360. 78
Army allotments.....	1 105. 51
Navy allotments.....	202. 82
Marine Corps allotments.....	1 15. 00
General Post fund.....	134, 432. 51
Horatio Ward fund.....	1, 599. 94
<b>Total.....</b>	<b>545, 838, 321. 57</b>
Civil service retirement and disability fund.....	47, 656, 699. 54
Canal Zone retirement and disability fund.....	527, 036. 97

<sup>1</sup> Credit

<sup>2</sup> Includes encumbrances.

The amount shown under the appropriation "Adjusted service certificate fund" represents disbursements on certificates matured by death of veterans, including \$7,607,193.29 deducted from payment of matured certificates on account of loans previously made from adjusted service certificate fund (plus accrued interest from date of loan to death of veterans); and \$28,522.32 interest paid the United States Government life insurance fund due to rate allowed in excess of amount charged veterans under the act of July 21, 1932. Further, the amount shown for the appropriation "Administration, medical, hospital, and domiciliary services" includes net disbursements of \$1,006,556.17 from allotments made to other government agencies for the care and treatment of Veterans' Administration beneficiaries, as well as to the Treasury, Interior and Justice Departments for activities transferred thereto. The amount shown under the appropriation "Printing and binding" includes an allotment of \$900 to the Treasury Department in connection with the transfer of disbursing activities to that agency.

#### PERSONNEL

On June 30, 1934, there were 34,890 employees on the rolls of the Veterans' Administration whose aggregate gross annual salaries (including allowances but excluding compensation paid per diem and per hour employees) totaled \$55,810,584, as compared with 35,467 employees and \$58,528,639 in annual salaries on June 30, 1933, a decrease of 577 employees and \$2,718,055 in annual salaries during this fiscal period. Of the 34,890 employees on the roll at the close of this year 5,120 were in central office and 29,770 at field stations. The value of the annual roll at the expiration of both the fiscal years

1933 and 1934 includes the full amount of authorized salaries without regard to legislative reductions.

In making new appointments and in effecting discontinuances the policy of extending preference to ex-service employees has been carefully followed. The same preference has been extended in filling vacancies occurring in staff positions. Eliminating the so-called floating personnel at field stations, such as hospital attendants, mess attendants, etc., 69.85 percent of the total male employees on the Veterans' Administration rolls as of June 30, 1934, was ex-service and 13.81 percent of the female personnel had such status, while 45.77 percent of the total permanent personnel was ex-service.

The foregoing figures include member employees in Veterans' Administration facilities used principally for domiciliary care, and on June 30, 1934, there were 1,943 of these receiving aggregate gross annual salaries of \$944,880.

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## STATISTICAL TABLES

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**NOTE.**—Tables Nos. 16, 21, 22, 23, and 24 are tabulations from individual statistical records and totals do not necessarily agree with totals from administrative reports as of the same date.



**MEDICAL AND DOMICILIARY TABLES**

**TABLE NO. 1.—Clinical laboratory tests and X-ray examinations, fiscal years 1924-34**

Fiscal year	Classified laboratory tests		X-ray examinations	
	Out-patient	In-patient	Out-patient	In-patient
1934.....	128,758	1,578,211	69,644	224,024
1933.....	296,272	1,646,167	107,819	266,344
1932.....	442,539	1,582,659	228,064	302,049
1931.....	393,897	1,065,771	229,297	193,674
1930.....	176,181	910,683	112,694	159,531
1929.....	163,346	851,636	113,390	146,058
1928.....	169,712	817,299	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 NO. 2.—Out-patient medical service, by service rendered, fiscal years 1924-34**

Fiscal year	Individuals treated	Treatments	Individuals examined	Examinations	Operations	Anesthetics	Sent to hospital	Hospital visits	Home visits
1934.....	206,029	575,816	215,472	559,554	867	64	35,874	6,929	41,293
1933.....	256,652	830,115	542,400	1,350,452	522	38	116,822	15,514	54,367
1932.....	263,776	895,298	842,133	2,057,712	746	123	133,337	20,759	55,867
1931.....	243,038	829,040	821,569	1,933,698	877	65	109,682	18,544	48,651
1930.....	223,018	786,599	325,112	950,252	968	245	93,448	15,319	42,156
1929.....	233,491	795,725	303,635	890,020	1,679	323	82,792	18,572	42,305
1928.....	260,590	827,122	322,302	871,756	2,364	423	73,472	19,666	38,633
1927.....	262,420	873,577	338,761	922,364	2,600	1,081	71,340	28,800	34,972
1926.....	346,968	1,044,124	331,947	936,744	4,289	2,177	67,871	49,259	35,063
1925.....	568,097	1,257,967	-----	1,144,330	5,863	3,085	59,916	81,680	33,091
1924.....	763,789	1,703,317	-----	1,363,295	15,312	3,758	47,965	95,992	45,152

**TABLE NO. 3.—Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-34**

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
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 NO. 4.—Number of out-patient examinations divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-34

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
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	19,530	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 NO. 5.—Admissions of U. S. Veterans for hospital treatment and domiciliary care fiscal years 1920-34

Fiscal year	Hospital treatment <sup>1</sup>			Domiciliary care <sup>1</sup>	Fiscal year	Hospital treatment <sup>1</sup>			Domiciliary care <sup>1</sup>
	Total	Government facilities and hospitals	State and civil	Government facilities		Total	Government facilities and hospitals	State and civil	Government facilities
Total...	1,341,524	1,153,702	187,822	-----	1927.....	71,967	69,145	2,822	-----
1934.....	63,900	63,151	749	8,305	1926.....	69,441	64,279	5,162	-----
1933.....	136,628	132,791	3,835	13,492	1925.....	76,812	68,474	8,338	-----
1932.....	148,662	142,555	6,107	19,593	1924.....	64,053	51,652	12,401	-----
1931.....	109,649	104,522	5,127	-----	1923.....	82,814	59,451	23,363	-----
1930.....	92,115	88,481	3,634	-----	1922.....	134,354	86,392	47,962	-----
1929.....	83,188	80,262	2,926	-----	1921.....	91,440	48,070	43,370	-----
1928.....	73,270	70,854	2,416	-----	1920.....	43,233	23,623	19,610	-----

<sup>1</sup> Permanent status of veteran.

TABLE NO. 6.—Patients admitted for hospital treatment<sup>1</sup> or domiciliary care<sup>1</sup> during fiscal year 1934, by class of beneficiary, groups of hospitals, and type of patient

Class of beneficiary	Grand total	Admissions for domiciliary care		Admissions for hospital treatment															
		Veterans' Administration facilities	Total	All facilities and hospitals				Veterans' Administration				Other Government				State and civil			
				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.....	82,360	8,305	74,055	8,997	12,812	52,246	70,543	8,213	12,467	49,863	2,761	508	236	2,017	751	276	109	366	
United States veterans:.....	72,205	8,305	63,900	8,889	12,536	42,475	60,448	8,113	12,197	40,138	2,703	501	230	1,972	749	275	109	365	
World War:.....	62,909	6,169	56,740	7,921	11,483	37,336	53,946	7,418	11,179	35,349	2,081	241	199	1,641	713	262	105	346	
Service connected.....	11,795	982	10,813	2,121	2,270	6,422	10,176	1,995	2,192	5,989	494	102	48	344	143	24	30	89	
Nonservice connected.....	43,167	5,039	38,128	5,229	8,157	24,742	36,637	4,931	7,992	23,714	1,041	93	102	846	450	205	63	182	
Service connection not shown.....	858	145	713	29	87	597	666	29	79	558	45	6	39	2	2	2	2	2	
Emergency.....	4,136	3	4,136	215	324	3,597	3,649	154	276	3,219	395	32	39	324	92	29	9	54	
Observation for insurance or pension.....	2,950	2,950	2,950	327	645	1,978	2,818	309	640	1,869	106	14	4	88	26	4	1	21	
Spanish-American War.....	6,324	1,711	4,613	255	670	3,688	4,338	237	649	3,452	248	9	18	221	27	9	3	15	
Civil War.....	308	22	286	28	258	276	276	28	248	10	10	10	10	10	10	10	10	10	
All other wars, expeditions and occupations.....	189	36	153	9	28	116	146	9	27	110	7	1	6	6	6	6	6	6	
Peace-time service.....	2,475	367	2,108	704	1,077	1,742	1,742	449	314	979	357	251	12	94	9	4	1	4	
Allied veterans.....	258	258	258	35	33	190	198	27	27	144	58	7	6	45	2	1	1	1	
Civilian Conservation Corps, C. W. A., etc.....	9,631	9,631	9,631	58	233	9,340	9,631	58	233	9,340	241	241	241	241	241	241	241	241	
Miscellaneous.....	266	266	266	15	10	241	266	15	10	241	241	241	241	241	241	241	241	241	

<sup>1</sup> Permanent status of veteran.<sup>2</sup> Includes 123 cases admitted for domiciliary care in which the permanent status was later changed to hospital treatment.

Includes 299 cases admitted for hospital treatment in which the permanent status was later changed to domiciliary care.

TABLE NO. 7.—Domiciliary<sup>1</sup> and hospital<sup>1</sup> admissions of United States veterans, by branch of service, type of patient, sex and color, fiscal year 1934

Branch of service	Total admissions				Admissions for domiciliary care				Admissions for hospital treatment															
									All types				Pulmonary tuberculosis			Psychotic			Other neuro-psychiatric			General		
	Grand total	Male		Female	Total	Male		Female	Total	Male		Female	Male		Female	Male		Female	Male		Female			
		White	Colored			White	Colored			White	Colored		White	Colored		White	Colored		White	Colored		White	Colored	
Total.....	72,205	65,007	6,767	431	8,305	7,621	675	9	63,900	57,386	6,092	422	8,014	828	47	5,320	328	47	6,314	462	65	37,738	4,474	263
Veterans' Administration.....	68,753	61,905	6,467	381	8,305	7,621	675	9	60,448	54,284	5,792	372	7,289	781	43	5,253	296	27	6,126	441	54	35,616	4,274	248
U. S. Public Health Service.....	393	347	41	5	-----	-----	-----	-----	393	347	41	5	40	2	1	2	-----	-----	24	-----	-----	281	39	3
U. S. Army.....	1,779	1,642	128	9	-----	-----	-----	-----	1,779	1,642	128	9	386	20	3	34	4	-----	101	7	1	1,121	97	5
U. S. Navy.....	530	481	47	2	-----	-----	-----	-----	530	481	47	2	46	2	-----	3	-----	-----	45	6	2	387	39	-----
U. S. Interior.....	1	-----	1	-----	-----	-----	-----	-----	1	-----	1	-----	-----	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
State.....	12	8	4	-----	-----	-----	-----	-----	12	8	4	-----	1	-----	-----	-----	-----	-----	2	-----	-----	-----	-----	-----
Civil.....	737	624	79	34	-----	-----	-----	-----	737	624	79	34	252	22	-----	24	24	19	16	8	8	332	25	7

<sup>1</sup> Permanent status of veteran.

<sup>2</sup> Includes 123 cases admitted for domiciliary care in which the permanent status was later changed to hospital treatment.

<sup>3</sup> Includes 299 cases admitted for hospital treatment in which the permanent status was later changed to domiciliary care.

TABLE NO. 8.—Patients remaining under hospital treatment<sup>1</sup> or domiciliary care,<sup>1</sup> June 30, 1934, by class of beneficiary, groups of hospitals and type of patient

Class of beneficiary	Total beneficiaries	Beneficiaries receiving domiciliary care Veterans' Administration facilities	Beneficiaries receiving hospital treatment															
			All facilities and hospitals				Veterans' administration				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.....	49,463	9,404	40,059	5,068	22,267	12,724	38,302	4,660	21,653	11,989	1,058	254	197	607	699	154	417	128
United States veterans.....	48,849	9,404	39,445	5,032	22,226	12,187	37,705	4,626	21,618	11,461	1,046	253	194	599	694	153	414	127
World War.....	42,968	7,214	35,754	4,468	20,913	10,373	34,279	4,206	20,320	9,753	793	110	184	499	682	152	409	121
Service connected.....	12,551	752	11,799	946	9,849	1,004	11,222	893	9,417	912	229	42	113	74	348	11	319	18
Non-service connected.....	27,569	5,913	21,656	3,371	10,504	7,781	20,948	3,182	10,361	7,405	400	57	58	285	308	132	85	91
Service connection not shown.....	1,480	549	931	47	383	501	918	46	380	492	8	-----	-----	8	5	1	3	1
Emergency.....	1,032	-----	1,032	65	98	869	868	50	84	734	147	8	13	126	17	7	1	9
Observation for insurance or pension.....	336	-----	336	39	79	218	323	35	78	210	9	3	-----	6	4	1	1	2
Spanish American War.....	3,694	1,465	2,229	165	802	1,262	2,139	156	790	1,193	78	8	7	63	12	1	5	6
Civil War.....	247	53	194	1	46	147	190	-----	46	144	4	1	-----	3	-----	-----	-----	-----
All other wars, expeditions and occupations.....	139	42	97	10	31	56	89	9	31	49	8	1	-----	7	-----	-----	-----	-----
Peace-time service.....	1,801	630	1,171	388	434	349	1,006	255	431	322	163	133	3	27	-----	-----	-----	-----
Allied veterans.....	80	-----	80	16	21	43	64	14	16	34	11	1	2	8	5	1	3	1
Civilian Conservation Corps, C. W. A., etc.....	492	-----	492	5	12	475	492	5	12	475	-----	-----	-----	-----	-----	-----	-----	-----
Miscellaneous.....	42	-----	42	15	8	19	41	15	7	19	1	-----	1	-----	-----	-----	-----	-----

<sup>1</sup> Permanent status of veteran.

NOTE.—All figures include veterans on leave less than 30 days.

TABLE NO. 9.—United States veterans receiving hospital treatment or domiciliary care, by sex and color, at end of each fiscal year 1919-34

Fiscal year	Total				Hospital treatment				Domiciliary care			
	Grand total	Male		Female	Total	Male		Female	Total	Male		Female
		White	Colored			White	Colored			White	Colored	
1934.....	48,849	44,415	4,150	284	39,445	36,007	3,188	250	19,404	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	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.....	26,868	.....	.....	.....	26,868	.....	.....	.....	.....	.....	.....	.....
1921.....	26,237	.....	.....	.....	26,237	.....	.....	.....	.....	.....	.....	.....
1920.....	17,471	.....	.....	.....	17,471	.....	.....	.....	.....	.....	.....	.....
1919.....	3,279	.....	.....	.....	3,279	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> Permanent status of veteran.

<sup>2</sup> Includes domiciliary members receiving hospital treatment.

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

TABLE NO. 10.—Domiciliary and hospital discharges of United States veterans, showing results of hospital treatment and type of patient, fiscal year 1934

	Type of patient											
	Total			Pulmonary tuberculosis			Neuropsychiatric			General		
	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent
Domiciliary care <sup>1</sup> .....	9,806	152.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hospital treatment <sup>1</sup> .....	58,713	122.1	100.00	8,583	235.6	100.00	11,341	232.6	100.00	38,789	64.7	100.00
Hospitalization complete.....	44,657	99.2	76.06	3,665	244.1	42.70	8,381	174.6	73.90	32,611	63.5	84.07
Results of treatment:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Recovered or cured.....	1,272	51.8	2.17	.....	.....	.....	211	126.1	1.86	1,061	37.0	2.74
Arrested.....	261	549.4	.45	261	549.4	3.04	.....	.....	.....	.....	.....	.....
Apparently arrested.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quiescent.....	49	301.2	.08	49	301.2	.57	.....	.....	.....	.....	.....	.....
Improved.....	72	513.4	.12	72	513.4	.84	.....	.....	.....	.....	.....	.....
Unimproved.....	28,964	86.2	49.33	474	346.6	5.52	4,998	151.6	44.07	23,492	67.1	60.56
Died.....	2,434	139.9	4.15	172	505.3	2.01	945	180.2	8.33	1,317	63.4	3.39
Condition not stated.....	5,334	226.9	9.08	1,660	258.7	19.34	773	617.9	6.82	2,901	104.5	7.48
Hospitalization incomplete.....	6,271	19.0	10.68	977	19.4	11.38	1,454	21.6	12.82	3,840	17.9	9.90
Results of treatment:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Apparently recovered or cured.....	48	212.1	.08	.....	.....	.....	25	374.4	.22	23	35.7	.06
Improved.....	7,107	201.6	12.10	2,353	301.4	27.42	1,237	304.9	10.91	3,517	98.5	9.07
Unimproved.....	4,038	311.1	6.88	1,746	232.0	20.34	1,318	592.4	11.62	974	72.5	2.51
Condition not stated.....	2,863	14.7	4.88	819	16.4	9.54	380	18.7	3.35	1,664	12.9	4.29

<sup>1</sup> Permanent status.

<sup>2</sup> Includes 372 cases in which the permanent status later changed to hospital treatment.

<sup>3</sup> Includes 488 cases in which the permanent status later changed to domiciliary care.

<sup>4</sup> Includes 56 terminal cases discharged with unfavorable prognosis.

TABLE NO. 11.—Average present by major wars at all homes during each fiscal year from date of organization to 1934

Year	Average present			
	Total	Civil War	Spanish-American War	World War
Year ending June 30—				
1934	15,662	56	2,284	13,322
1933	24,225	564	4,876	18,785
1932	22,503	708	5,572	16,223
1931	21,386	942	6,099	14,345
1930	19,518	1,280	5,979	12,259
1929	16,942	1,355	5,761	9,826
1928	15,194	1,823	5,469	7,902
1927	13,876	2,775	5,273	5,828
1926	13,822	3,871	5,252	4,699
1925	14,363	5,027	5,099	4,237
1924	13,775	5,510	4,821	3,444
1923	13,288	6,378	4,252	2,658
1922	13,847	8,058	4,014	1,775
1921	12,566	8,796	3,141	629
1920	12,622	9,845	2,524	253
1919	13,204	10,903	2,301	.....
1918	15,626	11,919	3,707	.....
1917	16,598	12,947	3,651	.....
1916	17,039	13,633	3,406	.....
1915	17,118	14,551	2,567	.....
1914	16,800	14,785	2,015	.....
1913	17,558	15,627	1,931	.....
1912	18,977	17,269	1,708	.....
1911	18,979	17,562	1,417	.....
1910	19,645	18,273	1,372	.....
1909	20,276	19,064	1,212	.....
1908	19,919	19,023	896	.....
1907	20,715	19,887	828	.....
1906	21,105	20,367	738	.....
1905	21,097	20,464	633	.....
1904	20,737	20,219	518	.....
1903	20,553	20,091	462	.....
1902	20,505	20,095	410	.....
1901	20,016	19,715	301	.....
1900	19,330	19,138	192	.....
1899	18,514	18,514	.....	.....
1898	18,556	18,556	.....	.....
1897	18,173	18,173	.....	.....
1896	17,454	17,454	.....	.....
1895	16,480	16,480	.....	.....
1894	15,601	15,601	.....	.....
1893	14,661	14,661	.....	.....
1892	14,196	14,196	.....	.....
1891	13,931	13,931	.....	.....
1890	12,935	12,935	.....	.....
1889	11,727	11,727	.....	.....
1888	10,681	10,681	.....	.....
1887	8,718	8,718	.....	.....
1886	8,758	8,758	.....	.....
1885	8,118	8,118	.....	.....
1884	7,494	7,494	.....	.....
1883	6,738	6,738	.....	.....
1882	6,081	6,081	.....	.....
1881	5,822	5,822	.....	.....
1880	5,603	5,603	.....	.....
6 months ending June 30, 1879	5,677	5,677	.....	.....
Year ending Dec. 31—				
1878	5,322	5,322	.....	.....
1877	4,751	4,751	.....	.....
13 months ending Dec. 31, 1876	4,170	4,170	.....	.....
Year ending Nov. 30—				
1875	3,685	3,685	.....	.....
1874	3,286	3,286	.....	.....
1873	2,674	2,674	.....	.....
1872	2,336	2,336	.....	.....
1871	2,091	2,091	.....	.....
1870	1,685	1,685	.....	.....
11 months ending Nov. 30, 1869	1,309	1,309	.....	.....
Year ending Dec. 31, 1868	899	899	.....	.....
Period ending Dec. 31, 1867	479	479	.....	.....

### PENSION AND COMPENSATION TABLES

TABLE No. 12.—Number of veterans and deceased veterans whose dependents were receiving pensions, compensation, disability allowance or emergency officers' retirement pay, by wars, at the end of each fiscal year, 1910–34

Fiscal year	Total veterans		War of 1812, veterans	War with Mexico, veterans		Indian wars, veterans		Civil War veterans		Spanish-American War veterans		Peace-time veterans		World War						
	Living	Deceased		Living	Deceased	Living	Deceased	Living	Deceased	Living	Deceased	Living	Deceased	Living veterans				Deceased veterans		
			Pensions											Compensation	Emergency officers' retirement	Non-service	Total	Pensions	Compensation	Total
1934	1,581,225	257,630	7	351	4,370	4,606	18,455	112,577	165,231	35,022	29,484	5,838	332,216	1,566	29,903	363,685	99,229	99,229		
1933	997,918	272,749	7	415	4,774	4,448	23,877	125,638	194,473	38,797	19,559	4,807	36	336,710	6,007	412,482	755,235	11	98,628	
1932	994,351	283,695	7	478	5,102	4,453	31,090	139,924	197,073	36,802	18,391	4,571	38	328,658	6,415	407,584	742,695	12	97,448	
1931	790,782	289,205	8	547	5,360	4,302	39,449	153,437	193,792	33,437	16,920	4,128	41	299,288	6,364	229,668	535,261	12	93,334	
1930	542,610	298,223	10	630	5,454	4,191	49,018	167,674	186,811	30,919	15,661	3,830	44	279,539	6,083	.....	285,666	15	90,954	
1929	525,961	306,003	11	730	5,574	4,000	59,984	181,235	179,218	28,643	14,758	3,699	45	262,138	4,243	.....	266,426	17	87,668	
1928	516,566	317,798	14	845	5,267	3,604	74,972	197,934	165,075	26,195	13,665	3,555	47	257,536	.....	.....	257,583	17	85,634	
1927	489,805	326,575	17	970	3,915	3,100	90,049	212,642	139,091	23,547	13,085	3,455	48	243,611	.....	.....	243,659	17	82,827	
1926	472,623	334,465	20	9	1,080	3,821	106,844	226,650	122,388	20,811	13,028	3,923	49	226,484	.....	.....	226,533	19	78,881	
1925	456,530	333,609	21	17	1,257	3,924	3,034	126,626	241,193	101,871	18,363	12,399	3,762	49	211,644	.....	.....	211,693	21	65,958
1924	427,153	335,394	33	31	1,437	3,893	2,937	146,815	253,136	85,038	16,104	12,283	3,754	56	179,037	.....	.....	179,093	22	57,971
1923	436,776	341,404	40	49	1,636	3,923	2,828	168,623	264,580	68,393	13,167	12,641	3,790	57	183,090	.....	.....	183,147	29	55,334
1922	430,942	341,437	49	73	1,878	3,867	2,748	193,881	272,194	45,955	9,198	13,081	4,002	61	174,024	.....	.....	174,065	29	51,339
1921	422,691	345,881	64	109	2,135	3,784	2,569	218,877	281,225	31,066	8,216	13,832	4,081	63	154,960	.....	.....	155,023	32	47,559
1920	419,627	349,916	71	148	2,423	3,745	2,483	243,629	290,100	23,144	7,288	14,477	4,554	76	134,408	.....	.....	134,484	52	42,997
1919	338,216	335,616	81	215	2,741	3,436	2,027	271,520	296,823	23,382	4,869	14,655	4,563	61	24,947	.....	.....	25,008	54	24,458
1918	341,632	307,865	99	289	3,064	2,421	1,817	298,971	292,822	23,538	3,975	15,233	4,610	24	1,156	.....	.....	1,180	32	1,446
1917	370,147	302,964	109	384	3,422	564	1,743	329,437	288,889	24,060	4,215	15,702	4,586	.....	.....	.....	.....	.....	.....	.....
1916	403,372	306,200	115	513	3,785	676	1,902	362,529	291,478	24,101	4,371	15,553	4,549	.....	.....	.....	.....	.....	.....	.....
1915	437,723	310,424	134	680	4,253	786	2,046	396,645	294,961	24,370	4,542	15,242	4,488	.....	.....	.....	.....	.....	.....	.....
1914	470,623	314,616	170	893	4,699	915	2,182	429,646	298,483	24,250	4,660	14,919	4,422	.....	.....	.....	.....	.....	.....	.....
1913	503,633	316,567	199	1,142	5,123	1,066	2,330	462,704	299,663	24,160	4,855	14,561	4,397	.....	.....	.....	.....	.....	.....	.....
1912	538,362	321,932	238	1,313	5,533	1,210	2,439	497,625	304,373	23,841	5,009	14,373	4,340	.....	.....	.....	.....	.....	.....	.....
1911	570,456	321,642	279	1,639	5,982	1,387	2,629	530,290	303,466	23,383	5,107	13,757	4,179	.....	.....	.....	.....	.....	.....	.....
1910	602,622	318,461	338	2,042	6,359	1,560	2,822	563,057	299,795	22,783	5,106	13,180	4,041	.....	.....	.....	.....	.....	.....	.....

1 Reduction in this item from prior fiscal year due essentially to discontinuance of disability allowance (nonservice) except for veterans permanently and totally disabled.

TABLE 13.—Statement showing the average annual value of pensions, compensation, disability allowance, or emergency officers' retirement pay, for each war and all wars at the end of each fiscal year 1910-34

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
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	148.73	200.86
1925	454.07	343.79	407.51	360.00	708.71	358.60	363.27	243.23	149.32	202.28
1924	464.01	344.01	411.23	353.45	719.23	357.62	365.26	241.70	148.89	201.79
1923	479.01	343.24	419.45	354.60	729.31	357.56	368.37	242.12	149.59	203.36
1922	499.21	345.71	431.35	355.59	712.44	357.30	370.59	241.06	148.79	202.72
1921	509.49	347.11	436.41	356.63	692.26	357.09	373.37	240.99	148.80	203.71
1920	421.93	280.36	357.56	232.73	414.36	229.66	240.29	239.72	144.83	203.49
1919	395.10	295.80	345.64	210.52	368.04	230.56	240.56	230.27	150.02	206.78
1918	279.14	294.22	286.29	207.52	359.46	212.71	225.36	239.57	148.22	200.41
1917	274.42	195.56	238.92	202.57	359.34	204.39	220.02	229.45	145.65	166.14
1916	268.85	147.83	216.62	148.59	355.53	145.59	170.64	229.38	144.58	166.82
1915	263.02	148.33	215.43	149.01	356.28	146.12	175.09	229.89	144.63	168.30
1914	254.83	147.87	211.97	148.52	352.85	144.74	177.97	231.82	144.20	170.08
1913	247.33	148.24	209.08	151.48	348.76	144.81	181.99	230.16	144.19	171.17
1912	192.94	148.13	176.17	151.26	248.95	144.48	164.52	115.52	144.10	134.62
1911	187.89	148.15	173.56	152.43	239.44	144.51	164.92	114.92	106.05	109.12
1910	184.19	148.64	171.90	150.75	238.34	144.45	167.27	109.68	144.09	131.84

Year	Civil War veterans			Spanish-American War veterans			Peace time veterans		
	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total
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	260.76	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	480.08	177.26	187.22	178.93	179.49	221.08	189.24
1921	627.97	360.81	477.74	158.89	184.96	164.34	175.11	211.93	183.50
1920	451.77	280.67	358.77	131.63	174.98	142.01	173.18	203.99	180.55
1919	433.65	298.74	363.19	128.54	197.15	140.37	171.15	195.95	177.04
1918	297.01	298.36	297.68	123.82	200.26	134.87	169.18	218.28	180.59
1917	290.17	196.30	246.31	127.13	158.52	131.81	169.04	195.21	174.95
1916	282.55	147.01	222.14	125.79	159.68	130.99	170.02	191.78	174.95
1915	274.77	147.42	220.46	129.13	159.60	133.91	168.87	199.99	175.95
1914	264.16	147.09	216.17	134.87	158.80	138.73	176.52	193.70	180.45
1913	256.57	147.48	213.69	123.90	158.57	129.70	151.73	194.67	161.69
1912	197.06	147.41	178.21	122.57	158.56	128.82	168.46	193.76	174.33
1911	191.38	147.75	175.50	121.86	158.80	128.48	166.84	196.03	173.64
1910	187.19	147.96	173.56	120.62	158.55	127.57	166.14	196.51	173.27

TABLE 13.—Statement showing the average annual value of pensions, compensation, disability allowance, or emergency officers' retirement pay, for each war and all wars at the end of each fiscal year 1910–1934—Continued.

Year	World War								
	Living veterans					Deceased veterans			Total
	Pen- sions	Com- pen- sation	Disa- bility allow- ance or non- service	Emer- gency officers' retire- ment pay	Total	Pen- sions	Com- pen- sation	Total	
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	199.22	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
1917	-----	-----	-----	-----	-----	-----	-----	-----	-----
1916	-----	-----	-----	-----	-----	-----	-----	-----	-----
1915	-----	-----	-----	-----	-----	-----	-----	-----	-----
1914	-----	-----	-----	-----	-----	-----	-----	-----	-----
1913	-----	-----	-----	-----	-----	-----	-----	-----	-----
1912	-----	-----	-----	-----	-----	-----	-----	-----	-----
1911	-----	-----	-----	-----	-----	-----	-----	-----	-----
1910	-----	-----	-----	-----	-----	-----	-----	-----	-----

NOTE: The increase in average annual value shown for World War for 1934 due to the discontinuance of disability allowance for nonservice connected disabilities at a lower average annual value to approximately 400,000 veterans.

TABLE No. 14.—*Pensioners on the roll June 30, 1934, and the aggregate annual value of the roll, showing by wars the number of living veterans and deceased veterans whose dependents receive pension benefits*

Wars	Total		General laws		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
<b>Grand total:</b>						
Living veterans.....	581, 225	\$262, 952, 623	579, 447	\$262, 498, 675	1, 778	\$453, 948
Deceased veterans.....	257, 630	99, 099, 498	246, 974	94, 431, 114	10, 656	4, 668, 384
War of 1812: Deceased veterans.....	7	3, 600	5	3, 000	2	600
Mexican War: Deceased veterans.....	351	204, 072	333	198, 024	18	6, 048
Indian wars:						
Living veterans.....	4, 370	2, 333, 874	4, 254	2, 309, 154	116	24, 720
Deceased veterans.....	4, 606	1, 646, 568	4, 504	1, 621, 440	102	25, 128
Civil War:						
Living veterans.....	18, 455	19, 896, 348	18, 286	19, 799, 460	169	96, 888
Deceased veterans.....	112, 577	52, 311, 852	102, 903	47, 942, 952	9, 674	4, 368, 900
Spanish-American War:						
Living veterans.....	165, 231	64, 358, 691	164, 635	64, 212, 315	596	146, 376
Service-connected and special-act cases.....	3, 793	2, 037, 696	3, 197	1, 891, 320	596	146, 376
Nonservice connected.....	161, 438	62, 320, 995	161, 438	62, 320, 995	-----	-----
Deceased veterans.....	35, 022	9, 970, 566	34, 893	9, 934, 578	129	35, 988
Service-connected and special-act cases.....	1, 777	544, 548	1, 648	508, 560	129	35, 988
Nonservice connected.....	33, 245	9, 426, 018	33, 245	9, 426, 018	-----	-----
Peace time:						
Living veterans.....	29, 484	6, 479, 376	28, 589	6, 294, 132	895	185, 244
Deceased veterans.....	5, 838	1, 518, 516	5, 107	1, 286, 796	731	231, 720
World War:						
Living veterans.....	363, 685	169, 884, 334	363, 683	169, 883, 614	2	720
Service-connected and special-act cases.....	332, 216	158, 161, 668	332, 214	158, 160, 948	2	720
Nonservice connected.....	29, 903	9, 189, 790	29, 903	9, 189, 790	-----	-----
Emergency officers retirement pay.....	1, 566	2, 532, 876	1, 566	2, 532, 876	-----	-----
Deceased veterans—Service connected.....	99, 229	33, 444, 324	99, 229	33, 444, 324	-----	-----

NOTE.—The annual value shown for service prior to the Spanish-American War and special-act cases not reduced by amount authorized in the economy provisions of Public, No. 141, 73d Cong.

TABLE NO. 15.—*Compensation, active disability awards; comparative analysis of type of major disability, by extent of disability, at the end of each fiscal year, 1923-34*

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
<b>GRAND TOTAL</b>																				
1934	332,216	100.00	\$13,180,139	\$39.67	74,742	22.50	\$2,389,809	\$31.97	3,122	0.94	\$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	43.70	109,930	32.65	3,704,865	33.70	11,481	3.41	1,072,173	93.39	179,242	53.23	6,298,261	35.14	36,057	10.71	3,639,594	100.94
1932	328,658	100.00	14,500,192	44.12	106,811	32.50	3,649,544	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	34,531	11.54	3,401,273	98.50
1930	279,539	100.00	12,315,797	44.06	81,295	29.08	2,850,988	35.07	11,651	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	4,926,265	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	13.21	2,925,930	90.90
1926	226,484	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	103,515	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	1,827,825	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	1,783,235	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	100.41
<b>NEUROPSYCHIATRIC DISEASES</b>																				
1934	59,795	18.00	\$3,021,451	\$50.53	20,133	6.06	\$714,722	\$35.50	759	0.23	\$66,094	\$87.08	24,743	7.45	\$947,162	\$38.28	14,160	4.26	\$1,293,473	\$91.35
1933	69,380	20.60	3,904,962	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	302,690	85.79	14,248	4.76	573,017	40.22	17,899	5.98	1,580,642	88.31
1930	59,847	21.41	3,243,142	54.19	24,097	8.62	930,599	38.62	3,475	1.25	288,719	83.08	13,548	4.84	529,541	39.09	18,727	6.70	1,494,283	79.79
1929	56,205	21.44	2,996,577	53.32	22,356	8.53	851,064	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	2,714,985	51.55	20,789	8.53	735,110	35.36	4,466	1.84	350,990	78.59	11,506	4.72	433,320	37.66	15,904	6.53	1,195,565	75.17
1926	49,773	21.98	2,320,345	46.62	20,807	9.19	533,485	27.08	5,921	2.61	459,450	77.60	9,831	4.34	322,065	32.76	13,214	5.84	975,325	73.81
1925	44,845	21.19	2,017,705	44.99	21,052	9.95	431,605	20.50	7,230	3.42	594,200	82.22	7,157	3.38	206,575	28.86	9,406	4.44	785,075	83.47
1924	32,103	17.93	1,581,455	49.26	15,371	8.59	315,375	20.52	5,288	2.95	443,450	83.81	2,54	1.05	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

100215-35-5

1934	57,270	17.24	\$3,139,232	54.81	3,150	0.95	\$185,346	\$58.84	922	0.28	\$85,184	\$92.39	45,444	13.68	\$2,094,060	\$46.08	7,754	2.33	\$774,642	\$99.60
1933	63,932	18.99	3,830,368	59.91	6,063	1.80	377,159	62.21	3,287	.98	312,442	95.05	45,160	13.41	2,152,207	47.66	9,422	2.80	988,560	104.82
1932	63,371	19.28	3,859,432	60.90	6,449	1.96	401,737	62.29	3,727	1.13	353,094	94.74	43,477	13.23	2,080,723	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	3,905,822	64.36	4,516	1.75	283,192	62.71	6,642	2.58	604,809	91.06	38,701	15.03	1,904,379	49.21	10,831	4.21	1,113,442	102.80
1927	57,748	23.70	3,830,365	66.33	6,036	2.48	336,400	55.73	9,418	3.86	855,845	90.87	31,040	12.74	1,477,120	47.59	11,254	4.62	1,161,000	103.16
1926	48,150	21.26	2,858,435	59.37	13,702	6.05	504,545	36.82	11,853	5.23	1,066,280	89.96	12,019	5.31	201,960	16.80	10,576	4.67	1,085,650	102.65
1925	45,839	21.66	2,873,565	62.69	16,339	7.72	545,375	33.38	14,824	7.00	1,312,175	88.52	5,515	2.61	81,990	14.87	9,161	4.33	934,025	101.86
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	2,685	1.50	39,425	14.68	7,362	4.11	739,695	100.47
1923	41,551	22.70	2,721,530	65.50	18,221	9.95	630,400	34.60	16,544	9.04	1,437,070	86.86	314	1.57	6,000	19.11	6,472	3.54	648,060	103.13

GENERAL MEDICAL AND SURGICAL CONDITIONS

1934	215,151	64.76	\$7,019,456	\$32.63	51,459	15.49	\$1,489,738	\$28.95	1,441	0.43	\$144,086	\$99.99	153,495	46.20	\$4,397,632	\$28.65	8,756	2.64	\$988,000	\$112.84
1933	203,398	60.41	6,979,563	34.31	72,442	21.52	2,119,535	29.26	4,613	1.37	445,324	96.54	118,433	35.17	3,499,784	29.55	7,910	2.35	914,920	115.67
1932	197,371	60.05	6,821,657	34.56	69,931	21.25	2,077,109	29.70	4,842	1.47	465,106	96.06	115,022	35.00	3,401,317	29.57	7,576	2.30	878,125	115.91
1931	177,119	59.18	6,084,840	34.35	58,190	19.44	1,742,793	29.95	4,126	1.38	392,822	95.21	107,949	36.07	3,153,987	29.22	6,854	2.29	795,238	116.03
1930	164,094	58.70	5,521,003	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	339,168	92.24	96,447	36.79	2,693,662	27.93	5,566	2.13	634,817	114.05
1928	141,888	55.09	4,767,885	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	2,433,590	28.09	5,030	2.06	569,365	113.19
1926	128,561	56.76	3,769,960	29.32	38,367	16.94	931,555	24.28	4,165	1.84	371,775	89.26	81,668	36.06	1,974,655	24.18	4,361	1.92	491,975	112.81
1925	120,960	57.15	3,094,400	25.58	44,241	20.90	850,855	19.23	4,541	2.14	398,090	87.66	68,866	32.54	1,472,610	21.35	3,312	1.57	372,875	112.58
1924	107,835	60.23	2,638,775	24.47	51,194	28.59	898,570	17.55	4,414	2.47	382,735	86.71	49,746	27.78	1,095,845	22.03	2,481	1.39	261,625	105.45
1923	113,283	61.87	2,688,830	23.74	85,660	46.79	1,405,075	16.40	6,271	3.42	537,790	85.76	19,189	10.48	524,285	27.32	2,163	1.18	221,680	102.49

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

<sup>2</sup> Includes cases rated "no disability" authorized under sec. 202-3, World War Veterans' Act, 1924, as amended.

<sup>3</sup> Includes cases rated "no disability" and receiving statutory awards for arrested tuberculosis.

TABLE NO. 16.—*World War compensation, service-connected active disability awards; extent of disability and degree of impairment correlated with classification of major disability showing number of disabled veterans and monthly value of awards, as of June 30, 1934*

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
Grand total.....	320,866	100.00	\$12,727,653	\$39.67	3,796	\$150,701	38,241	\$1,625,606	15,723	\$1,142,778	57,760	100.00	18.00	\$2,919,085
Temporary partial: Total.....	72,206	22.50	2,308,884	31.98	1,960	59,905	15,134	524,478	2,352	105,999	19,446	33.67	26.93	690,382
10 to 19 percent.....	17,773	5.54	237,293	13.35	436	5,894	1,266	18,797	86	1,312	1,788	3.10	10.06	26,003
20 to 29 percent.....	22,644	7.05	524,006	23.14	839	19,100	6,454	150,662	374	8,838	7,667	13.27	33.86	178,600
30 to 39 percent.....	9,908	3.09	332,534	33.56	260	8,583	2,164	70,786	169	5,629	2,593	4.49	26.17	84,998
40 to 49 percent.....	6,316	1.97	263,371	41.70	79	3,153	1,552	63,757	439	16,480	2,070	3.58	32.77	83,390
50 to 59 percent.....	6,561	2.04	328,513	50.07	60	3,010	1,658	83,291	481	22,719	2,199	3.81	33.52	109,020
60 to 69 percent.....	2,957	.92	177,169	59.92	36	2,115	880	52,564	308	17,242	1,224	2.12	41.39	71,922
70 to 79 percent.....	4,292	1.34	302,520	70.48	198	13,929	886	62,332	392	25,764	1,476	2.56	34.39	102,025
80 to 89 percent.....	1,372	.43	109,685	79.95	48	3,790	243	19,373	93	7,126	384	.66	27.99	30,289
90 to 99 percent.....	383	.12	33,793	88.23	4	330	31	2,916	10	889	45	.08	11.75	4,135
Permanent partial: Total.....	216,036	67.33	7,184,510	33.26	1,380	46,074	19,583	719,059	2,936	149,715	23,899	41.38	11.06	914,848
No disability.....	7,712	2.40	143,061	18.55	68	831	203	2,768	21	604	292	8.51	3.79	4,203
10 to 19 percent.....	59,088	18.41	798,790	13.52	375	5,692	4,519	69,334	168	2,650	5,062	.76	8.57	77,672
20 to 29 percent.....	69,505	21.66	2,383,330	34.29	239	5,733	2,938	70,464	209	5,187	3,386	5.86	4.87	81,384
30 to 39 percent.....	31,751	9.90	1,065,538	33.56	290	9,165	4,147	132,027	380	12,245	4,817	8.34	15.17	153,437
40 to 49 percent.....	14,842	4.63	648,468	43.69	83	3,620	1,956	81,858	188	7,675	2,227	3.86	15.00	93,153
50 to 59 percent.....	14,122	4.40	731,077	51.77	123	6,127	2,854	146,592	873	43,153	3,850	6.67	27.26	195,872
60 to 69 percent.....	8,343	2.60	540,304	64.76	35	2,166	1,220	77,366	157	9,427	1,412	2.44	16.93	88,959
70 to 79 percent.....	5,601	1.75	421,227	75.21	53	3,650	925	69,017	596	41,326	1,574	2.72	28.10	113,993
80 to 89 percent.....	4,254	1.33	368,129	86.54	110	8,728	744	61,764	334	26,547	1,888	2.06	27.93	97,039
90 to 99 percent.....	818	.25	84,586	103.41	4	362	77	7,869	10	901	91	.16	11.13	9,132
Temporary total (100 percent).....	3,016	.94	285,326	94.60	76	7,176	284	26,853	373	29,804	733	1.27	24.30	63,833
Permanent total (100 percent).....	29,552	9.21	2,934,833	99.31	380	37,546	3,223	350,841	10,060	856,810	13,663	23.65	46.23	1,245,197
Double permanent total (200 percent).....	56	.02	14,100	251.79	.....	.....	17	4,375	2	450	19	.03	33.93	4,825

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	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value
Grand total.....	55,305	100.00	17.24	\$3,030,971	207,801	100.00	64.76	\$6,777,597
Temporary partial: Total.....	3,042	5.50	4.21	178,982	49,718	23.92	68.86	1,439,520
10 to 19 percent.....	17	.03	.10	240	15,968	7.68	89.84	211,050
20 to 29 percent.....	98	.18	.43	4,226	14,879	7.16	65.71	341,180
30 to 39 percent.....	600	1.09	6.06	28,107	6,715	3.23	67.77	219,429
40 to 49 percent.....	644	1.15	10.20	30,234	3,602	1.73	57.03	149,747
50 to 59 percent.....	118	.21	1.80	6,060	4,244	2.04	64.68	213,433
60 to 69 percent.....	233	.42	7.88	12,788	1,500	.72	50.73	92,459
70 to 79 percent.....	686	1.24	15.98	45,520	2,130	1.03	49.63	154,975
80 to 89 percent.....	432	.78	31.49	33,664	556	.27	40.52	45,732
90 to 99 percent.....	214	.39	55.87	18,143	124	.06	32.38	11,515
Permanent partial: Total.....	43,886	79.35	20.32	2,022,129	148,251	71.34	68.62	4,247,533
No disability <sup>1</sup> .....	2,043	3.70	20.49	63,402	5,377	2.59	69.72	75,456
10 to 19 percent.....	151	.27	.25	3,299	53,875	25.93	91.18	717,815
20 to 29 percent.....	33,049	59.76	47.55	1,522,871	33,070	15.91	47.58	779,075
30 to 39 percent.....	3,297	5.96	10.38	137,560	23,637	11.38	74.45	774,541
40 to 49 percent.....	1,160	2.10	7.82	53,264	11,455	5.51	77.18	502,051
50 to 59 percent.....	2,998	5.41	14.86	104,429	8,174	3.93	57.88	430,776
60 to 69 percent.....	1,044	1.89	12.51	62,224	5,887	2.83	70.56	389,121
70 to 79 percent.....	702	1.27	12.53	48,235	3,325	1.60	59.37	258,999
80 to 89 percent.....	318	.57	7.47	24,667	2,748	1.32	64.60	246,423
90 to 99 percent.....	24	.04	2.93	2,178	703	.34	85.94	73,276
Temporary total (100 percent).....	893	1.61	29.61	82,503	1,390	.67	46.09	138,990
Permanent total (100 percent).....	7,481	13.53	25.32	746,582	8,408	4.05	28.45	943,054
Double permanent total (200 percent).....	3	.01	5.36	775	34	.02	60.71	8,500

<sup>1</sup> Cases rated "No disability" authorized under secs. 202-3, World War Veterans' Act, 1924, as amended.

TABLE No. 17.—World War compensation—active disability awards; number of disabled veterans rated on a temporary basis receiving additional compensation for dependents, showing number of dependents, as of June 30, 1934

	Total			Temporary partial			Temporary total		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Veterans with dependents.....	60,690	\$2,261,135	\$37.26	58,336	\$2,026,872	\$34.74	2,354	\$234,263	\$99.52
Total dependents.....	172,760	442,308	17.29	166,461	398,131	6.82	6,299	44,177	18.77
Wives.....	56,340	209,586	3.72	54,266	188,846	3.48	2,074	20,740	10.00
Children.....	111,313	210,135	1.89	107,434	190,158	1.77	3,879	19,977	5.15
Mothers.....	3,808	16,875	4.43	3,546	14,255	4.02	262	2,620	10.00
Fathers.....	1,299	5,712	4.40	1,215	4,872	4.01	84	840	10.00
Veterans.....	60,690*	1,818,827	29.97	58,336	1,628,741	27.92	2,354	190,086	80.75

\* Average monthly value of compensation per veteran for dependents.  
 † Includes nurse allowance.

TABLE No. 18.—World War compensation—active disability and death awards; number of disabled veterans and number of deceased veterans whose dependents are receiving compensation, showing number of cases on which insurance payments are also being made, as of June 30, 1934

Kind of claim	Total	Number of disabled veterans	Number of deceased veterans
Total.....	431,445	332,216	99,229
Compensation only.....	356,257	320,490	35,767
Compensation and term insurance.....	66,660	8,205	58,455
Compensation and automatic insurance.....	3,718	166	3,552
Compensation and United States Government life insurance.....	4,399	3,089	1,310
Compensation, term insurance and United States Government life insurance.....	411	266	145

TABLE No. 19.—World War compensation, active death awards; number of deceased veterans whose dependents are receiving compensation, showing number of dependents, as of June 30, 1934

	Number	Monthly value	Average monthly value
Total death cases on which compensation is being paid.....	99,229	\$2,787,027	\$28.09
Total dependents.....	150,881	2,787,027	18.47
Widows.....	26,090	779,753	29.89
Children.....	39,314	458,592	11.66
Parents.....	85,477	1,548,682	18.12

TABLE No. 20.—World War compensation, active death awards; number of deceased veterans whose dependents were receiving compensation, showing number of dependents as of the end of each fiscal year, 1923-34

Fiscal year	Deceased veterans	Dependents				Average monthly value per case
		Total	Widows	Children	Parents	
1934.....	99,229	150,881	26,090	39,314	85,477	\$28.09
1933.....	98,628	149,975	24,757	37,771	87,447	28.04
1932.....	97,448	148,016	23,961	36,565	87,490	27.98
1931.....	93,334	141,250	22,843	34,700	83,707	27.90
1930.....	90,954	136,163	21,754	32,765	81,644	27.56
1929.....	87,668	130,138	20,643	30,168	79,327	27.46
1928.....	85,634	125,395	19,260	27,314	78,821	27.33
1927.....	82,827	120,487	18,565	25,172	76,750	27.24
1926.....	78,881	113,542	17,556	22,976	73,010	27.03
1925.....	65,958	94,102	16,346	20,472	57,284	26.44
1924.....	57,971	82,041	14,447	17,396	50,198	25.58
1923.....	55,334	78,234	14,809	15,854	47,571	25.66

TABLE No. 21.—World War veterans receiving pensions for non-service-connected disabilities classified by type of major disability, as of June 30, 1934

Type of major disability	Number	Percent	Monthly value	Average monthly value
Total.....	31,183	100.00	\$798,728	\$25.61
Neuropsychiatric diseases.....	14,523	46.57	345,934	23.82
Tuberculosis.....	6,756	21.67	174,359	25.81
General medical and surgical conditions.....	9,904	31.76	278,435	28.11

TABLE No. 22.—Spanish-American War veterans receiving pensions paid under Public, No. 2, and Public, No. 141, for non-service-connected disabilities, as of June 30, 1934

Status of pensions	Number	Percent	Monthly value	Average monthly value
Total.....	169,274	100.00	\$5,247,396	\$31.00
Paid under Public, No. 2 (no action under Public, No. 141)...	14,778	8.73	262,281	17.75
For age.....	8,740	5.16	117,090	13.40
For disability, 100 percent.....	6,038	3.57	145,191	24.05
Paid under Public No. 141.....	154,496	91.27	4,985,115	32.27
For age.....	1,517	.90	39,935	26.32
For disability.....	152,979	90.37	4,945,180	32.33
Degree of impairment (prior to Public, No. 2):				
Degree not shown.....	1,618	.95	58,235	35.99
10 percent.....	10,269	6.07	153,549	14.95
25 percent.....	18,203	10.75	343,680	18.88
50 percent.....	41,215	24.35	1,062,845	25.79
75 percent.....	47,910	28.30	1,804,744	37.67
100 percent.....	33,764	19.95	1,522,127	45.08

TABLE No. 23.—Spanish-American War veterans receiving pensions paid under Public, No. 2 for service connected disabilities, as of June 30, 1934

Degree of impairment	Number	Percent	Monthly value	Average monthly value
Total.....	3,449	100.00	\$162,940	\$47.24
Degree not shown.....	16	.46	711	44.44
10 percent.....	269	7.80	2,487	9.25
20 percent.....	251	7.28	4,810	19.16
30 percent.....	689	19.98	22,039	31.99
40 percent.....	536	15.54	22,178	41.38
50 percent.....	737	21.37	36,754	49.87
60 percent.....	390	11.31	23,943	61.39
70 percent.....	173	5.01	12,516	72.35
80 percent.....	131	3.80	10,735	81.95
90 percent.....	25	.72	2,375	95.00
100 percent.....	232	6.73	24,392	105.41

TABLE NO. 24.—United States veterans receiving pensions for disabilities incurred in peace-time service, as of June 30, 1934

Service	Total				Type of major disability											
					Tuberculosis				Neuropsychiatric diseases				General medical and surgical conditions			
	Number	Percent	Monthly payment	Average monthly payment	Number	Percent	Monthly payment	Average monthly payment	Number	Percent	Monthly payment	Average monthly payment	Number	Percent	Monthly payment	Average monthly payment
Total.....	27, 270	100. 00	\$498, 029	\$18. 26	3, 818	14. 00	\$108, 793	\$28. 49	4, 574	16. 77	\$115, 270	\$25. 20	18, 878	69. 23	\$273, 966	\$14. 51
World War <sup>1</sup> .....	9, 958	36. 52	185, 434	18. 62	1, 054	3. 86	26, 420	25. 07	2, 560	9. 39	68, 685	26. 83	6, 344	23. 27	90, 329	14. 24
Spanish-American War <sup>1</sup> .....	1, 299	4. 76	20, 012	15. 41	76	. 28	1, 942	25. 55	121	. 44	2, 978	24. 61	1, 102	4. 04	15, 092	13. 70
Regular Establishment <sup>2</sup> .....	16, 013	58. 72	292, 583	18. 27	2, 688	9. 86	80, 431	29. 92	1, 893	6. 94	43, 607	23. 04	11, 432	41. 92	168, 545	14. 74

<sup>1</sup> Cases previously paid at war-time rates.

<sup>2</sup> Does not include pensions for service prior to the Spanish-American War or special act cases.

## RETIREMENT OF EMERGENCY OFFICERS TABLE

TABLE NO. 25.—Emergency officers on the roll for retirement with pay as of June 30, 1934, classified by organization and rank, and showing increased cost due to retirement

Organization and rank at time of discharge from commissioned service	On the roll for retirement with pay																	
	Total number on roll	Retirement pay forfeited <sup>1</sup>	Receiving retirement pay												Disability compensation at time of passage of act		Additional cost due to retirement	
			Total			Full retirement pay			Partial retirement pay <sup>1</sup>									
			Number	Retirement pay		Number	Retirement pay		Number	Retirement pay								
Monthly value	Average monthly value	Monthly value		Average monthly value	Monthly value		Average monthly value	Monthly increase		Average monthly increase								
Grand total.....	1,583	17	1,566	\$211,073	\$134.78	1,559	\$210,780	\$135.20	7	\$293	\$41.86	\$72,772	\$46.47	\$138,301	\$88.31			
Army:																		
Total.....	1,554	17	1,537	206,959	134.65	1,530	206,666	135.08	7	293	41.86	71,628	46.60	135,331	88.05			
Colonel.....	4		4	1,176	294.00	4	1,176	294.00				223	55.75	953	238.25			
Lieutenant colonel.....	17		17	4,333	254.88	17	4,333	254.88				738	43.41	3,595	211.47			
Major.....	77		77	15,938	206.99	77	15,938	206.99				3,744	48.62	12,194	158.37			
Captain.....	322	7	315	50,465	160.21	311	50,280	161.67	4	185	46.25	14,927	47.39	35,538	112.82			
First lieutenant.....	634	5	629	81,599	129.73	627	81,501	129.99	2	98	49.00	29,129	46.31	52,470	83.42			
Second lieutenant.....	500	5	495	53,448	107.98	494	53,438	108.17	1	10	10.00	22,867	46.20	30,581	61.78			
Navy:																		
Total.....	17		17	2,540	149.41	17	2,540	149.41				850	50.00	1,690	99.41			
Commander.....	2		2	504	252.00	2	504	252.00				106	53.00	398	199.00			
Lieutenant.....	7		7	1,155	165.00	7	1,155	165.00				422	60.29	733	104.71			
Lieutenant (j. g.).....	5		5	563	112.60	5	563	112.60				207	41.40	356	71.20			
Ensign.....	3		3	318	106.00	3	318	106.00				115	38.33	203	67.67			
Marine:																		
Total.....	12		12	1,574	131.17	12	1,574	131.17				294	24.50	1,280	106.67			
Captain.....	3		3	450	150.00	3	450	150.00				75	25.00	375	125.00			
First lieutenant.....	7		7	901	128.71	7	901	128.71				154	22.00	747	106.71			
Second lieutenant.....	2		2	223	111.50	2	223	111.50				65	32.50	158	79.00			

<sup>1</sup> Retirement pay forfeited or forfeited in part under provisions of Public, No. 212, 72d Cong., or because of active duty in National Guard.

## ADJUSTED-COMPENSATION TABLES

TABLE No. 26.—Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1934

Fiscal year	Applica- tions received	Fiscal year	Applica- tions received
Total.....	4,044,830	1930.....	30,840
1934.....	12,538	1929.....	138,689
1933.....	42,505	1928.....	124,175
1932.....	161,641	1927.....	183,316
1931.....	108,938	1926.....	397,008
		Total to June 30, 1925.....	2,845,180

TABLE No. 27.—Action taken on applications for adjusted compensation to June 30, 1934

Branch of service and type of claim	Number	Amount
Grand total.....	4,004,586	\$3,723,809,605.96
Cash:		
(a) Veterans (\$50 or less).....	155,536	5,245,237.96
(b) Dependents (less than \$50).....	9,456	257,069.00
Dependents (\$50 or over).....	120,028	41,516,160.00
Certificates.....	3,719,568	3,673,610,059.00
\$60 lump sum payments.....		3,181,060.00
Army:		
Total.....	3,440,611	3,153,922,075.92
Cash:		
(a) Veterans (\$50 or less).....	143,372	4,921,891.60
(b) Dependents (less than \$60).....	8,734	238,924.32
Dependents (\$50 or over).....	106,459	36,109,172.00
Certificates.....	3,182,046	3,109,769,328.00
\$60 lump sum payments.....		2,882,760.00
Navy:		
Total.....	493,087	496,806,667.19
Cash:		
(a) Veterans (\$50 or less).....	11,605	304,932.19
(b) Dependents (less than \$50).....	644	15,874.00
Dependents (\$50 or over).....	10,714	4,290,904.00
Certificates.....	470,124	491,998,277.00
\$60 lump sum payments.....		196,680.00
Marine Corps:		
Total.....	70,888	73,080,862.85
Cash:		
(a) Veterans (\$50 or less).....	559	18,414.17
(b) Dependents (less than \$50).....	78	2,270.68
Dependents (\$50 or over).....	2,853	1,116,084.00
Certificates.....	67,398	71,842,454.00
\$60 lump sum payments.....		101,640.00



TABLE NO. 30.—Term and automatic insurance—active disability and death awards as of June 30, 1934

Form of insurance	Number	Face value of policies
<b>Term and automatic:</b>		
Total.....	147, 836	\$1, 232, 665, 136
Disability.....	13, 275	108, 380, 065
Death.....	134, 561	1, 124, 285, 071
<b>Term:</b>		
Total.....	140, 527	1, 201, 092, 477
Disability.....	12, 976	107, 081, 209
Death.....	127, 551	1, 094, 011, 268
<b>Automatic:</b>		
Total.....	7, 309	31, 572, 659
Disability.....	299	1, 298, 856
Death.....	7, 010	30, 273, 803

TABLE NO. 31.—Term and automatic insurance—terminated disability and death awards by reason of termination, as of June 30, 1934

Reason for termination	Term insurance			Automatic insurance		
	Number	Face value of policies	Commuted value	Number	Face value of insurance	Commuted value
<b>Disability:</b>						
Total terminated.....	24, 183	\$203, 099, 351	.....	341	\$1, 459, 819	.....
Terminated by recovery.....	3, 509	29, 758, 850	.....	54	234, 576	.....
Terminated by death.....	20, 652	173, 168, 196	.....	287	1, 225, 243	.....
Terminated by other reasons.....	22	172, 305	.....			.....
<b>Death:</b>						
Terminated by lump sum payments <sup>1</sup> .....	34, 308	260, 897, 363	\$147, 653, 827	.....		
Terminated—no beneficiary in permitted class.....				1, 520	6, 602, 880	\$3, 909, 016

<sup>1</sup> In addition, 937 awards with policies amounting to \$7,447,792 having a commuted value of \$5,392,290 were terminated by lump-sum payments immediately after death of veteran.

TABLE NO. 32.—Converted insurance claims awarded and terminated during the calendar year 1933, by plan of insurance

Plan of insurance	Converted insurance claims awarded during calendar year 1933											
	Disability						Death					
	Policies		Lives		Amount of insurance		Policies		Lives		Amount of insurance	
	Number	Percent	Number	Percent	Amount	Percent	Number	Percent	Number	Percent	Amount	Percent
Total.....	1,779	100.00	1,499	100.00	\$9,744,904	100.00	3,300	100.00	2,805	100.00	\$16,625,649	100.00
Ordinary life.....	475	26.70	405	27.02	2,804,784	28.78	946	28.67	794	28.31	5,044,988	30.34
20-payment life.....	348	19.56	289	19.28	1,624,969	16.67	695	21.06	587	20.93	3,300,042	19.85
30-payment life.....	39	2.19	27	1.80	200,000	2.05	83	2.52	63	2.25	481,650	2.90
20-year endowment.....	273	15.35	236	15.74	955,063	9.80	510	15.45	444	15.83	1,734,930	10.44
30-year endowment.....	54	3.04	37	2.47	212,500	2.18	125	3.79	97	3.46	548,977	3.30
Endowment at 62.....	69	3.88	51	3.40	352,563	3.62	160	4.85	125	4.46	826,103	4.97
5-year convertible term:												
Duration less than 5 years.....	264	14.84	224	14.94	1,810,663	18.58	268	8.12	238	8.48	1,866,194	11.22
Duration more than 5 years.....	123	6.91	110	7.34	950,636	9.75	194	5.88	162	5.77	1,246,504	7.50
Renewed—second period.....	71	3.99	63	4.20	594,000	6.10	130	3.94	119	4.24	938,534	5.65
5-year level premium term.....							6	.18	6	.21	46,000	.28
Extended insurance.....	60	3.37	55	3.67	236,674	2.43	177	5.36	164	5.85	589,222	3.54
Paid-up life.....	2	.11	1	.07	1,458	.02	2	.06	2	.07	667	.....
Paid-up endowment.....	1	.06	1	.07	1,594	.02	4	.12	4	.14	1,838	.01

TABLE No. 32.—*Converted insurance claims awarded and terminated during the calendar year 1933, by plan of insurance—Continued*

Plan of insurance	Converted insurance disability claims terminated during calendar year 1933											
	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
Total.....	260	100.00	216	100.00	\$1,045,502	100.00	467	100.00	411	100.00	\$2,199,958	100.00
Ordinary life.....	69	26.54	61	28.24	340,535	32.76	133	28.48	115	27.98	608,071	27.88
20-payment life.....	48	18.46	41	18.98	135,185	14.30	79	16.92	70	17.03	330,330	15.71
30-payment life.....	16	6.15	11	5.09	54,956	5.20	15	3.21	11	2.68	71,307	3.32
20-year endowment.....	42	16.15	37	17.13	78,356	7.74	68	14.56	58	14.11	167,228	7.86
30-year endowment.....	11	4.23	7	3.24	25,022	2.60	19	4.07	17	4.14	68,103	3.28
Endowment at 62.....	13	5.00	11	5.09	53,577	5.20	23	4.93	16	3.89	97,061	4.36
5-year convertible term:												
Duration less than 5 years.....	51	19.62	39	18.06	322,611	28.91	115	24.62	109	26.52	753,794	33.41
Duration more than 5 years.....							6	1.28	6	1.46	50,789	2.03
Renewed—second period.....							4	.86	4	.97	38,850	1.51
Extended insurance.....	10	3.85	9	4.17	34,260	3.29	5	1.07	5	1.22	14,425	.64

TABLE NO. 33.—*Report of United States Government life insurance in force Dec. 31, 1933, total, all plans*

	Number	Amount
Insurance in force Dec. 31, 1932.....	637, 049	\$2, 925, 618, 222
Issued during 1933.....	13, 206	48, 936, 226
<b>Total.....</b>	<b>650, 255</b>	<b>2, 974, 554, 448</b>
<b>Terminations:</b>		
Death claims awarded.....	3, 218	16, 268, 646
Disability claims awarded.....	1, 094	6, 508, 878
Matured endowments.....	67	275, 116
Surrendered for cash.....	13, 355	44, 074, 571
Surrendered for paid-up insurance.....	1, 098	6, 105, 073
Lapsed.....	31, 889	155, 839, 824
5-year convertible term expired.....	9, 033	59, 243, 400
Reduced.....		20, 844, 336
Canceled.....	488	1, 966, 662
Extended insurance expired.....	13, 555	64, 840, 971
Canceled rerated disability claims.....	18	64, 237
<b>Total terminations.....</b>	<b>73, 815</b>	<b>376, 031, 714</b>
<b>Additions:</b>		
Rerated disability claims.....	281	1, 132, 619
Paid-up insurance issued.....	1, 098	1, 049, 016
Revived.....	2, 225	12, 277, 762
Continued under extended insurance.....	23, 013	94, 399, 195
<b>Total additions.....</b>	<b>26, 617</b>	<b>108, 858, 592</b>
<b>Net terminations.....</b>	<b>47, 193</b>	<b>267, 173, 122</b>
<b>Insurance in force Dec. 31, 1933.....</b>	<b>603, 057</b>	<b>2, 707, 381, 326</b>

TABLE NO. 34.—*Report of United States Government life insurance in force by plan, as of Dec. 31, 1933*

Plan	Number	Amount
Ordinary life.....	136, 988	\$720, 683, 768
20-payment life.....	159, 308	687, 996, 661
30-payment life.....	28, 520	145, 894, 325
20-year endowment.....	109, 653	320, 106, 775
30-year endowment.....	32, 098	137, 491, 963
Endowment at age 62.....	33, 116	159, 456, 561
5-year convertible term:		
Duration less than 5 years.....	18, 354	117, 433, 980
Duration more than 5 years.....	24, 646	145, 282, 487
Renewed, second period.....	22, 874	154, 224, 812
5-year level premium term.....	4, 242	21, 409, 157
Extended insurance.....	30, 786	94, 953, 181
Paid-up life.....	1, 476	1, 675, 678
Paid-up endowment.....	996	771, 978
<b>Total.....</b>	<b>603, 057</b>	<b>2, 707, 381, 326</b>

### CIVIL-SERVICE RETIREMENT TABLES

TABLE NO. 35.—Statement showing the number of annuitants retired, dropped, and on the roll by cause of retirement and average annual value, fiscal years 1921-34

Fiscal year	Number retired						Number dropped						Number on roll						Average annual rate	Annual value of roll	
	Age	Disability	30 years' service		Involuntary less than 30 years' service	Total	Age	Disability	30 years' service		Involuntary less than 30 years' service	Total	Age	Disability	30 years' service		Involuntary less than 30 years' service	Total			
			Voluntary separation	Involuntary separation					Voluntary separation	Involuntary separation					Voluntary separation	Involuntary separation					
Total..	36,295	14,634	4,207	7,080	1,067	63,283	11,973	5,693	263	87	559	18,575									
1934.....	2,770	2,505	1,652	7,080	470	14,477	1,414	845	110	87	148	2,604	22,969	8,941	3,944	6,993	1,861	44,708	\$989.89	\$44,256,048.00	
1933.....	6,295	2,066	892		227	9,480	1,282	758	80		92	2,212	21,613	7,281	2,402	1,539	32,835	965.16	31,691,028.60		
1932.....	2,445	1,725	666		161	4,997	1,202	699	48		131	2,080	16,600	5,973	1,590	1,404	25,567	955.32	24,424,666.44		
1931.....	3,888	1,476	997		209	6,570	1,035	523	25		105	1,688	15,357	4,947	972	1,374	22,650	952.01	21,563,026.50		
1930.....	1,882	881				2,763	949	464			83	1,496	12,504	3,994		1,270	17,768	759.40	13,492,984.00		
1929.....	1,767	807				2,574	1,016	440				1,456	12,924	3,577			16,501	746.30	12,314,696.30		
1928.....	1,765	855				2,620	945	411				1,356	12,173	3,210			15,383	733.92	11,289,891.36		
1927.....	1,925	840				2,765	849	321				1,170	11,353	2,766			14,119	721.39	10,185,305.41		
1926.....	1,282	563				1,845	746	264				1,010	10,277	2,247			12,524	545.57	6,832,718.68		
1925.....	1,501	583				2,084	655	288				943	9,741	1,948			11,689	544.64	6,366,296.96		
1924.....	1,539	557				2,096	638	244				882	8,895	1,653			10,548	546.30	5,762,372.40		
1923.....	1,881	645				2,526	554	214				768	7,994	1,340			9,334	551.64	5,149,007.76		
1922.....	1,169	550				1,719	449	165				614	6,667	909			7,576	564.48	4,276,500.48		
1921.....	6,186	581				6,767	239	57				296	5,947	524			6,471	568.44	3,678,375.24		

NOTE.—Involuntary separation is included with age prior to 1930.

TABLE NO. 36.—Statement showing by departments the aggregate rate of annuities and number of annuitants on the roll June 30, 1934

Departments and independent establishments	Total		Cause of retirement									
			Male					Female				
	Number	Aggregate rate of annuity	Age	Disability	Voluntary, 30 years' service	Involuntary, 30 years' service	Involuntary, less than 30 years' service	Age	Disability	Voluntary, 30 years' service	Involuntary, 30 years' service	Involuntary, less than 30 years' service
State.....	44	37,232	17	8	1	4	4	1	6	1	1	1
Treasury.....	3,583	3,204,924	1,664	526	132	178	136	365	487	50	22	23
War.....	3,373	2,816,953	1,506	648	186	274	477	83	128	8	40	23
Justice.....	146	136,002	46	37	2	27	13	3	15	-----	2	1
Post Office.....	25,418	27,429,059	12,876	3,811	2,733	5,254	60	309	199	67	98	11
Navy.....	5,521	4,669,495	2,804	1,138	370	313	753	55	64	6	4	14
Interior.....	1,517	1,255,174	533	221	45	81	82	203	221	26	48	57
Agriculture.....	1,089	1,040,378	629	194	39	43	15	54	80	8	21	6
Commerce.....	566	550,137	222	79	20	45	21	54	72	15	24	14
Labor.....	349	348,179	84	57	5	142	24	13	14	-----	4	6
District of Columbia.....	419	349,484	253	105	13	17	4	11	15	-----	1	-----
Government Printing Office.....	1,193	1,212,061	526	103	111	109	50	142	56	33	42	21
Civil Service Commission.....	38	43,049	9	4	6	7	-----	1	4	-----	7	-----
Interstate Commerce Commission.....	56	49,990	35	16	-----	1	1	-----	3	-----	-----	-----
Federal Trade Commission.....	12	14,008	3	-----	2	6	-----	-----	-----	-----	1	-----
Veterans' Administration.....	776	549,722	102	214	19	42	20	70	245	16	36	12
Architect of the Capitol.....	51	39,540	37	3	-----	-----	1	6	4	-----	-----	-----
Library of Congress.....	61	48,715	20	4	1	-----	-----	13	20	3	-----	-----
General Accounting Office.....	297	297,270	78	41	14	47	3	32	45	4	31	2
Smithsonian Institution.....	72	65,359	46	12	2	-----	-----	8	3	1	-----	-----
All others.....	127	99,312	47	30	4	10	2	9	9	1	11	4
Total.....	44,708	44,256,048	21,537	7,251	3,705	6,600	1,666	1,432	1,690	239	393	195

TABLE NO. 37.—Statement showing by vocation, sex, and cause of retirement, the number and average annuities of the annuitants on the roll June 30, 1934

Vocation	Grand total		Total				Cause of retirement					
			Male		Female		Age		Disability		Voluntary, 30 years' service	
	Number	Average annuity	Number	Average annuity	Number	Average annuity	Number	Average annuity	Number	Average annuity	Number	Average annuity
Mechanics.....	5, 772	\$883. 07	5, 150	\$888. 25	622	\$840. 18	2, 774	\$942. 72	940	\$829. 70	286	\$1, 177. 06
City letter carriers.....	7, 745	1, 119. 11	7, 745	1, 119. 11			3, 378	1, 139. 58	1, 469	959. 91	1, 222	1, 200. 65
Rural letter carriers.....	7, 161	1, 001. 20	7, 133	1, 001. 23	28	994. 82	4, 164	933. 49	841	924. 83	411	1, 199. 64
Post-office clerks.....	5, 722	1, 099. 23	5, 235	1, 105. 04	487	1, 036. 78	2, 259	1, 129. 01	836	877. 69	647	1, 200. 62
Railway postal clerks.....	3, 234	1, 163. 85	3, 229	1, 164. 23	5	921. 60	2, 357	1, 184. 61	344	995. 06	312	1, 200. 65
Departmental clerks.....	8, 312	944. 94	6, 207	974. 13	2, 105	858. 86	2, 876	1, 025. 55	1, 572	841. 71	401	1, 184. 69
Laborers.....	2, 467	690. 08	1, 946	730. 53	521	539. 03	1, 256	755. 15	475	595. 86	59	1, 113. 42
Hazardous occupations.....	664	967. 22	663	967. 17	1	995. 00	518	989. 07	98	823. 95	25	1, 200. 60
Mechanics, navy yards.....	2, 742	903. 94	2, 717	906. 71	25	602. 64	1, 489	890. 20	513	813. 74	318	1, 192. 17
Laborers, navy yards.....	574	602. 02	559	605. 55	15	470. 27	369	633. 52	132	516. 29	14	1, 064. 86
Indian field service.....	315	777. 61	175	779. 98	140	774. 64	97	808. 34	31	620. 97	10	1, 136. 60
Total.....	44, 708	989. 89	40, 759	1, 005. 32	3, 949	830. 66	21, 537	1, 010. 11	7, 251	859. 97	3, 705	1, 194. 18

Vocation	Cause of retirement													
	Male				Female									
	Involuntary, 30 years' service		Involuntary, less than 30 years' service		Age		Disability		Voluntary, 30 years' service		Involuntary, 30 years' service		Involuntary, less than 30 years' service	
	Number	Average annuity	Number	Average annuity	Number	Average annuity	Number	Average annuity	Number	Average annuity	Number	Average annuity	Number	Average annuity
Mechanics.....	321	\$1,142.15	829	\$574.45	278	\$864.09	211	\$748.95	50	\$1,155.66	45	\$1,050.00	38	\$508.32
City letter carriers.....	1,675	1,158.31	1	573.00										
Rural letter carriers.....	1,709	1,157.27	8	763.00	12	1,083.83	9	738.22	2	1,200.00	5	1,161.00		
Post-office clerks.....	1,483	1,158.47	10	589.60	225	1,070.95	127	852.87	52	1,201.12	78	1,158.38	5	565.20
Railway postal clerks.....	216	1,158.60			3	1,196.67	2	509.00						
Departmental clerks.....	902	1,146.97	456	579.23	568	940.32	1,063	751.23	118	1,185.96	243	1,141.08	113	513.49
Laborers.....	60	1,090.43	96	483.55	280	584.57	215	473.48	8	934.75	3	1,104.33	15	304.53
Hazardous occupations.....	13	1,045.85	9	504.56	1	995.00								
Mechanics, navy yards.....	207	1,149.46	190	544.86	13	635.69	8	498.88	2	1,076.00			2	329.50
Laborers, navy yards.....	3	1,030.33	41	452.88	9	485.33	6	447.67						
Indian field service.....	11	1,113.18	26	585.62	43	885.86	49	653.57	7	1,072.14	19	1,053.32	22	491.59
Total.....	6,600	1,154.50	1,666	564.95	1,432	871.00	1,690	717.79	239	1,170.37	393	1,129.82	195	493.37

## FINANCE TABLES

TABLE NO. 38.—*Analysis of reported obligations from all appropriations, by purpose, fiscal year 1934*

Personal services:		
Salaries.....		\$41,736,638
Special and miscellaneous payments.....		1,295,004
Supplies and materials:		
Stationery and office supplies.....		228,505
Cleaning and toilet supplies.....		274,998
Medical and hospital supplies.....		965,854
Orthopedic and prosthetic supplies.....		370,120
Fuel.....		825,329
Wearing apparel and sewing supplies.....		683,668
Forage.....		93,753
Provisions.....		7,170,791
Sundry supplies.....		279,947
Motor-vehicle supplies.....		68,858
Communication service:		
Telegraph service.....		33,870
Telephone service.....		195,338
Other communication service.....		36,566
Travel expenses:		
Transportation.....		572,324
Subsistence and lodging.....		322,217
Transportation of things.....		970,497
Printing and binding, engraving, lithographing, photographing, and typewriting (service), (job work): Printing and binding.....		113,770
Furnishing of heat, light, power, etc.....		1,515,132
Rents.....		605,261
Repairs and alterations.....		3,565,713
Special and miscellaneous current expenses.....		144,664
Pensions, retirement salaries, annuities, World War allowances, and insurance losses:		
Military and naval compensation for death and disability.....		181,994,798
Other World War allowances (adjusted compensation).....		1,895,111
Army and Navy pensions.....		137,235,202
Insurance losses (converted insurance).....		21,226,634
Military and naval insurance.....		103,268,274
Grants, subsidies, and contributions:		
Burials.....		3,082,514
Reimbursement to States for veterans in State homes.....		522,840
Equipment:		
Furniture, furnishings, and fixtures.....		904,998
Educational, scientific, and recreational equipment.....		211,022
Other equipment.....		115,192
Structures, and parts and nonstructural improvements to lands (including fixed equipment).....		416,738
Investments (includes working capital funds)—investment trust funds:		
1. Government life insurance trust fund.....	\$46,972,271	
2. Adjusted service certificate fund.....	50,000,000	
3. Civil-service retirement and disability fund.....	20,850,000	
Total investment trust funds.....		117,822,271
Additional amounts transferred to other departments and establishments:		
War Department (less amount from War Department for C. C. C. members hospitalized).....		24,520
Navy Department.....		135,724
St. Elizabeths Hospital (Interior Department).....		85,587
Treasury Department (transfer of function).....		196,262
Agriculture Department.....		44,230
Public Health Service (Treasury Department).....		69,158
Interior Department (transfer of function).....		187,143
Justice Department (transfer of function).....		790,400
Total.....		632,387,435

TABLE No. 39.—Appropriations and other receipts versus disbursements to June 30, 1934

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Balance
				Fiscal year	To date		
Total.....	\$8,865,749,196.65	\$1,823,413,518.73	\$10,689,162,715.38	\$545,838,321.57	\$8,178,897,050.81	\$275,364,154.01	\$2,234,901,510.56
Administration, medical, hospital and domiciliary services, 1934.....	85,773,000.00		85,773,000.00	60,971,069.30	60,971,069.30		24,801,930.70
Administration, medical, hospital and domiciliary services, 1933.....	115,000,000.00		115,000,000.00	5,195,267.01	86,993,687.83	10,287,259.97	17,719,052.20
Administration, medical, hospital and domiciliary services, 1932.....	110,228,707.00		110,228,707.00	85,345.77	102,349,867.95		7,878,839.05
Salaries and expenses, Veterans' Administration, 1931-32.....	1,950,000.00		1,950,000.00		585,824.56	1,364,000.00	175.44
Salaries and expenses, 1918-31.....	435,555,095.65	9,592.32	435,564,687.97	1,704.71	415,633,553.78	19,930,719.20	409.99
Increase of compensation, 1920-24.....	12,584,784.00		12,584,784.00		8,697,410.47	3,887,373.53	
Printing and binding, Veterans' Administration, 1934.....	150,000.00		150,000.00	68,401.29	68,401.29		81,598.71
Printing and binding, Veterans' Administration, 1933.....	150,000.00		150,000.00	19,110.91	113,250.18		36,749.82
Printing and binding, Veterans' Administration, 1932.....	182,000.00		182,000.00	38.25	181,103.41		896.59
Printing and binding, 1924-31.....	1,422,037.72		1,422,037.72		1,141,031.46	281,006.26	
Administrative expenses, adjusted compensation, 1924-25.....	1,188,500.00		1,188,500.00		835,069.73	353,430.27	
Adjusted service and dependent pay.....	49,675,398.00		49,675,398.00	1,895,111.07	47,451,493.16		2,223,904.84
Adjusted service certificate fund.....	1,246,000,000.00	110,973,871.03	1,356,973,871.03	23,413,326.01	181,986,156.73		1,174,987,714.30
Loans to veterans for transportation, 1933.....	100,000.00		100,000.00	4,214.55	76,103.36		23,896.64
Medical and hospital services, 1931 and prior years.....	39,600,000.00		39,600,000.00	1,587.13	37,457,188.93	2,140,736.43	2,074.64
Medical and hospital services, 1930.....	3,000,000.00		3,000,000.00	1,200.00	2,997,047.27	2,952.73	
Medical and hospital services, 1921-29 and prior years.....	31,650,000.00		31,650,000.00		29,974,718.61	1,675,271.39	10.00
Medical and hospital services, 1921-29 and prior years.....	413,934,592.00	897,496.12	414,832,088.12	1,456.92	356,189,164.19	58,642,923.93	
Hospital and domiciliary facilities and services, Veterans' Administration.....	30,227,000.00		30,227,000.00	2,697,241.57	25,211,402.36	80,936.71	4,934,660.93
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	353,000.00	
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	72,022.20	37,820,973.12		179,026.88
Vocational rehabilitation, 1920-July 2, 1928.....	699,360,370.80	845,266.32	700,205,637.12	17,215.44	636,833,667.61	63,371,969.51	
Vocational rehabilitation.....	8,000,000.00	28.30	8,000,028.30	1,31.85	7,998,584.75	15.30	1,428.20
Vocational rehabilitation revolving fund.....	500,000.00		500,000.00		8,172.90	490,000.00	1,827.10
Vocational rehabilitation special fund.....		78,144.50	78,144.50		78,060.98	83.52	
Military and naval compensation, 1933 and prior years.....	335,775,000.00		335,775,000.00	2,095,405.97	317,086,679.68	1,011,789.54	17,676,530.78
Military and naval compensation, 1932 and prior years.....	314,200,000.00		314,200,000.00	11,440.57	314,063,715.36		136,284.64
Military and naval compensation, 1931 and prior years.....	250,400,000.00		250,400,000.00	1,4515.80	248,539,767.83	1,855,600.49	4,631.68
Military and naval compensation, no year—1930 and prior years.....	1,645,259,895.55		1,645,259,895.55	1,24,716.22	1,643,194,618.46	2,065,233.06	44.03

See footnotes at end of table.

TABLE No. 39.—Appropriations and other receipts versus disbursements to June 30, 1934—Continued

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Balance
				Fiscal year	To date		
Army and Navy pensions, 1934-35	\$296,291,997.00		\$296,291,997.00	\$1,948,536.67	\$3,948,536.67		\$292,343,460.33
Army and Navy pensions, 1933-34	319,230,000.00		319,230,000.00	315,570,981.29	315,570,981.29		3,659,018.71
Army and Navy pensions, 1933	235,475,000.00		235,475,000.00	170,598.28	234,918,816.88		556,183.12
Army and Navy pensions, 1932	232,571,235.28		232,571,235.28	17,148.76	232,462,081.55		109,153.73
Army and Navy pensions, 1931-32	2,178,784.72		2,178,784.72		2,178,784.72		
Army and Navy pensions, 1931	232,000,000.00		232,000,000.00	1,973.67	231,942,655.84	\$55,370.49	1,973.67
Military and naval insurance, 1934 and prior years	123,000,000.00		123,000,000.00	104,095,417.32	104,095,417.32		18,904,582.68
Military and naval insurance, 1933 and prior years	127,850,000.00		127,850,000.00	142,225.07	119,179,292.72		8,670,707.28
Military and naval insurance, 1932 and prior years	125,733,000.00		125,733,000.00	9,218.54	125,690,478.88		52,521.12
Military and naval insurance, 1923-31 and prior years	903,414,104.45		903,414,104.45	9,012.62	899,649,585.36	3,763,949.89	569.20
Military and naval insurance	23,000,000.00	\$453,948,895.83	476,948,895.83	1766,687.26	475,447,664.13		1,501,141.70
United States Government life insurance		880,876,788.52	880,876,788.52	23,073,360.78	226,547,060.10		654,329,728.42
Allotment trust fund		320,526,000.00	320,526,000.00	82.31	300,846,340.96	19,500,000.00	179,659.04
Military and naval family allowance	298,615,000.00		298,615,000.00	2,916.39	282,099,445.08	15,900,000.00	615,554.92
Marine and seamen's insurance	50,000,000.00	53,148,319.94	103,148,319.94	94.51	35,078,013.20	68,070,306.74	
Salaries, Bureau of Pensions, 1931	1,358,825.59		1,358,825.59		1,336,920.95	21,904.64	
Printing and binding, Bureau of Pensions, 1931	11,685.00		11,685.00		10,762.92	922.08	
Investigation of pension cases, Bureau of Pensions, 1931	150,000.00		150,000.00	4.40	124,214.33	24,035.67	1,750.00
Fees of examining surgeons, 1930-31	298,000.00		298,000.00		292,896.99	5,103.01	
Contingent expenses, Bureau of Pensions, 1931	20,731.00		20,731.00		15,090.51	5,640.49	
Salaries and expenses, employees' retirement, Bureau of Pensions, 1931	110,000.00		110,000.00		109,343.30	656.70	
General Post fund, Veterans' Administration homes		2,087,463.52	2,087,463.52	134,432.51	400,709.16		1,686,754.36
Horatio Ward fund		21,742.33	21,742.33	1,599.94	21,435.78		306.55
National homes for disabled volunteer soldiers, 1931	1,096,029.06		1,096,029.06	125.00	942,216.28	153,787.78	25.00
National homes for disabled volunteer soldiers, hospital construction, 1931	147,752.74		147,752.74		96,484.69		51,268.05
National homes for disabled volunteer soldiers, clothing, 1931	9,602.96		9,602.96		1,308.23	8,294.40	33
National homes for disabled volunteer soldiers, salaries and incidental expenses, 1931	15,796.47		15,796.47		7,719.96	8,076.51	
State and Territorial homes for disabled soldiers and sailors, 1933	722,000.00		722,000.00	151,844.76	717,150.12		4,849.88
State and Territorial homes for disabled soldiers and sailors, 1932	698,280.00		698,280.00		674,031.66		24,248.34
State and Territorial homes for disabled soldiers and sailors, 1931	308,037.03		308,037.03		304,575.07	3,461.96	
National Industrial Recovery, Veterans' Administration, 1933-35	1,916,650.00		1,916,650.00	401,384.18	401,384.18		1,515,265.82
Miscellaneous	810,324.63		810,324.63	2,690.45	799,365.70	9,857.83	1,101.10

	Fiscal year	To date
Civil service retirement and disability fund, annuities and refunds.....	\$47,656,699.54	\$241,101,237.69
Canal Zone retirement and disability fund, annuities and refunds.....	527,036.97	1,071,791.45
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Disbursements by Bureau of Pensions:		
Army and Navy pensions, 1790-June 30, 1931.....		8,169,801,911.88
Maintenance and expenses.....		151,212,728.16
Total.....		8,321,014,640.04
Disbursements by national homes from 1867-June 30, 1931.....		287,169,004.24
Disbursements from civil service retirement and disability fund, 1920-June 30, 1931.....		131,136,771.04

<sup>1</sup> Credit.

<sup>2</sup> Represents disbursements on certificates matured by death of veterans, including \$19,632,971.77 deducted from payment of matured certificates on account of loans previously made from adjusted service certificate fund (plus accrued interest from date of loan to death of veteran); and \$28,522.32 interest paid United States Government life insurance fund due to rate allowed in excess of amount charged veterans—act of July 21, 1932.

<sup>3</sup> Includes encumbrances, but not investments and loans.

<sup>4</sup> Available balance transferred from Interior Department.

<sup>5</sup> Net expenditures, investments not included.

<sup>6</sup> Balance represents investments and cash.

<sup>7</sup> Available balance June 30, 1931.

TABLE 40.—Disbursements made by Veterans' Administration, former Veterans' Bureau, National Home for Disabled Volunteer Soldiers, and Pension Bureau, for all wars and annuities and refunds to civil employees under civil service and Canal Zone retirement acts

Purpose	Total to June 30, 1934	Fiscal year							
		1934	1933	1932	1931	1930	1929	1928	1927
Grand total	\$17,029,253,724.23	\$594,022,058.08	\$868,688,479.42	\$869,099,937.38	\$783,359,332.16	\$702,149,359.82	\$689,350,941.11	\$674,623,245.22	\$658,357,071.76
Total disbursements for relief of veterans	16,787,080,695.09	545,838,321.57	833,499,000.44	841,436,894.77	759,367,014.75	684,022,860.91	673,288,371.04	659,870,785.32	644,962,428.25
Veterans' Administration homes	251,782,757.94	<sup>2</sup> 136,007.45	<sup>3</sup> 66,869.38	<sup>3</sup> 1,266,997.27	11,264,170.98	10,811,766.69	8,794,854.14	8,114,856.87	7,560,642.22
Maintenance and expense for pensions	153,101,957.16	<sup>3</sup> 4.40	<sup>3</sup> 1,008.97	<sup>3</sup> 143,483.33	1,374,344.45	1,272,203.23	1,276,511.65	1,214,565.95	1,327,252.47
Army and Navy pensions and military and naval compensation—total	11,713,708,530.16	321,394,530.63	550,585,092.23	545,800,261.68	488,388,942.92	418,432,808.91	418,820,440.06	410,765,338.31	403,629,677.56
War of the Revolution	70,000,000.00								
War of 1812	46,210,849.57	3,222.56	3,906.67	4,000.00	5,391.00	5,703.34	7,201.67	8,903.34	9,805.66
Indian wars	62,019,751.62	3,716,047.17	4,715,707.57	4,575,590.05	4,534,918.47	4,555,115.22	4,451,534.72	3,956,943.80	2,013,766.42
War with Mexico	60,622,905.17	198,558.20	285,218.68	326,124.32	344,985.00	394,898.21	472,693.61	544,406.46	568,966.23
Civil War	7,768,408,824.90	69,814,723.13	98,272,576.43	107,865,760.88	121,993,750.46	125,784,933.43	143,594,089.68	149,668,976.19	166,493,208.58
War with Spain	867,433,454.07	55,614,111.88	125,305,652.48	113,758,457.43	102,256,479.96	83,750,721.24	76,845,704.28	70,674,419.27	57,232,828.30
Peace time	117,145,950.14	7,832,600.47	6,400,478.06	5,966,519.43	5,269,558.41	4,696,831.38	4,502,676.52	4,095,763.23	3,818,070.22
Unclassified	16,513,425.54								
World War—total	2,705,286,375.40	184,197,523.53	315,575,802.34	313,280,309.57	253,983,859.62	199,244,606.09	188,946,539.58	181,815,926.02	173,493,032.15
Death compensation	415,599,607.14	32,785,871.92	35,586,376.21	36,719,123.33	31,445,622.86	32,970,453.87	31,049,183.08	30,823,931.21	29,343,542.07
Disability compensation <sup>6</sup>	2,038,901,953.38	139,445,822.97	184,833,898.69	189,549,809.30	181,911,075.67	155,044,890.21	153,101,697.74	150,991,994.81	144,149,490.08
Emergency officers' retirement pay	50,665,888.22	2,181,249.52	9,968,980.32	11,553,143.57	10,937,594.04	11,229,262.01	4,795,658.76		
Disability allowance or nonservice pension	200,118,926.66	9,784,579.12	85,186,547.12	75,458,233.37	29,689,567.05				
Participants in yellow fever experiments <sup>7</sup>	66,993.75	17,743.75	25,750.00	23,500.00					
Military and naval insurance	1,724,052,438.41	103,268,273.83	123,038,781.65	123,710,592.58	117,924,352.03	122,768,894.22	121,349,027.79	120,770,802.24	120,963,998.81
United States Government life insurance	<sup>8</sup> 226,547,060.10	26,073,360.78	28,061,672.89	28,736,667.22	25,951,864.23	24,677,347.60	22,301,640.58	17,664,329.21	11,864,371.29
Adjusted-service certificate fund	181,986,156.73	23,413,326.01	24,621,384.22	23,215,621.35	19,391,652.05	20,131,368.75	19,744,738.58	17,098,354.86	14,407,783.32
Adjusted-service and dependent pay	47,451,493.16	1,895,111.07	2,252,360.76	2,480,264.29	2,463,148.16	3,130,214.35	6,453,346.34	10,152,767.74	9,959,630.34
Loans to veterans for transportation	76,103.36	4,214.55	71,888.81						
Medical and hospital services	426,618,119.00	<sup>9</sup> 6,064.05	<sup>8</sup> 34,861.34	<sup>8</sup> 6,528,115.96	36,749,579.04	32,185,206.37	29,808,711.18	30,166,865.68	31,554,979.19
Hospital and domiciliary facilities and services (construction)	81,490,891.50	2,769,263.77	13,517,369.43	12,875,744.03	9,040,319.81	8,241,384.73	4,044,328.83	5,221,569.72	4,599,257.84
State and territorial homes	38,551,877.25	<sup>3</sup> 151,814.76	757,965.18	785,946.91	589,999.80	584,728.00	584,049.33	574,930.32	573,373.69
Administration <sup>10</sup>	677,570,274.96	66,338,527.82	89,956,627.40	95,866,758.66	46,142,002.20	41,739,295.59	40,059,884.49	37,949,154.33	36,481,501.50
Vocational training	<sup>1</sup> 644,918,486.24	<sup>5</sup> 7,247.29	<sup>5</sup> 16,825.80	<sup>5</sup> 17,109.11	<sup>5</sup> 21,717.50	<sup>5</sup> 20,224.67	<sup>5</sup> 2,923.87	<sup>5</sup> 233,724.49	<sup>5</sup> 2,206,256.01
Allotments and allowances	582,945,786.04	2,998.70	7,798.77	8,732.62	5,070.03	2,366.34	<sup>8</sup> 8,707.41	<sup>6</sup> 60,952.21	<sup>9</sup> 187,637.52
Marine and seamen's insurance	35,078,013.20	94.51			1,000.00				
National Industrial Recovery, V. A. 1933-35	401,384.18	401,384.18							
Miscellaneous	799,365.70	2,690.45	492,644.71	4,818.00	101,716.55	65,500.80	60,969.35	4,477.81	21,341.53
Civil service retirement and disability fund	241,101,237.69	47,656,699.54	34,837,692.05	27,470,075.06	23,992,317.41	18,126,498.91	16,062,570.07	14,752,459.90	13,394,643.51
Canal Zone retirement and disability fund	1,071,791.45	527,036.97	531,786.93	192,967.55					

Purpose	Fiscal year								Total to June 30, 1918
	1926	1925	1924	1923	1922	1921	1920	1919	
Grand total.....	\$663,675,796.96	\$629,850,682.89	\$663,338,597.48	\$751,375,688.44	\$751,287,807.09	\$667,451,947.41	\$514,979,421.29	\$701,064,116.29	\$5,846,571,068.53
Total disbursements for relief of veterans.....	653,493,578.72	620,822,799.63	654,786,399.74	743,634,695.96	744,896,350.16	664,538,414.82	514,979,421.29	701,064,116.29	5,846,571,068.53
Veterans' Administration homes.....	7,495,954.67	7,783,165.73	7,470,342.77	7,087,061.36	7,277,540.41	6,987,273.05	4,963,643.23	4,672,998.82	4,150,028,612.96
Maintenance and expense for pensions.....	1,436,001.05	1,489,087.39	1,497,698.53	1,992,062.97	1,394,079.47	1,389,921.55	1,395,014.09	1,433,191.67	134,465,525.96
Army and Navy pensions and military and naval compensation—total.....	372,281,487.71	346,748,069.54	345,489,769.01	388,606,769.86	377,158,125.82	380,025,874.10	316,418,029.57	233,460,635.35	5,395,702,676.96
War of the Revolution.....									70,000,000.00
War of 1812.....	7,400.00	9,392.00	13,383.00	18,010.00	19,057.00	24,160.21	21,145.03	17,704.33	46,031,563.82
Indian wars.....	1,900,185.94	1,939,110.03	1,919,223.65	1,919,377.05	1,796,309.74	1,565,862.41	1,746,308.97	1,561,537.49	15,144,212.92
War with Mexico.....	434,792.69	506,897.46	580,601.02	717,847.77	775,913.25	888,024.64	676,682.58	758,156.19	52,148,138.86
Civil War.....	171,605,623.27	186,208,394.36	202,999,955.16	238,924,931.94	236,151,244.32	246,584,639.64	202,586,306.04	212,211,890.76	5,087,647,820.63
War with Spain.....	30,223,218.67	25,098,500.89	21,139,863.45	17,886,821.28	11,639,340.73	6,171,569.82	4,624,098.68	3,878,189.13	61,333,476.58
Peace time.....	3,655,799.32	3,350,284.66	3,321,179.22	3,532,595.71	3,401,172.47	3,456,191.45	3,604,038.60	3,701,782.83	46,540,408.16
Unclassified.....						4,978.13			16,508,447.41
World War—total.....	164,454,467.82	129,615,490.14	115,515,563.51	125,619,186.05	123,374,188.31	121,330,447.80	103,159,449.67	11,331,374.62	348,608.58
Death compensation.....	31,199,328.01	25,474,214.42	19,412,416.24	18,551,711.49	16,575,576.21	17,585,620.23	21,128,958.91	4,776,551.90	173,125.18
Disability compensation <sup>6</sup> .....	133,255,139.81	104,141,275.72	96,103,147.27	107,067,474.56	106,798,612.10	103,744,827.57	82,032,490.76	6,554,822.72	175,483.40
Military and naval insurance.....	136,975,113.97	104,136,463.50	101,239,648.19	99,418,389.29	102,988,870.13	94,904,353.38	85,926,099.99	43,798,357.93	840,388.88
United States Government life insurance.....	9,882,287.93	8,962,316.34	7,481,512.37	6,700,194.79	6,084,931.08	2,056,695.47	47,868.32		
Adjusted-service certificate fund.....	15,354,526.61	4,607,401.00							
Adjusted-service and dependent pay.....	5,626,193.46	3,038,456.65							
Medical and hospital services.....	31,197,947.20	33,033,371.64	29,618,747.28	51,447,864.63	68,970,508.42	45,277,864.62			
Hospital and domiciliary facilities and services (construction).....	4,511,172.04	3,894,675.86	9,214,924.97	2,544,380.47	916,500.00				
State and territorial homes.....	612,100.35	644,077.33	685,182.67	727,438.96	813,351.84	863,226.07	865,449.57	839,284.44	27,898,928.03
Administration <sup>10</sup> .....	42,322,943.48	45,974,519.36	45,109,755.10	35,754,971.52	8,010,952.77	10,137,269.75	16,627,824.12	16,270,257.38	2,828,929.49
Vocational training.....	25,840,481.60	60,486,084.93	106,961,887.06	149,499,849.53	166,051,141.22	99,064,993.21	34,651,973.53		
Allotments and allowances.....	21,200.66	10,045.26	13,082.95	273,582.35	4,982,113.22	23,774,032.06	53,568,637.08	392,882,494.33	108,240,494.84
Marine and seamen's insurance.....	33,583.69	1,500.00	4,190.00	9,525.50	249,075.78	56,911.56	514,881.79	7,706,896.37	26,565,511.38
Miscellaneous.....	12,153.00	13,535.10	251.16	19,769.55					
Civil service retirement and disability fund.....	10,182,218.24	9,027,893.26	8,552,197.74	7,740,992.48	6,391,456.93	2,913,532.59			

<sup>1</sup> Includes revolving fund loans outstanding June 30, 1934, \$8,172.90.

<sup>2</sup> Disbursed from general post fund and Horatio Ward fund.

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

<sup>4</sup> Includes construction.

<sup>5</sup> Gross disbursements, for Army and Navy pensions.

<sup>6</sup> In the early fiscal years disbursements were made from military and naval compensation appropriations for accrued awards, transportation, traveling expenses, burial awards, hospital services, etc. Disbursements for disability compensation includes \$10,450,650.89 for the above items.

<sup>7</sup> Disbursements to participants in yellow-fever experiments not included prior to fiscal year 1932.

<sup>8</sup> Includes encumbrances.

<sup>9</sup> Credit.

<sup>10</sup> Administration includes salaries and expenses, increase of compensation, printing and binding, and administrative expenses adjusted compensation. Medical, hospital, and domiciliary services are included from June 30, 1931, to date, and State and territorial homes for the fiscal year 1934.

NOTE.—Disbursements from adjusted-service certificate fund represent payments on certificates matured by death of veterans and interest paid U. S. Government life insurance fund due to rate allowed in excess of amount charged veterans—Act of July 21, 1932. They do not include loans. The total amount disbursed from insurance premiums, allotments deducted from pay of World War veterans while in service, etc., \$1,016,920,426.01.

TABLE NO. 41.—An approximate distribution of expenditures by States during fiscal year 1934, showing the number of beneficiaries as of June 30, 1934

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1934, and disbursements for these benefits during the fiscal year 1934											
	World War											
	Living veterans										Deceased veterans	
	Service connected <sup>1</sup>				Nonservice connected <sup>1</sup>		Emergency officers' retirement pay		Total living veterans			
	War time		Peace time									
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Alabama.....	6,242	\$2,215,527	166	\$37,982	618	\$261,035	32	\$47,320	7,058	\$2,561,864	2,293	\$767,656
Arizona.....	3,073	2,024,279	107	35,215	416	145,868	10	13,600	3,606	2,218,962	511	199,520
Arkansas.....	6,605	2,774,845	193	45,406	944	275,023	13	18,291	7,755	3,113,365	1,608	557,994
California.....	24,690	11,791,263	1,148	252,243	2,697	831,967	169	233,034	28,704	13,104,507	4,838	1,677,112
Colorado.....	5,082	2,853,578	205	65,613	333	113,265	26	39,073	5,646	3,071,529	1,057	385,026
Connecticut.....	4,887	2,091,456	177	38,070	279	98,435	20	25,928	5,363	2,253,889	1,056	347,597
Delaware.....	372	143,614	14	2,402	31	10,223	2	2,305	419	158,544	145	50,424
District of Columbia.....	3,243	1,293,381	343	40,436	282	71,057	51	75,894	3,924	1,480,668	837	304,690
Florida.....	4,006	1,694,323	139	29,540	523	155,921	42	61,881	4,710	1,941,665	1,416	474,328
Georgia.....	7,315	3,191,365	290	67,215	714	256,723	48	65,095	8,367	3,590,298	2,604	891,639
Idaho.....	1,013	411,000	20	4,644	105	36,638	4	6,810	419	459,092	294	94,235
Illinois.....	16,355	6,319,146	422	91,487	1,482	492,909	95	127,430	18,354	7,030,972	4,661	1,559,139
Indiana.....	8,023	3,244,353	218	42,387	558	184,312	27	35,849	8,831	3,506,901	2,526	854,108
Iowa.....	4,966	1,821,427	63	13,066	440	147,615	10	15,232	5,484	1,997,340	1,487	484,390
Kansas.....	3,205	1,231,250	77	11,086	304	97,872	18	25,122	3,604	1,415,330	1,313	429,883
Kentucky.....	10,923	4,278,644	311	61,974	778	267,569	17	21,640	12,029	4,626,827	2,575	890,247
Louisiana.....	4,453	1,875,329	117	20,489	687	197,288	14	20,493	5,271	2,113,599	2,142	729,273
Maine.....	1,701	659,852	65	12,052	121	45,412	6	9,642	1,893	726,958	691	227,245
Maryland.....	4,251	2,127,921	180	44,005	388	115,661	24	33,317	4,843	2,320,904	1,350	454,490
Massachusetts.....	14,717	6,367,018	435	104,497	1,049	366,185	86	119,059	16,287	6,956,759	3,478	1,198,177
Michigan.....	10,324	3,913,115	283	56,722	868	314,679	41	58,171	11,516	4,342,687	2,562	862,215
Minnesota.....	9,616	4,295,829	137	35,402	609	214,447	20	26,021	10,382	4,571,699	1,863	637,134
Mississippi.....	6,184	2,579,032	143	29,310	630	216,031	12	18,787	6,969	2,843,160	1,723	585,161
Missouri.....	11,988	4,490,056	337	68,358	991	309,278	42	60,103	13,358	4,917,795	3,325	1,084,191
Montana.....	2,474	1,138,166	44	10,121	154	51,315	9	13,806	2,681	1,213,406	330	109,307
Nebraska.....	2,863	1,064,907	52	9,151	151	52,305	6	7,709	3,072	1,134,072	738	245,599

Nevada.....	339	127,807	7	1,505	32	9,037	1	1,095	379	139,444	49	16,274
New Hampshire.....	1,185	511,728	37	11,117	82	30,543	4	6,779	1,308	560,167	380	128,823
New Jersey.....	6,594	2,874,409	242	47,588	622	208,421	45	64,898	7,503	3,195,316	2,424	803,667
New Mexico.....	3,093	1,785,043	95	31,119	284	116,079	6	7,730	3,478	1,939,971	462	174,639
New York.....	25,555	10,532,022	848	198,115	2,436	760,679	156	218,556	28,995	11,709,372	8,400	2,761,476
North Carolina.....	5,806	2,683,758	163	50,894	683	220,161	26	35,425	6,678	2,990,238	2,176	736,921
North Dakota.....	1,697	718,476	25	9,021	137	41,044	1	1,095	1,860	769,636	322	103,572
Ohio.....	20,536	8,235,121	513	109,548	1,575	522,469	81	109,996	22,705	8,977,134	4,532	1,508,261
Oklahoma.....	7,999	3,110,538	188	38,184	599	205,999	13	16,772	8,799	3,371,493	1,866	630,846
Oregon.....	3,662	1,675,121	102	19,929	289	83,296	15	21,516	4,068	1,799,862	760	249,545
Pennsylvania.....	23,122	9,329,560	585	125,947	1,850	637,848	111	151,322	25,668	10,244,677	6,531	2,137,378
Rhode Island.....	2,655	1,040,679	84	18,235	252	81,813	4	5,064	2,995	1,145,791	448	152,321
South Carolina.....	3,765	1,494,208	84	24,163	631	200,085	23	33,307	4,503	1,751,763	1,724	577,244
South Dakota.....	1,861	678,782	18	3,182	123	34,362	2	2,842	2,004	719,168	387	130,826
Tennessee.....	7,018	2,938,868	219	45,675	697	242,856	33	46,142	7,967	3,273,541	2,797	967,934
Texas.....	12,516	5,002,146	433	91,776	1,049	364,636	71	98,308	14,069	5,556,866	4,129	1,393,155
Utah.....	1,218	487,029	36	8,565	74	23,907			1,328	519,501	337	117,330
Vermont.....	1,090	438,065	22	4,898	72	25,829	2	2,646	1,186	471,438	334	108,234
Virginia.....	4,933	2,168,953	206	39,545	513	155,667	32	45,170	5,684	2,409,335	2,178	723,956
Washington.....	4,071	1,770,562	144	31,752	367	102,056	17	21,681	4,599	1,926,051	1,161	378,046
West Virginia.....	3,680	1,477,831	121	25,734	252	93,719	19	26,982	4,072	1,624,266	1,294	440,225
Wisconsin.....	7,890	3,052,087	189	39,772	634	181,977	47	70,427	8,760	3,344,263	2,192	707,695
Wyoming.....	925	358,150	15	2,743	79	19,198	2	2,584	1,021	382,675	135	44,313
Total United States.....	329,791	138,421,219	10,067	2,207,880	29,484	9,690,714	1,555	2,171,949	370,897	152,491,762	92,501	31,099,501
United States possessions and foreign.....	2,425	1,024,604	476	47,343	419	93,865	11	9,301	3,331	1,175,113	6,875	1,719,561
Grand total.....	332,216	139,445,823	10,543	2,255,223	29,903	9,784,579	1,566	2,181,250	374,228	153,666,875	99,376	32,819,062

<sup>1</sup> Figures from field reports.

TABLE No. 41.—An approximate distribution of expenditures by States during fiscal year 1934, showing the number of beneficiaries as of June 30, 1934—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1934, and disbursements for these benefits during the fiscal year 1934															
	War of 1812		Mexican War		Indian wars				Civil War				Spanish-American War			
	Deceased veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama.....			15	\$8,354	10	\$5,297	16	\$5,335	66	\$69,147	433	\$183,088	1,589	\$475,736	392	\$86,666
Arizona.....			6	3,581	278	132,959	213	71,160	27	28,392	182	76,950	807	249,666	95	20,673
Arkansas.....			10	5,371	32	17,318	29	9,732	252	271,183	1,362	581,734	1,854	607,928	326	71,351
California.....			34	19,693	550	279,260	505	169,045	1,349	1,478,922	7,305	3,404,447	19,315	5,805,088	3,189	701,648
Colorado.....			1	146	66	33,969	65	21,365	219	242,078	1,307	578,834	1,696	501,085	312	69,558
Connecticut.....			2	1,194	23	11,484	20	6,669	183	192,211	1,254	560,040	1,761	452,083	404	89,309
Delaware.....			1	597	3	1,648	7	2,334	67	71,229	306	135,144	358	89,415	93	20,447
District of Columbia.....			1	597	65	32,622	114	38,544	75	81,810	797	349,946	1,617	480,123	597	135,460
Florida.....			8	4,774	44	23,073	65	21,514	282	311,011	979	423,176	2,997	933,613	461	102,156
Georgia.....	1	\$537	3	1,790	13	6,684	41	13,671	61	65,610	328	113,091	2,190	694,456	641	139,465
Idaho.....			3	1,790	58	28,659	61	20,143	61	67,564	332	146,344	732	204,368	101	22,158
Illinois.....			22	12,081	155	76,205	133	44,546	1,277	1,403,443	7,976	3,533,612	9,264	2,503,399	1,790	393,717
Indiana.....		323	10	5,967	97	49,456	92	30,628	1,142	1,297,035	7,058	3,096,132	5,478	1,780,894	990	219,688
Iowa.....		537	5	2,984	49	23,910	49	16,537	762	844,579	4,193	1,871,378	2,575	713,543	442	97,843
Kansas.....			7	3,939	133	67,742	153	51,684	874	955,664	4,720	2,103,525	2,819	802,246	549	121,005
Kentucky.....			8	4,774	48	25,284	55	18,401	500	550,195	3,135	1,340,333	3,633	1,181,610	769	168,344
Louisiana.....			7	4,177	20	10,360	13	4,335	123	126,429	639	278,461	1,770	573,213	528	115,780
Maine.....					12	5,808	10	3,334	290	282,890	1,607	704,152	1,240	357,428	231	51,395
Maryland.....			4	2,387	81	40,496	72	24,317	178	191,227	1,340	584,454	2,085	618,971	566	124,939
Massachusetts.....			4	2,387	105	53,394	120	40,409	553	583,592	4,184	1,857,869	5,787	1,607,023	1,468	327,037
Michigan.....			3	1,790	75	37,095	94	31,739	826	906,638	4,662	2,040,135	5,771	1,611,541	1,039	228,580
Minnesota.....			1	597	78	36,651	80	26,454	372	402,717	1,944	868,290	2,821	781,096	496	108,988
Mississippi.....			5	2,984	6	3,022	10	3,334	110	115,891	443	192,132	1,051	331,450	273	59,673
Missouri.....			27	14,919	101	51,706	116	38,791	1,079	1,155,633	6,562	2,879,598	5,311	1,535,485	1,096	241,323
Montana.....					142	74,020	54	17,500	71	76,263	327	144,535	1,051	317,285	148	32,515
Nebraska.....			3	1,790	59	30,150	69	23,008	383	420,229	1,890	841,654	1,676	531,356	280	61,691
Nevada.....			1	597	8	2,734	6	2,001	12	12,834	45	19,513	294	90,737	34	7,550
New Hampshire.....					14	7,416	20	6,669	103	108,733	727	323,633	717	240,066	159	34,953
New Jersey.....			3	1,790	84	41,163	80	26,910	374	385,292	2,539	1,130,561	5,065	1,225,165	1,311	290,393
New Mexico.....			3	1,432	127	61,150	105	34,925	24	25,354	247	106,022	472	140,282	69	14,721
New York.....	1	537	10	5,967	188	102,587	218	72,889	1,061	1,131,105	7,871	3,501,026	13,225	3,297,245	3,837	850,384

North Carolina.....			10	5,729	9	5,180	11	3,668	66	70,587	489	207,297	2,020	603,606	563	123,832
North Dakota.....					30	14,977	15	4,409	32	34,310	203	89,138	423	117,577	60	13,031
Ohio.....	1	537	12	5,729	166	89,926	181	60,749	1,619	1,800,671	9,866	4,384,066	11,270	3,479,114	2,086	460,786
Oklahoma.....			7	4,177	102	56,127	110	37,148	392	426,418	2,025	882,377	2,210	654,820	396	86,820
Oregon.....	1	215	3	1,700	97	49,914	172	56,982	302	330,262	1,466	653,591	2,719	829,179	388	84,740
Pennsylvania.....			8	4,774	149	82,431	180	60,206	1,114	1,183,411	8,558	3,784,606	11,458	3,304,464	2,661	587,794
Rhode Island.....					9	4,944	14	4,668	91	96,897	581	256,087	848	265,350	273	60,103
South Carolina.....			3	1,700	11	6,122	6	2,001	23	23,743	184	77,130	1,168	366,980	343	76,361
South Dakota.....					299	82,856	118	39,569	102	104,868	522	232,032	724	203,299	84	18,276
Tennessee.....			18	9,548	29	15,552	29	9,670	335	368,123	2,091	876,167	3,168	1,018,463	801	176,713
Texas.....			61	33,444	268	146,484	437	145,988	215	220,260	1,459	631,897	4,951	1,481,993	1,032	226,879
Utah.....					104	58,651	335	112,013	17	19,579	166	74,243	492	139,092	90	20,048
Vermont.....			5	2,984	5	2,943	6	2,001	91	101,175	806	362,070	471	141,464	121	28,038
Virginia.....			6	3,580	59	31,405	48	16,067	138	131,378	654	279,667	2,793	827,379	838	186,722
Washington.....			4	2,387	149	73,157	145	46,831	341	373,413	1,835	806,132	4,400	1,271,044	590	128,432
West Virginia.....	1	537	3	1,700	10	5,415	7	2,334	268	289,949	1,511	661,455	1,625	505,725	301	65,625
Wisconsin.....					52	25,820	35	11,732	493	530,473	2,674	1,189,935	3,219	890,377	527	115,861
Wyoming.....					42	22,745	43	14,227	14	15,045	143	62,813	455	126,520	61	13,748
Total United States.....	7	3,223	347	196,171	4,314	2,149,951	4,577	1,528,186	18,379	19,975,462	111,928	49,480,452	161,445	46,957,042	33,901	7,483,219
United States possessions and foreign.....			4	2,387	56	28,240	29	9,670	76	75,935	649	282,874	3,786	976,230	1,121	197,621
Grand total.....	7	3,223	351	198,558	4,370	2,178,191	4,606	1,537,856	18,455	20,051,397	112,577	49,763,326	165,231	47,933,272	35,022	7,680,840

<sup>1</sup> Figures from field reports.

TABLE NO. 41.—An approximate distribution of expenditures by States during fiscal year 1934, showing the number of beneficiaries as of June 30, 1934.—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1934, and disbursements for these benefits during the fiscal year 1934								Military and naval insurance		Adjusted service and dependent pay	Adjusted-service certificates (matured by death)	Administration	Hospital and domiciliary facilities and services (construction)	Total disbursements	
	Peace time prior to World War				Total compensation and pension benefits											
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount								
Alabama	247	\$52,474	81	\$19,328	8,970	\$3,164,518	3,230	\$1,070,427	2,685	\$1,776,630	\$56,971	\$340,895	\$1,305,941	\$110,554	\$7,825,936	
Arizona	144	36,791	21	5,901	4,862	2,666,770	1,028	377,785	809	532,387	5,685	132,040	1,071,273		4,785,940	
Arkansas	319	68,842	60	15,394	10,212	4,078,636	3,395	1,241,566	2,145	1,428,682	38,977	287,219	851,365	174,917	8,101,362	
California	1,951	441,815	489	157,159	51,879	21,113,592	16,360	6,129,104	7,132	4,968,253	81,662	1,548,489	4,049,455	977,493	38,868,048	
Colorado	553	161,572	64	18,899	8,180	4,010,233	2,806	1,073,828	1,894	1,339,083	13,073	198,332	816,321	312,644	7,763,514	
Connecticut	177	35,234	58	15,747	7,507	2,944,901	2,794	1,020,556	1,724	1,188,007	15,789	254,490	465,008		5,888,751	
Delaware	29	6,996	18	4,451	876	327,832	570	213,397	194	131,910	4,418	53,915			173,472	
District of Columbia	491	101,901	303	105,970	6,172	2,177,124	2,649	935,207	1,179	792,927	9,970	268,485	14,388,244	2,97,086	18,669,043	
Florida	294	68,359	65	20,135	8,327	3,277,721	2,994	1,046,083	1,789	1,182,584	36,907	355,190	810,282	996	6,709,763	
Georgia	393	78,698	134	35,870	11,024	4,422,746	3,752	1,196,063	3,120	1,963,984	73,894	513,936	1,217,209	9,642	9,397,474	
Idaho	58	12,326	4	845	2,051	772,009	795	285,565	605	453,590	4,245	65,467	393,380		1,974,256	
Illinois	761	144,277	171	42,388	29,811	11,158,296	14,753	5,585,483	7,997	5,707,779	86,363	1,638,778	4,109,231	39,187	28,325,117	
Indiana	801	164,137	180	43,813	16,349	6,798,423	10,857	4,250,659	3,604	2,518,505	38,369	550,359	1,522,611		15,678,926	
Iowa	219	45,908	55	13,957	9,089	3,625,280	6,232	2,487,626	3,401	2,565,388	27,872	345,820	916,423	152,073	10,120,482	
Kansas	275	61,618	82	22,165	7,705	3,302,600	6,824	2,732,201	2,448	1,816,240	21,609	315,239	1,116,413	189,480	9,495,782	
Kentucky	806	146,896	203	48,263	17,016	6,533,812	6,746	2,476,362	3,476	2,158,134	41,435	453,487	941,107	1,186	12,605,523	
Louisiana	184	34,884	39	11,536	7,368	2,858,485	3,368	1,143,562	2,480	1,571,786	47,754	407,786	726,300		6,755,673	
Maine	128	27,996	44	11,826	3,533	1,401,080	2,583	997,952	1,019	716,139	9,396	109,650	713,484	120,239	4,067,940	
Maryland	283	60,517	176	52,537	7,470	3,232,115	3,508	1,243,124	2,042	1,357,031	24,079	394,869	900,507		7,151,725	
Massachusetts	506	115,113	214	64,175	23,238	9,317,881	9,468	3,490,054	5,201	3,549,683	39,581	874,742	2,026,185	46,011	19,344,137	
Michigan	555	106,775	135	34,193	18,743	7,004,736	8,525	3,188,652	4,373	3,164,749	58,697	769,464	845,474		15,041,772	
Minnesota	198	36,523	45	11,599	13,851	5,828,686	4,459	1,653,062	3,947	2,910,880	30,287	443,042	1,334,009	26	12,199,972	
Mississippi	136	27,875	34	8,523	8,272	3,321,398	2,488	851,807	2,050	1,330,524	41,033	249,496	870,946		6,735,875	
Missouri	510	101,672	109	28,128	20,359	7,762,291	11,235	4,286,950	5,006	3,557,612	51,645	703,330	1,171,340	26	17,533,194	
Montana	77	15,710	15	4,186	4,022	1,696,686	874	308,043	697	528,134	5,611	103,276	392,308	23	3,034,061	
Nebraska	128	31,044	36	9,191	5,318	2,146,851	3,016	1,182,933	1,510	1,117,702	13,860	202,511	357,225		5,021,082	
Nevada	17	4,203			710	249,952	135	45,935	96	66,856	918	32,906	25,942		422,508	
New Hampshire	60	12,930	27	7,767	2,202	929,312	1,313	501,845	641	452,520	5,054	69,130	75,851		2,033,712	

New Jersey.....	385	78,725	149	44,721	13,411	4,925,661	6,506	2,298,042	3,892	2,687,214	59,596	721,164	851,842	72,078	11,615,597
New Mexico.....	97	27,607	21	6,216	4,198	2,194,364	907	337,955	725	490,474	5,536	70,694	768,920	-----	3,867,943
New York.....	1,284	251,629	504	153,654	44,753	16,491,938	20,841	7,345,933	13,415	9,303,646	157,489	2,662,255	4,884,163	258,243	41,103,667
North Carolina.....	370	78,658	109	28,191	9,143	3,748,269	3,358	1,105,638	3,038	2,050,592	59,126	490,516	1,129,630	24	8,573,795
North Dakota.....	29	5,304	9	1,664	2,384	941,804	609	211,814	833	632,361	9,209	79,176	173,133	131	2,047,628
Ohio.....	953	186,413	229	55,488	36,713	14,533,258	16,907	6,475,556	7,030	5,083,642	79,013	1,143,967	2,803,448	13,271	30,132,155
Oklahoma.....	289	59,967	53	12,961	11,792	4,568,825	4,457	1,654,329	2,733	1,982,960	38,788	352,713	700,201	-----	9,297,816
Oregon.....	235	45,854	42	10,704	7,421	3,055,071	2,832	1,057,567	1,304	979,071	11,755	184,524	699,178	43,764	6,030,930
Pennsylvania.....	1,038	221,002	289	78,825	39,427	15,035,985	18,227	6,653,583	10,324	7,269,116	157,195	1,776,025	2,249,176	131,259	33,272,339
Rhode Island.....	91	19,000	60	19,227	4,034	1,531,982	1,376	492,406	688	479,516	6,920	128,510	126,969	-----	2,766,303
South Carolina.....	175	37,261	72	18,887	5,880	2,185,869	2,332	753,413	2,103	1,325,075	33,634	312,994	471,636	1,980	5,084,601
South Dakota.....	77	14,891	11	3,442	3,206	1,125,062	1,122	424,145	882	672,941	6,577	117,136	386,666	300	2,732,827
Tennessee.....	615	134,919	148	38,492	12,114	4,810,598	5,884	2,078,524	3,404	2,318,824	47,930	410,747	1,379,493	13,396	11,059,512
Texas.....	680	150,535	195	60,569	20,183	7,556,138	7,313	2,491,932	6,099	4,219,339	106,193	1,058,481	1,257,994	-----	16,690,077
Utah.....	53	9,708	9	2,925	1,994	746,531	937	326,559	529	394,367	4,131	85,732	247,459	236	1,805,015
Vermont.....	59	12,568	16	4,098	1,812	729,588	1,288	507,425	512	359,872	4,407	56,492	52,261	-----	1,710,045
Virginia.....	452	100,209	183	55,589	9,126	3,499,706	3,907	1,265,581	3,027	2,073,727	42,994	527,566	1,187,419	242,985	8,839,978
Washington.....	410	88,111	75	21,610	9,899	3,731,776	3,810	1,383,438	1,952	1,410,350	20,227	363,068	908,484	1,620	7,878,963
West Virginia.....	237	44,821	46	10,767	6,212	2,470,176	3,163	1,182,733	1,789	1,287,880	23,670	267,565	396,525	-----	5,628,549
Wisconsin.....	257	46,405	67	16,252	12,781	4,837,338	5,495	2,041,475	3,971	2,962,556	31,388	421,541	1,499,525	35,297	11,828,620
Wyoming.....	42	10,205	8	2,244	1,574	557,190	390	137,345	308	225,984	2,751	70,066	553,473	53,810	1,600,619
Total United States.....	18,138	3,826,878	5,157	1,460,472	573,173	225,401,095	248,418	91,251,224	141,512	99,057,206	1,795,663	22,973,275	66,200,929	3,170,648	509,850,040
United States possessions and foreign.....	803	141,310	567	115,527	8,052	2,396,828	9,245	2,327,640	6,324	4,211,068	99,448	411,529	283,359	-----	9,729,872
Grand total.....	18,941	3,968,188	5,724	1,575,999	581,225	227,797,923	257,663	93,578,864	147,836	103,268,274	1,895,111	23,384,804	66,484,288	3,170,648	519,579,912

<sup>1</sup> Includes disbursements made in central office.

NOTE.—Administration includes all expenditures incident to the maintenance and operation of all offices and hospitals, all forms of medical, hospital and domiciliary care. The expenditure of \$26,258,409 (U. S. Government life-insurance fund, Horatio Ward fund, General Post fund, miscellaneous and vocational rehabilitation) is not included in above figures.



Rumania.....	18	9,300							18	9,300	36	7,511							
Sweden.....	27	17,644			2	369			29	18,013	261	56,087					1	719	
Other parts of Europe.....	56	21,557	8	476	5	738			69	22,771	431	92,109					3	1,766	2
China.....	13	5,505	2	109			1	971	16	6,585	25	7,517							
Japan.....	5	2,677							5	2,677	8	2,200							
Other parts of Asia.....	25	11,257			2	369			27	11,626	46	10,760							
Cuba.....	8	1,849							8	1,849	2	382							
San Domingo and Haiti.....	1	430							1	430	4	840							
Other parts of West Indies.....	8	1,204							8	1,204	26	5,347							
Africa.....	5	2,473							5	2,473	7	1,454							
Australia.....	2	925	2	109					4	1,034			1	\$597					
Azores.....	2	860							2	860	7	1,413							
Canada.....	216	65,585	15	1,200	12	1,846	2	1,199	245	69,920	257	60,104	1	597	16	8,476	11	3,668	
Central America.....	5	1,989							5	1,989	2	382							
Mexico.....	15	5,247							15	5,247	14	3,290	1	597	4	2,237	1	334	
Panama.....	1	269							1	269	2	602							
South America.....	15	4,043	1	70			1	651	17	4,764	10	1,997	1	596					
Other miscellaneous countries.....	11	4,365							11	4,365	9	1,812							
Total, United States possessions and foreign.....	2,425	1,024,604	476	47,343	419	93,865	1	19,301	3,331	1,175,113	6,875	1,719,561	4	2,387	56	28,240	29	9,670	



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Cuba				73	21,430	12	2,438			2	340	81	23,279	16	3,160	5	3,324	300	4,575	34,638	
San Domingo and Haiti		1	462	6	2,212	1	225			1	265	7	2,642	7	1,792	3	2,077		4,550	11,061	
Other parts of West Indies	2	1,939	1	462	7	1,612	1	225	2	215	1	151	19	4,970	29	6,185	29	17,952	328	1,541	30,976
Africa	2	2,253	5	2,194	10	2,794						17	7,520	12	3,648	12	9,140				20,308
Australia	4	4,178	13	5,889	7	1,819			2	537		17	7,568	14	6,486	9	6,564				23,748
Azores				1	178						1	151	3	1,038	8	1,564	14	9,599	154		12,355
Canada	5250,	866	407	177,633	608	154,448	108	20,898	40	5,263	14	2,509	961	288,973	798	265,409	475	346,774	4,343	23,039	928,538
Central America				10	2,578	2	359			3	593	15	4,567	7	1,334	6	3,443		2,926	12,270	
Mexico			12	4,965	34	8,465	2	348	2	174			55	16,123	30	9,534	12	8,669		8,253	42,579
Panama			1	462	7	2,353	1	236					8	2,622	4	1,300	1	831		5,992	10,745
South America			11	4,503	18	3,816	3	594	1	295	1	151	36	8,875	26	7,841	26	17,225	195	5,770	39,906
Other miscellaneous countries			5	2,194	16	4,313	2	461	5	564	1	151	32	9,242	17	4,618	28	13,470	252		27,582
Total: United States possessions and foreign	7675,	935	649	282,874	3,786	976,230	1,121	197,621	803	141,310	567	115,527	8,052	2,306,828	9,245	2,327,640	6,324	4,211,068	99,448	411,529	9,446,513

NOTE.—Does not include \$283,359 disbursed from administration, medical, hospital, and domiciliary services appropriation. Totals included in State table under United States possessions and foreign.

TABLE NO. 43.—Policy loans—United States Government life-insurance fund—Summary for fiscal year 1934

Total amount of policy loans issued to date	\$558,295,734.51
Outstanding policy loans July 1, 1933	119,005,701.88
New loans issued during fiscal year	\$91,956,523.17
Less:	
Repayments in cash	\$4,612,438.47
Repayments by deduction:	
(a) From new loans	\$68,302,375.79
(b) From surrenders	15,352,986.33
(c) From claims	915,325.34
(d) From dividend deposits and dividend payments	4,704.61
(e) From matured endowments	56,265.62
Total collection by deduction	84,631,657.69
Total repayments	89,244,096.16
Net increase in outstanding loans	2,712,427.01
Outstanding policy loans June 30, 1934	121,718,128.89

TABLE NO. 44.—Financial statement of the United States Government life insurance fund by calendar years from origin of fund to Dec. 31, 1933

	From origin to Dec. 31, 1926	1927	1928	1929	1930	1931	1932	1933
Ledger assets Dec. 31.....		\$227, 192, 167. 62	\$293, 007, 839. 03	\$360, 172, 852. 59	\$424, 807, 291. 59	\$490, 016, 984. 07	\$551, 900, 091. 37	\$609, 523, 765. 03
<b>INCOME</b>								
Premiums.....	\$235, 364, 040. 30	64, 409, 927. 59	69, 912, 340. 90	69, 167, 676. 35	68, 230, 744. 72	68, 196, 696. 96	68, 256, 172. 16	66, 794, 984. 48
Interest.....	28, 959, 939. 15	10, 728, 639. 93	12, 993, 056. 36	15, 959, 415. 28	19, 951, 484. 75	22, 064, 653. 17	25, 143, 162. 56	33, 427, 461. 68
Increase by amortization of bonds.....	1, 114, 840. 70	47, 153. 24						
Dividends deposited by policyholders.....	95, 864. 76	46, 778. 00	62, 200. 53	67, 832. 35	101, 238. 71	127, 380. 53	134, 178. 71	68, 970. 16
Received from United States on account of the extra hazards of military and naval service.....	19, 857, 557. 75	5, 192, 274. 40	8, 640, 285. 19	8, 682, 828. 22	7, 436, 405. 88	5, 129, 203. 15	7, 799, 541. 51	4, 763, 353. 49
Consideration for supplementary installment contracts under claims.....	16, 118, 003. 52	4, 901, 770. 88	8, 802, 343. 83	9, 446, 853. 31	9, 363, 611. 88	9, 071, 756. 20	14, 629, 695. 26	11, 916, 356. 10
Other income.....	359, 845. 81	2, 658, 194. 30	1, 177, 106. 14	506, 691. 45	1, 236, 973. 47	2, 739, 516. 59	337, 077. 66	24, 705. 88
Total income.....	301, 870, 091. 99	87, 984, 738. 34	101, 587, 332. 95	103, 831, 296. 96	106, 320, 459. 41	107, 329, 206. 60	116, 299, 827. 86	116, 995, 831. 79
Total.....	301, 870, 091. 99	315, 176, 905. 96	394, 595, 171. 98	464, 004, 149. 55	531, 127, 751. 00	597, 346, 190. 67	668, 199, 919. 23	726, 519, 596. 82
<b>DISBURSEMENTS</b>								
Claims (death and total permanent disability).....	39, 404, 262. 27	11, 954, 185. 75	19, 764, 935. 91	22, 478, 085. 43	22, 029, 245. 45	21, 951, 833. 67	25, 246, 477. 37	21, 757, 428. 32
Surrender values.....	12, 873, 042. 69	3, 571, 933. 68	4, 960, 046. 78	6, 326, 624. 16	7, 268, 137. 23	10, 003, 231. 07	16, 270, 157. 40	21, 424, 644. 56
Accrued interest on bonds purchased.....	2, 145, 552. 49	493, 636. 00	116, 037. 73	85, 114. 78	10, 833. 33		4, 682. 08	41, 027. 25
Premiums refunded, disapproved applications, and premiums paid in advance.....	1, 208, 156. 51	369, 961. 11	819, 005. 56	433, 317. 14	434, 140. 20	494, 821. 29	1, 021, 759. 60	740, 109. 14
Dividends paid policyholders.....	18, 158, 285. 76	3, 848, 752. 29	5, 961, 484. 04	6, 039, 283. 67	6, 903, 625. 19	7, 738, 296. 83	7, 270, 066. 72	3, 420, 603. 09
Paid on supplementary installment contracts under claims.....	5, 198, 450. 54	1, 755, 842. 24	2, 408, 166. 29	3, 299, 932. 06	3, 997, 669. 23	4, 927, 017. 06	8, 351, 652. 03	8, 847, 797. 68
Other disbursements.....	690, 174. 11	174, 755. 86	392, 643. 08	534, 500. 72	467, 116. 30	330, 899. 38	511, 359. 00	1, 049, 526. 36
Total disbursements.....	74, 677, 924. 37	22, 169, 066. 93	34, 422, 319. 39	39, 196, 857. 96	41, 110, 766. 93	45, 446, 099. 30	58, 676, 154. 20	57, 281, 136. 40
Balance.....	227, 192, 167. 62	293, 007, 839. 03	360, 172, 852. 59	424, 807, 291. 59	490, 016, 984. 07	551, 900, 091. 37	609, 523, 765. 03	669, 238, 460. 42
<b>ASSETS</b>								
<i>Ledger assets</i>								
Book value of bonds, amortized.....	204, 563, 400. 22	223, 924, 734. 06	229, 571, 190. 93	210, 874, 052. 51	161, 309, 717. 23	130, 243, 355. 69	130, 230, 578. 86	134, 174, 203. 27
Policy loans.....	20, 934, 731. 40	28, 218, 101. 74	36, 584, 274. 09	52, 130, 189. 71	70, 830, 207. 04	89, 660, 178. 99	110, 642, 090. 88	121, 763, 599. 55
Adjusted-service certificate loans.....		35, 363, 964. 55	85, 570, 332. 73	149, 651, 088. 12	241, 911, 567. 84	329, 085, 246. 50	366, 577, 661. 32	407, 071, 813. 52
Cash on hand.....	1, 694, 036. 00	5, 501, 038. 68	8, 447, 054. 84	12, 151, 961. 25	15, 965, 491. 96	2, 901, 310. 19	2, 073, 433. 97	6, 228, 844. 06
Total ledger assets as per "balance" under income and disbursements.....	227, 192, 167. 62	293, 007, 839. 03	360, 172, 852. 59	424, 807, 291. 59	490, 016, 984. 07	551, 900, 091. 37	609, 523, 765. 03	669, 238, 460. 42

<i>Nonledger assets</i>									
Interest accrued on bonds, loans, and deferred premiums.....	3,555,810.99	5,201,769.82	6,044,287.05	11,139,981.79	14,278,094.53	19,468,395.84	21,645,967.16	19,354,545.04	
Premiums due (grace period).....	382,298.85	114,663.74	632,020.61	493,861.62	472,522.26	134,110.90	499,066.85	486,094.75	
Premiums in course of collection through Government departments.....	406,889.64	463,215.61	487,031.17	427,456.95	428,142.53	448,827.80	469,974.32	481,408.62	
Due from United States on account of the extra hazards of military and naval service.....	221,441.62					242,427.79			
Policy liens.....	35,168.28	73,285.25	81,703.17	83,518.50		91,276.44	92,119.26	90,205.11	
Total nonledger assets.....	4,601,609.38	5,852,934.42	9,245,042.00	12,144,818.86	15,266,964.84	20,385,038.77	22,707,127.59	20,412,253.52	
Total assets.....	231,793,777.00	298,860,773.45	369,417,894.59	436,952,110.45	505,283,948.91	572,285,130.14	632,230,892.62	689,650,713.94	
<b>LIABILITIES</b>									
Reserves.....	203,501,689.00	257,527,752.00	323,690,924.00	380,975,879.00	440,821,441.00	501,660,380.00	558,642,893.00	615,214,949.46	
Present value of future installments on claims.....	11,590,627.65	15,238,281.55	22,376,932.43	29,635,720.93	36,322,257.37	42,129,283.99	50,575,735.82	55,782,021.24	
Claims in process of settlement.....	1,653,713.82	4,467,150.51	4,049,669.10	2,808,433.71	3,785,798.59	4,670,299.96	3,510,935.12	2,876,620.80	
Premiums paid in advance.....	7,041,466.03	10,198,727.16	7,793,699.41	10,932,572.40	10,188,034.13	9,200,728.94	8,435,400.08	8,098,558.57	
Dividends deposited with interest.....	88,867.56	133,112.12	190,588.20	247,090.12	342,660.99	436,465.22	522,889.16	556,783.40	
Advance payments from War Department.....	362,009.73	430,833.58	447,573.35	428,980.68	428,889.48	442,993.77	460,542.57	477,383.40	
Apportioned for payment of dividends.....	4,200,000.00	6,250,000.00	6,300,000.00	7,300,000.00	8,200,000.00	7,875,000.00	3,650,000.00	6,463,000.00	
Other liabilities.....	196,331.63	1,084,866.06	170,915.38	122,826.45	85,436.68	127,104.44	148,920.48	181,397.07	
Unassigned funds.....	3,159,071.58	3,530,050.47	4,397,592.72	4,500,607.16	5,109,430.67	5,742,873.82	6,283,576.39		
Total liabilities.....	231,793,777.00	298,860,773.45	369,417,894.59	436,952,110.45	505,283,948.91	572,285,130.14	632,230,892.62	689,650,713.94	

TABLE NO. 45.—Financial statement of the civil-service retirement and disability fund, by fiscal years, from origin of fund to June 30, 1934

Fiscal year ended June 30	Receipts				Disbursements				Balance in fund June 30
	Deductions from pay of employees, service credit payments	Interest and profits	Appropriations	Total receipts	Annuities	Refunds and interest	Direct settlements, adjustments for canceled checks, etc.	Total disbursements	
Total.....	<sup>1</sup> \$319,616,967.84	<sup>1</sup> \$59,595,912.49	<sup>2</sup> \$124,450,000	<sup>1</sup> \$503,662,880.33	\$189,219,918.30	\$51,993,306.73	<sup>3</sup> \$111,987.34	\$241,101,237.69	.....
1934.....	28,740,450.78	10,518,358.79	21,000,000	60,258,809.57	39,620,913.80	8,035,785.74	.....	47,656,699.54	<sup>1</sup> \$262,561,642.64
1933.....	30,493,792.21	9,752,298.53	21,000,000	61,246,090.74	30,048,405.96	4,789,286.09	.....	34,837,692.05	249,996,524.71
1932.....	31,852,705.60	8,588,812.85	21,000,000	61,441,518.45	23,545,700.19	3,924,374.87	.....	27,470,075.06	223,588,126.02
1931.....	29,944,191.69	7,332,320.46	21,000,000	58,276,512.15	19,859,891.09	4,160,371.69	<sup>3</sup> 27,945.37	23,992,317.41	191,047,491.47
1930.....	29,048,108.65	5,899,257.42	20,500,000	55,447,366.07	13,107,731.55	5,049,107.36	<sup>3</sup> 30,340.00	18,126,498.91	156,763,296.73
1929.....	28,122,943.18	4,446,797.16	19,950,000	52,519,740.34	12,005,059.88	4,067,423.54	<sup>3</sup> 9,913.35	16,062,570.07	119,442,429.57
1928.....	26,454,611.68	3,048,244.55	.....	29,502,856.23	10,990,454.20	3,771,162.65	<sup>3</sup> 9,156.95	14,752,459.90	82,985,259.30
1927.....	24,355,882.00	2,812,581.84	.....	27,168,463.84	9,598,285.73	3,862,422.09	<sup>3</sup> 66,064.31	13,394,643.51	68,234,862.97
1926.....	17,969,178.50	2,204,513.36	.....	20,173,691.86	6,766,601.17	3,443,864.32	<sup>3</sup> 28,247.25	10,182,218.24	54,461,042.64
1925.....	17,998,866.56	2,030,001.13	.....	20,028,867.69	6,239,146.45	2,713,452.18	<sup>3</sup> 75,284.63	9,027,883.26	44,469,569.02
1924.....	15,157,756.01	1,484,514.97	.....	16,642,270.98	5,694,898.95	2,864,138.12	<sup>3</sup> 6,839.33	8,552,197.74	33,468,584.59
1923.....	14,175,720.41	981,888.87	.....	15,155,609.28	4,964,001.92	2,785,755.97	<sup>3</sup> 8,765.41	7,740,992.48	25,378,511.35
1922.....	14,095,240.06	587,254.64	.....	14,682,494.70	4,188,258.89	2,203,198.04	.....	6,391,456.93	17,963,894.55
1921.....	12,524,244.87	62,144.50	.....	12,586,389.37	2,590,568.52	322,964.07	.....	2,913,532.59	9,672,856.78

<sup>1</sup> After adjustment on account of transfer to Canal Zone retirement and disability fund: Deductions, \$1,314,724.36; interest, \$153,076.58; total, \$1,467,800.94.  
<sup>2</sup> Includes \$900,000 for District of Columbia liability.  
<sup>3</sup> Credit; deduct.

TABLE NO. 46.—Financial statement of the Canal Zone retirement and disability fund by fiscal years, from origin of fund to June 30, 1934

Fiscal year ended June 30	Receipts			
	Deductions from pay of employees	Interest	Appropriations	Total receipts
Total .....	\$3,036,873.23	\$393,342.36	.....	\$3,430,215.59
1934 .....	469,270.78	88,894.58	.....	558,165.36
1933 .....	475,945.57	84,985.31	.....	560,930.88
1932 .....	1,420,948.52	66,385.89	.....	487,334.41
	1,670,708.36	153,076.58	.....	1,823,784.94

  

Fiscal year ended June 30	Disbursements			
	Annuities	Refunds and interest	Total disbursements	Balance in fund June 30
Total .....	\$881,000.13	\$190,791.32	\$1,071,791.45	.....
1934 .....	411,054.46	115,982.51	527,036.97	\$2,358,424.14
1933 .....	308,746.62	43,040.31	351,786.93	2,327,295.75
1932 .....	161,199.05	31,768.50	192,967.55	2,118,151.80

<sup>1</sup> 10 months.

<sup>2</sup> Transfer from civil-service retirement and disability fund of \$1,314,724.36 on account of deductions and \$153,076.58 on account of interest, and deposit by Panama Railroad Co. of \$355,984.

CONSTRUCTION TABLE

TABLE NO. 47.—Statement showing by State and location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1933 and 1934, and the authorized development of facilities under present appropriations through the fiscal year 1935

[The program for 1935 as outlined is tentative and subject to such changes as may be indicated by future developments]

State and location	Beds available June 30, 1933		Additions fiscal year 1934		Beds available June 30, 1934		Additions fiscal year 1935		Beds available June 30, 1935	
	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary
Alabama:										
Tuscaloosa .....	273		73		346				346	
Tuskegee .....	804	350	350	350	1,154		118		1,136	
Arizona:										
Tucson .....	358				358				358	
Whipple .....	600				600				600	
Arkansas:										
Fayetteville .....			258		258				258	
North Little Rock .....	820				820				820	
California:										
Livermore .....	318				318				318	
Los Angeles .....	1,232	5,577			1,232	5,577	650	1,016	1,882	4,561
Palo Alto .....	1,010				1,010				1,010	
San Fernando .....	230				230				230	
San Francisco .....							334		334	
Colorado: Fort Lyon .....	500		199		699				699	
Connecticut: Newington .....	266				266				266	
District of Columbia: Washington .....	260				260		67		327	
Florida:										
Bay Pines .....	159	350	38		197	350			197	350
Lake City .....	307				307				307	
Georgia:										
Atlanta .....	200				200				200	
Augusta .....	966				966				966	
Idaho: Boise .....	302				302				302	
Illinois:										
Danville .....	560	2,105	2	245	562	2,350	1,263	2,350	1,825	
Hines .....	1,750				1,750				1,750	
North Chicago .....	1,135				1,135				1,135	
Indiana:										
Indianapolis .....	152				152				152	
Marion .....	1,400				1,400				1,400	

TABLE No. 47.—Statement showing by State and location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1933 and 1934, and the authorized development of facilities under present appropriations through the fiscal year 1935—Continued

State and location	Beds available June 30, 1933		Additions fiscal year 1934		Beds available June 30, 1934		Additions fiscal year 1935		Beds available June 30, 1935	
	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary
Iowa:										
Des Moines.....			300		300				300	
Knoxville.....	851				851				851	
Kansas:										
Leavenworth.....	448	1,845	376	360	824	2,205	183		741	2,205
Wichita.....			166		166				166	
Kentucky:										
Lexington.....	256				256				256	
Outwood.....	375				375		56		431	
Louisiana: Alexandria.....	439				439				439	
Maine: Augusta.....	324	1,194	149	386	275	1,580			275	1,580
Maryland: Perry Point.....	1,015				1,015				1,015	
Massachusetts:										
Bedford.....	813				813				813	
Northampton.....	555		56		611				611	
Rutland Heights.....	420		52		472				472	
Michigan: Camp Custer.....	774		61		835				835	
Minnesota:										
Minneapolis.....	554		88		642				642	
St. Cloud.....	755				755				755	
Mississippi:										
Biloxi.....			207	350	207	350			207	350
Gulfport.....	598				598				598	
Missouri:										
Excelsior Springs.....	252				252				252	
Jefferson Barracks.....	372				372				372	
Montana: Fort Harrison.....	438				438				438	
Nebraska: Lincoln.....	197				197				197	
New Jersey: Lyons.....	895				895				895	
New Mexico:										
Albuquerque.....	259				259				259	
Fort Bayard.....	450				450				450	
New York:										
Bath.....	395	1,145	10		405	1,145		134	405	1,111
Batavia.....			297		297				297	
Bronx.....	950				950				950	
Canandaigua.....	468				468				468	
Castle Point.....	479				479				479	
Northport.....	1,392				1,392				1,392	
Sunmount.....	520				520				520	
North Carolina: Oteen.....	850				850				850	
North Dakota: Fargo.....	100				100				100	
Ohio:										
Chillicothe.....	944				944				944	
Dayton.....	1,105	3,400	11	1,276	1,104	3,124		114	1,104	3,110
Oklahoma: Muskogee.....	400		7		407				407	
Oregon:										
Portland.....	385				385				385	
Roseburg.....	43	183	148	167	191	350			191	350
Pennsylvania:										
Aspinwall.....	269		232		501				501	
Coatesville.....	948		188		1,136				1,136	
South Carolina: Columbia.....	304				304				304	
South Dakota: Hot Springs.....	207	433			207	433			207	433
Tennessee:										
Johnson City.....	677	2,429	112	314	565	2,743			565	2,743
Memphis.....	470		120		450				450	
Texas:										
Legion.....	433				433				433	
Waco.....	308				308				308	
Utah: Salt Lake City.....	103				103				103	
Virginia:										
Hampton.....	810	1,539			810	1,539			810	1,539
Roanoke.....							472		472	
Washington:										
American Lake.....	676				676				676	
Walla Walla.....	355		45		400				400	
West Virginia: Huntington.....	210				210				210	
Wisconsin: Milwaukee.....	1,304	1,752		49	1,304	1,801			1,304	1,801
Wyoming:										
Cheyenne.....			108		108				108	
Sheridan.....	466				466		132		598	
Total.....	40,213	22,302	3,261	1,871	43,292	23,547	2,974	1,344	46,165	20,133

<sup>1</sup> Decrease.

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