

ANNUAL REPORT
OF THE
ADMINISTRATOR
OF VETERANS'
AFFAIRS

FOR THE FISCAL YEAR
ENDED JUNE 30

1938



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LETTER OF TRANSMITTAL

JANUARY 3, 1939.

To the PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE OF REPRESENTATIVES OF THE SEVENTY-SIXTH 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, 1938.

This, the Eighth Annual Report of the Veterans' Administration, reveals through its text the current status of veterans' activities and a summary of new legislation relative thereto. These data are supplemented by statistical tabulations showing in most instances a year by year analysis of each benefit since its origin.

Respectfully,

FRANK T. HINES, *Administrator.*

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ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1938

INTRODUCTION

With the close of this fiscal year of 1938 nearly 20 years have elapsed since the armistice of November 11, 1918. These intervening years have witnessed the birth of a new pension and insurance system for the veterans of the World War; the initiation, development, and termination of a vocational training program; the allowance and payment of adjusted compensation; the inauguration of pensions for the World War group through disability allowance and its subsequent curtailment; the development of a vast hospital program; the enactment, modification, revocation, and simplification of laws governing veterans' relief and changes in organization and practices; experiments, some of them, tried in the fire of experience—efforts, all of them, to meet the problem of some four million men and women who gave their youth to the service of their country and from that service through subsequent years finding themselves in need of assistance, which a Nation has gratefully extended.

The days of experiments in World War veterans' legislation have passed with the increased knowledge gained through the years of the scope and importance of this problem. Perhaps some few inequalities and inconsistencies still exist to be eliminated, but for the most part it appears as the twentieth anniversary of the armistice approaches that, at least for those veterans who were disabled in service, their benefits and rights have been fixed and their security within these rights assured.

But there remains the problem of what security or promise of livelihood may be given aside from medical care to that great number of living veterans of the World War who were not disabled in service and who may not come within the scope of benefits accorded by the Social Security Act.

With the average age of World War veterans increasing year by year, with resultant disability, diminishing earning power, and employment opportunity, impetus is naturally given to movements designed to afford them increased security. So we find throughout the deliberations of veteran groups and among those interested in veterans' affairs, proposals made and questions raised regarding service pensions for the World War veteran group, and as employment opportunity seems increasingly denied to our male citizens over 40, there is heard a rallying cry of jobs or pensions. Such a slogan is natural to any group concerned with their economic independence, as is their expectation that steps be taken to provide reasonable assistance and security for those among them who need care and livelihood.

For those veterans who now or who later will need care, the Federal Government has with increasing celerity provided, or approved plans for providing, adequate hospital and domiciliary facilities. We look to there being available 100,000 beds within perhaps 10 years. This is the construction goal, and this number it is believed will suffice to meet needs within our present laws. No greater benefit has been provided for our veterans than that of hospitalization, providing as it does excellent care when one is ill or can no longer carry on. It is well known that under the pressure of adverse economic conditions, hospitalization and domiciliary care increase.

There should be no impairment to the progress of this provision, but in providing and maintaining a service of such widely recognized value to those who benefit from it a material cost factor must necessarily be involved. As an example, our experience shows that the average cost of providing a bed through the construction of a new hospital approximates \$4,000, to equip it \$400, and to operate it about \$950 a year. Thus in the accomplishment of the future program of hospitalization and hospital construction extensive and increasing expenditures will annually be involved.

It is believed that through the development of the present extensive hospitalization program and with a vigorously pursued campaign for the development and maintenance of employment opportunity for veterans not now successfully employed, much can be done to relieve any economic stringency which may obtain among our less-fortunate World War veterans and thus make less important any contemporary consideration among these veterans for an extension of other forms of benefit, any program for which it is generally recognized should be approached most carefully. Surely any material additional benefits which may be sought will be considered in the light of benefits already granted. By all means it is important that the Federal program of veterans' hospitalization be protected and, therefore, it is incumbent upon all those interested, whether they be Federal agencies, service organizations, or civic groups, to bend every effort to meet the economic needs which will increasingly obtain among World War veterans by getting them and keeping them in employment consistent with their several capacities. Employment opportunity today is the most important problem in veterans' relief.

Organization.—Throughout this year there was continued the policy of consolidating field activities when this was possible without impairment from the standpoint of savings in operating costs. Of the 54 regional offices established under authority contained in the World War Veterans' Act of 1924, 36 have been consolidated with hospitals or homes, and during this year several additional mergers were authorized for future accomplishment. In addition, consolidation has been effected in the supply activities at seven stations, in finance activities at two, and in medical activities at one. It is roughly estimated that a saving of approximately 10 percent in operating costs is obtained in combining regional offices with hospitals or homes, and in total this recurring annual saving is of considerable amount. These savings are reflected largely in such items as salaries, miscellaneous medical fee services, supplies, telephone service, rentals, and miscellaneous contract services. The Administration is able to give equal or better service at combined facilities, with a minimum of administrative expense, because of the more extensive activities which are

immediately available to the veteran, especially in connection with his physical examination.

Decentralization.—In order to further take the service of the Government to its veteran claimants, in 1921 there was decentralized to the then district offices of the Veterans' Bureau the adjudication of World War veterans' claims, and there was vested in these offices the function of allowance and denial of claims for disability compensation. In 1924 this function was further decentralized to the regional offices following the enactment of the World War Veterans' Act, 1924, in keeping with the policy to take the service of the then Veterans' Bureau as near as possible to the veteran to be served. Field offices were appropriately staffed for this purpose.

Since that time and until July 1937 there remained centralized the adjudication of claims for pension of veterans of all other wars and claims for death benefits on account of veterans of all wars. Early in 1937 there was proposed by a major cooperating agency the decentralization of the adjudication of compensation claims of dependents of deceased veterans of the World War on the basis that it would expedite the settlement of these current claims. In order to test the possible advantages of such a decentralized procedure the Veterans' Administration in July 1937 inaugurated the decentralization of initial adjudicatory action for World War dependents' claims and claims for burial expenses and allowances by establishing appropriate procedures in eight of its field offices.

Studies of the results of this trial and partial decentralization were not conclusive that better or more expedited service resulted, but there was sufficient basis for believing that expedited service might result, so that shortly after the close of the reported year conclusion was reached to extend the experiment of decentralization to all field offices and to measure the resultant experience against records of achievement on a centralized basis. This complete decentralization of initial adjudication of World War dependent claims will be initiated on a trial basis early in the new calendar year of 1939 and results will be carefully studied to determine the relative efficiency of centralized and decentralized procedures in this field of service.

New hospital and domiciliary construction.—On June 7, 1937, the Administrator of Veterans' Affairs presented to the Federal Board of Hospitalization his views and recommendations on the matter of future policy regarding construction of hospital facilities for veterans. The policy thus outlined was approved by the Federal Board of Hospitalization on July 29, 1937, and by the President on September 20, 1937. Essentially, the new policy provides (a) for the acquisition of as many additional beds as may be required to meet the peak load of the N. P. group, by including each year under a separate appropriation heading sufficient funds to provide the anticipated number of beds at the time such estimates are submitted; (b) that no additional beds be provided specifically for tuberculous cases, except as may be necessary to correct unsatisfactory local conditions or deficiencies; and (c) that no general construction program be undertaken for the general medical and surgical group, but that additional beds for this type be provided in those areas where the available beds are disproportionate to the military population, such deficiencies to be met in part if possible through the use of other Government hospitals.

In furtherance of this policy the Administration during this year prepared and submitted to the Public Works Administration a new construction program designed to meet the expected increase for several years in the N. P. load as well as provide general beds in those areas where the existing accommodations were disproportionate to the military population. By approval of the President, the Veterans' Administration was successful in obtaining funds from this agency, and in June of this year the sum of \$13,268,000 was allotted for these purposes. The original program under this authority consisted of 22 projects in 18 States, including 2 new hospitals. Beds to be acquired totaled 5,635, distributed by types as follows: Neuropsychiatric, 3,423; general medical and surgical, 1,862; and domiciliary, 350. The original approval directed that all construction work be under way by August 15, 1938.

This allotment was in addition to the sum of \$4,500,000 made available to the Administration for new hospital and domiciliary construction by the regular appropriation, Public, No. 534, Seventy-fifth Congress, approved May 23, 1938.

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

During this fiscal year the surgical treatment by the several forms of so-called "collapse therapy" has been increasingly practiced, particularly at the nine chest surgery centers established in 1936 at Pittsburgh, Pa.; Castle Point, N. Y.; Hines, Ill.; Legion, Tex.; Oteen, N. C.; Portland, Oreg.; San Fernando, Calif.; Tucson, Ariz.; and Washington, D. C. Sufferers from pulmonary tuberculosis whose condition is not susceptible of improvement by the traditional medical treatment have been benefited by these operative procedures.

A considerable number of beneficiaries suffering from the distressing and rather common allergic disorders (including hay fever, asthma, sensitiveness to certain foods, etc.) have been relieved by the treatment methods taught and practiced at the special allergy clinic established at Pittsburgh, Pa., and available at other field stations.

For several years a large number of sufferers from general paralysis of the insane have received malaria inoculation and other types of heat therapy (diathermy) and a broad study is to be made, based upon this experience, in order to evaluate the results—as reflected in relative extramural social and industrial adjustment and in the mental and physical improvement in those requiring continuance of hospital care. Prior to the introduction of these methods of treatment, death from this disease was the invariable expectation after from 2 to 3 years of distressing symptoms.

Among patients suffering from dementia praecox or schizophrenia, the insulin treatment, introduced by Sakel, of Vienna, and the metrazol therapy, proposed by Meduna, have had and are having utilization under careful supervision. The fact, however, that the best results from these forms of treatment are to be expected when the disease is of comparatively recent onset, whereas the beneficiaries of the Veterans' Administration are in an average age group of 45 years and the

duration of their mental disorder is generally of longer duration, must be expected to influence results. An auxiliary measure of much value for demented patients is habit training, which has been progressively developed for several years by instructors selected for their patience, their understanding of and their sympathetic interest in such beneficiaries.

Occupational therapy, including principally outdoor projects reinforced by certain types of indoor workshop activities, has been practiced to an exceptional degree by the Veterans' Administration, and these treatment measures are augmented by diverse recreational opportunities. The spectacle of mental patients seated or standing, idle and dejected, upon the wards, has been reduced to a minimum. Every effort is made to get all such patients occupied and interested, so as to prevent introspection and to awaken that initiative and self-reliance which may and does often lead to hospital discharge and resumption of life in the general community.

Extensive use was made during the year of types of suction apparatus in the treatment of Buerger's disease and other vascular disorders of the extremities.

Medical research projects for the fiscal year included especially the clinical and laboratory study of convulsive disorders (epilepsy, etc.) at Northport, Long Island, N. Y., and work in diseases of the heart and blood vessels, the latter of which is a prominent cause of disability in beneficiaries. The cardiovascular research unit, located in the facility at Washington, D. C., provided a postgraduate course in heart disease, including electrocardiographic diagnosis, in November and December 1937, and the chief of that unit, visiting field stations, gave lectures and practical demonstrations in cardiology to medical staffs. Numerous technical aspects of disability from diseases of the heart and blood vessels are being studied by this unit.

The results of a study of silicosis, made in collaboration with Drs. Leroy U. Gardner and H. L. Sampson, of Saranac Lake, N. Y., were published. This study had particular value in view of the contemporaneous interest in this condition as affecting miners.

The tumor research unit at Hines, Ill., consisting of a research laboratory, clinical photography section, and registry and statistical section, is a valuable adjunct to the tumor clinic there, and numerous articles on the genesis and clinical and pathological features of cancer have been published from this unit.

To the already finely equipped and staffed tumor clinic, at Hines, Ill., was added a new 400-kilovolt X-ray machine for deep roentgen therapy. Other tumor clinics, supplied with radium element and deep X-ray machines, and with trained specialists in attendance, are provided for cancerous patients at the Veterans' Administration facilities in Washington, D. C., Bronx, N. Y., Atlanta, Ga., Portland, Oreg., and Los Angeles, Calif.

For several years diagnostic X-ray equipment has been developed along the lines of shock-proof, ray-proof designs, and has reached a state of comparative perfection. During this year the Veterans' Administration made a number of such installations.

In the field of high-tension diathermy equipment there has been for the past 2 years a strong tendency away from the so-called high-frequency equipment to the much higher frequency equipment referred to as short wave and ultra short wave. The marked superiority of

this equipment lies in its method of application, which is without metallic contact—the distance from the metal electrode of the applicator to the patients' skin ranging from the thickness of the insulation on the electrode (approximately $\frac{1}{16}$ inch) to several inches. This method of application permits treatment at much higher rates of dosage and at the same time minimizes the possibility of burns. Due to these factors the comfort of the patient is much enhanced and the work of the operator greatly facilitated.

The inevitable acceleration of retirements for disability or age in the older physicians in the service has focused attention for several years upon the recruiting of well-equipped young graduates in medicine. These associate physicians, before assignment to a field station, are given a 4-month training course, including medical administration and procedure.

The postgraduate courses for physicians already in the service were continued at the diagnostic centers located in Washington, D. C., Hines, Ill.; and San Francisco, Calif. Training in specialties was provided at other facilities of the Veterans' Administration, or was arranged, at expense of the physicians concerned, in civilian hospitals and clinics. Seven physicians attended a 6-month course in pathology given at Columbia University, New York City.

New Legislation affecting World War dependents.—In order to forestall perhaps some suffering in the cases of thousands of dependent parents of World War veterans whose insurance would commence to expire in 1937, the Congress enacted Public Act No. 304, Seventy-fifth Congress. This act greatly increased the rates payable to parents, subsequent to the discontinuance of insurance installments, and also prior to discontinuance if the compensation being paid them and the insurance installments going forward did not equal or exceed the amount of compensation payable under this new act. Increases were also granted to World War widows at ages 50 and 65 in excess of those previously authorized.

The act also fixed the date of commencement of death benefits as the date following the date of death of a veteran, provided claim is filed within 1 year subsequent to death. This provision resulted in retroactive awards to widows, children, and parents in those instances where they did not apply for benefits immediately following the veteran's death. Another provision recognized reenlistment subsequent to November 11, 1918, as World War service, if the veteran had prior service between April 6, 1917, and November 11, 1918.

The increases provided under this act in the great majority of cases have been awarded automatically without necessity of filing a new claim by the beneficiary. In those cases where no compensation was being paid concurrently with insurance installments, notification of possible rights to compensation was furnished with the last insurance installment check. This action has resulted in the filing of a considerable number of claims by persons who had not previously filed claims, or whose claims had been previously disallowed.

Rating policy.—It has been the policy of the Veterans' Administration since its inception to apply the laws enacted by the Congress granting benefits to veterans and to their dependents by the broadest possible interpretation consistent with the spirit of these laws, to be as generous as possible consistent with the facts shown in every case in the evaluation of disability and, after careful consideration of all

the facts in the individual case, to resolve reasonable doubt in favor of the veteran or his dependent. With the passing of time it is only human that some, perhaps due to their individual experiences, may fail to give due regard to salient policies which should be of paramount importance in the accomplishment of their work. During the last fiscal year it was deemed advisable to formally reiterate this long-standing policy for the benefit of all concerned. This action has been taken with effective results. Rating agencies have also been advised of the necessity and fairness in according due weight to the character of the veteran's military or naval service, when considering the matter of service connection of his disabilities.

Permanent and total disability not of service origin.—The existence for some years past of large numbers of unemployed veterans with physical and mental disabilities varying in severity from negligible to obviously incapacitating, together with the increasing age of the veteran group, with its associated increase in disability from causes not related to the military service, combine to make the problem of permanent and total disability from causes not the result of service, one of great and growing importance. The wide variety of disabling conditions encountered, with widely varying ability to overcome the handicap of disability, has made it necessary to make determinations in this regard on an individual basis. Accordingly, if his disabilities meet certain numerical requirements, so as to substantiate their intrinsic severity, favorable determinations are made upon a finding that the disability has rendered the veteran unemployable, upon consideration of his age, occupational experience, and physical and mental adaptability.

As of June 30, 1938, 46,318 World War veterans were in receipt of the pension for permanent total disability, not the result of service, at the rate of \$30 per month. During the year close study was given to the problem, and for part of the time provision was made for reference to the Central Office for special study of all claims not permitting favorable determination under the regulations and rating schedule when the veteran or his representative so requested. The most striking fact apparent from this study has been the great number of influences, apart from the presence of disability and its severity, such as the factor of disability, which must be analyzed to account for unemployment in the individual case. The number of claims not permitting favorable determinations under existing regulations, but presenting any clear substantiation of the fact that disability, and not economic conditions, or the personal equation of the disabled person, was the cause of unemployment, was small. For these reasons no fundamental change in policy has been considered to be in order, although certain changes are being developed principally affecting disabilities characteristic of advancing age, and industrial accidents.

Enrollment of veterans for emergency conservation work—Employment.—The veterans' contingent of the Civilian Conservation Corps was established by Executive order in May 1933. Veterans were enrolled under the provisions of that order until the passage of the Civilian Conservation Corps Act on June 28, 1937.

The provisions of that act did not materially affect the policy and procedure made applicable in the selection of veterans for the veterans' contingent of the corps or the participation of the Veterans' Administration therein which had been in effect during the preceding 4 years.

The act, however, contained two important limitations of interest to veterans, namely, that the provisions thereof shall continue for a period of 3 years after July 1, 1937, and no longer, and that the maximum number of war veterans who might be enrolled in the corps at any one time was 30,000.

Further, the act authorized the President to utilize the services and facilities of such departments or agencies of the Government as he might deem necessary for carrying out the purposes of the act. In harmony with this provision the President by Executive order designated the Veterans' Administration as a cooperating agency which action gave it representation on the Director's Advisory Council.

The primary functions of the Veterans' Administration in this respect have been to determine the eligibility of applicants for membership in the veterans' contingent, to select from the eligible applicants the requisite number to maintain the authorized quota at full strength, and to certify such selectees to the War Department for physical examination and enrollment. This work has been accomplished by some 54 field activities of the Veterans' Administration.

Certain eligibility requirements must be met before a veteran may be enrolled in the Civilian Conservation Corps. He must be a citizen of the United States; must have had service in the armed forces of the United States during a period of war; must have been honorably discharged from such service; must be unemployed and in need of employment, and must be physically able to perform ordinary manual labor. It is also required that a veteran establish a permanent address within the State from which he is selected for enrollment. Transient veterans must return to their permanent addresses in order to obtain enrollment.

At the close of the fiscal year ending June 30, 1937, there were 21,961 veterans in enrollment status. The total authorized veterans' quota as of July 1, 1937, was 25,000. During July and October 1937 and January and April 1938 authorizations were issued for the filling of vacancies within the authorized quota which had resulted because of discharges to accept employment and for other reasons.

During the fiscal year ending June 30, 1938, there were 17,707 veterans enrolled in the corps to fill vacancies. At the close of the fiscal year there were 22,544 veterans in enrollment status.

Effective as of July 1, 1938, the Civilian Conservation Corps veterans' quota was increased from 25,000 to 27,200 by authority of the Director of the corps, and authorization was issued to enroll 5,300 veterans during the month of July 1938 in order to bring the contingent to full strength.

The total number of veterans who have taken advantage of Civilian Conservation Corps work since the original enrollment in June 1933 is approximately 150,000, and the total number of other persons who have benefited by the participation of this number of veterans in the corps is more than 300,000.

The continuation of the Civilian Conservation Corps affords the veteran who is unable to obtain employment in private industry an opportunity to provide for the needs of his family and to render a useful service to the community as well as to the Government.

The Veterans' Administration does not maintain an employment service, but it has continued to cooperate with the United States Employment Service of the Labor Department, other Government

agencies, and recognized veterans' organizations in an effort to relieve unemployment among veterans. This cooperation has been extended through the field offices of the Veterans' Administration.

The Administrator of Veterans' Affairs is an active member of the Federal Advisory Council to the Director of the United States Employment Service and is chairman of the Committee on Veterans' Placement Service of that Council.

Reports of the United States Employment Service of the Labor Department as of June 30, 1938, indicate that there were 443,196 unemployed veterans registered for employment. This figure indicates that there continues to exist a need for concentrated effort on the part of the several agencies concerned.

MEDICAL TREATMENT AND DOMICILIARY CARE

HOSPITALIZATION

Remaining under treatment.—At the expiration of this fiscal year the total hospital load of the Veterans' Administration was 50,899 as compared with 46,416 on June 30, 1937, an increase of 4,483, or approximately 9.66 percent during this period. This increase was distributed by types as follows: Tuberculosis, 72; neuropsychiatric, 2,864; and general medical and surgical, 1,547. At the close of this year 76.32 percent of the veterans under hospitalization were receiving treatment for disabilities not of service origin, as compared with 74.37 percent on June 30, 1937.

The total patient load at the expiration of this year was composed of 50,670 United States veterans, classified by service as follows: World War, 45,496; Spanish-American War, 2,638; Civil War, 62; all other wars, expeditions, and occupations, 90; and Regular Establishment 2,384. There were 11,998 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom 10,385 had service in the World War; 29 in the Spanish-American War; and 1,584 in the Regular Establishment during peacetime.

In addition to United States veterans there were under treatment 37 veterans of countries allied with the United States in the World War; 120 employees of the Civilian Conservation Corps and Works Progress Administration; and 72 miscellaneous beneficiaries. Included in the 50,670 United States veterans are 333 female and 4,948 colored beneficiaries.

Of the patients in hospitals at the close of this year 9.64 percent were under treatment for tuberculosis, 57.54 percent for neuropsychiatric diseases, and 32.82 percent for general medical and surgical conditions. This represents a marked change in the character of the patient load since June 30, 1923, when 41 percent of the patients were classed as tubercular, 39 percent as neuropsychiatric, and 20 percent as general.

Of the 50,670 United States veterans under treatment at the end of this year 47,285 were in facilities controlled by the Veterans' Administration, 2,512 in other Government hospitals, and 873 in State or civil institutions. Over 63 percent of the United States veterans in all hospitals are receiving treatment in facilities located in the State of their reported home addresses.

Admissions.—Since March 3, 1919, when the acquisition of Government hospital facilities was first authorized for the treatment of veterans of the World War, there have been 1,863,289 admissions of United States veterans to hospitals, of which 152,966 were made during this year, an increase of more than 8 percent over 1937. The admissions for 1938 were the highest of any fiscal year to date and exceeded by 4,304 the previous peak year of 1932.

Since June 7, 1924, when hospitalization was first authorized for the veterans of all wars without regard to the origin of their disabilities, 1,053,761, or about 73 percent of all admissions, have been for the treatment of disabilities not connected with service. Over 91 percent of the admissions this year were on account of non-service-connected disabilities.

Of the United States veterans admitted to hospitals during this year 89.2 percent had service in the World War and 7.6 percent in the Spanish-American War. In addition to United States veterans there were 1,395 admissions of other patients, including 119 allied veterans, 947 employees of the Civilian Conservation Corps and Works Progress Administration, and 329 miscellaneous beneficiaries.

An analysis of the types of hospital admissions during this year shows that 63,965 or 41.8 percent of the total, were first admissions; 83,951, or 54.9 percent, readmissions; and 5,050, or 3.3 percent, admissions by transfer from other facilities.

During this year 10,989 admissions were authorized for the observation or treatment of pulmonary tuberculosis; 10,750 for psychotic or mental diseases; 12,686 for other neurological disorders, and 118,541 for general medical and surgical conditions.

There were 956 female and 14,154 colored veterans admitted to hospitals during this year.

Of the 152,966 admissions of United States veterans during this year, 130,939, or 85.6 percent, were made to facilities controlled by the Veterans' Administration; 19,954, or 13 percent, to other Government hospitals; and 2,073, or 1.4 percent, to civil or State hospitals.

Turn-over.—During the fiscal year 1938 the patient turn-over in all types of Veterans' Administration hospitals was approximately once every 4 months. Based upon the experience of this year, hospitals devoted principally to the treatment of neuropsychiatric diseases have a complete patient turn-over once every 2 years. The relatively low turn-over rate experienced for this type of case is due to the long and continuous hospital treatment usually required and a low mortality rate. During this fiscal year the turn-over rate for hospitals utilized primarily for the treatment of tuberculosis was about once every 4% months. The turn-over rate for this year in hospitals treating a majority of general medical and surgical patients was approximately once every 1 $\frac{1}{2}$ months.

Discharges.—During this fiscal year 202,081 patients were under hospitalization, of whom 200,626 were United States veterans. The total number of patients treated represents an increase of approximately 5 percent over 1937. Of the United States veterans treated 149,956 were discharged after an average of 76.9 in-patient days. Patients who remained until the completion of treatment numbered 119,107, or 79.43 percent of the total discharges. The incomplete cases totaled 30,849 and include 7,267 cases in which further treatment or care was required in another facility or out-patient clinic,

7,782 cases in which the patient was transferred to domiciliary care in the same facility, 15,497 cases in which the patient was discharged for personal reasons, i. e., against medical advice, leaving without permission, etc.; and 303 cases not entitled to hospitalization under the laws now in effect. Approximately 78 percent of the United States veterans discharged during this year had been under treatment for general diseases or conditions; 15 percent for neuropsychiatric diseases; and 7 percent for pulmonary tuberculosis. In 74 percent of the completed and 59 percent of the incomplete cases recovery or some improvement was effected.

Deaths in hospitals during this year totaled 10,117, or 6.75 percent of the discharges, as compared with 10,051, or 7.04 percent in 1937. Of the total deaths, 6,620 or 65.44 percent occurred among patients under treatment for general conditions; 1,979, or 19.56 percent, for pulmonary tuberculosis; and 1,518, or 15 percent, for neuropsychiatric diseases. Considering the total discharged after treatment for each type of disability during this year, 18.54 percent of the pulmonary tuberculosis cases resulted in death, 5.67 of the general, and 6.72 percent of the neuropsychiatric. Of the 6,620 deaths among general patients, approximately 36 percent were caused by diseases of the circulatory system, including organic heart disease, and approximately 33 percent by malignant tumors and diseases of the digestive system.

During the year 116,401 World War veterans were discharged after treatment for diseases or conditions not connected with service and 10,467 for disabilities of service origin. There were 6,375 cases in which the veteran was admitted for examination or observation, and 66 cases classed as emergency. The remaining 16,647 discharges of United States veterans were classified by service as follows: Spanish-American War, 87 service-connected and 11,618 non-service-connected; Regular Establishment, 2,327 service-connected and 2,175 non-service-connected; Civil War, 2 service-connected and 199 non-service-connected; and miscellaneous occupations, rebellions, etc., 2 service-connected and 237 non-service-connected. In addition to United States veterans there were 1,226 discharges of other patients, 94 of which were for veterans of countries allied with the United States in the World War, 853 for employees of the Civilian Conservation Corps and Works Progress Administration, and 279 for miscellaneous beneficiaries.

Included in the total of 149,956 discharges of United States veterans during this year are 7,782 cases classified as intrafacility transfers, i. e., cases in which the veteran was transferred from hospital treatment to domiciliary care within the same facility.

DOMICILIARY CARE

Remaining.—On June 30, 1938, the veteran population reported as present in domiciliary status in facilities under the control and jurisdiction of the Veterans' Administration totaled 14,254, as compared with 11,038 on June 30, 1937, an increase of 3,216 during this fiscal period.

The number present in domiciliary status on June 30, 1938, was divided as to color and sex as follows: White males, 12,665; white females, 54; and colored males, 1,535.

The percentage distribution of the membership, by wars, as of June 30, 1938, was as follows: Civil, 0.03; Spanish-American, 6.11;

World, 89.46; other wars, expeditions, and occupations, 0.18; and peacetime service in the Regular Establishment, 4.22.

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, 93; Spanish-American, 63; and World, 45.

Of the veterans remaining under domiciliary care at the end of this year, 10,104 were disabled by general medical and surgical conditions, 3,844 by neuropsychiatric diseases, and 306 by tuberculosis.

Over three-fourths of the domiciled veterans on June 30, 1938, were under care in facilities located in California, Wisconsin, Ohio, Tennessee, Virginia, and Kansas.

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 5,622 such persons were cared for in these homes, thereby creating an obligation of approximately \$674,640 on the part of the Federal Government.

Admissions.—During this year there were 28,585 admissions for domiciliary care, as compared with 24,820 admissions for the fiscal year 1937, an increase of 3,765, or 15 percent.

An analysis of the types of admissions shows that 4,808 or 16.82 percent, were first admissions; 20,425, or 71.45 percent, readmissions; and 3,352, or 11.73 percent, admissions by transfer from other facilities.

Of the veterans admitted to domiciliary care during this year 25,269 or approximately 88 percent, had service in the World War, and 1,989, or approximately 7 percent, in the Spanish-American War.

There were 83 female and 2,363 colored veterans admitted for domiciliary care during the year.

Approximately 90 percent of the admissions this year were for non-service-connected disabilities.

Of the veterans admitted during this year 72 percent were disabled by general medical and surgical conditions, 26 percent by neuropsychiatric diseases, and 2 percent by tuberculosis.

Discharges.—During this year 26,276 veterans were discharged after an average period of 4½ months' domiciliary care. These discharges were classified as follows: 11,292 routine; 8,011 transfers within the same or to other facilities; 49 deaths; 492 ineligible for further care; and 6,432 without formal discharge, including disciplinary reasons. Approximately 70 percent of the discharges were for veterans with general medical conditions. The principal causes of death among domiciled veterans were diseases of the arteries, organic diseases of the heart, and embolism and thrombosis, which collectively were responsible for approximately 53 percent of the deaths.

Of the total veterans discharged 23,083 were World War veterans, and of these 20,647 were disabled for non-service-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 2,001; Regular Establishment, 1,113; Civil War, 26; and all other wars, occupations, and expeditions, 53. Included in the total of 26,276 discharges during this year are 6,273 cases classified as intrafacility transfers, i. e., cases in which the veteran was transferred from domiciliary care to hospital treatment within the same facility.

HOSPITAL AND DOMICILIARY FACILITIES

On June 30, 1938, the Veterans' Administration was operating hospital facilities at 81 locations in 43 States and the District of Columbia. These facilities had a capacity of 51,991 beds, an increase of 4,570 in the number reported on June 30, 1937. Approximately 80 percent of this increase was in beds for mental patients.

Additional hospital beds were acquired during this year through new construction, alterations, or readjustment of space at Alexandria, La., Atlanta, Ga., Bath, N. Y., Bedford, Mass., Camp Custer, Mich., Canandaigua, N. Y., Coatesville, Pa., Columbia, S. C., Fort Lyon, Colo., Gulfport, Miss., Jefferson Barracks, Mo., Lake City, Fla., Lexington, Ky., Los Angeles, Calif., Lyons, N. J., Mendota, Wis., Muskogee, Okla., Northampton, Mass., North Little Rock, Ark., Northport, Long Island, N. Y., Roseburg, Oreg., and St. Cloud, Minn.

At the expiration of this year the Veterans' Administration was utilizing 2,521 beds in other Government hospitals, distributed by branch of service as follows: Army, 1,017; Navy, 831; Public Health Service, 586; and Interior Department, 87.

On June 30, 1938, there were 16,798 beds set aside for domiciliary care in facilities under the jurisdiction of the Veterans' Administration as compared with 16,225 on June 30, 1937, an increase of 573. Additional domiciliary beds were acquired at Bath, N. Y., Bay Pines, Fla., Biloxi, Miss., Hot Springs, S. Dak., Kecoughtan, Va., and Togus, Maine. Losses were recorded at Dayton, Ohio, Los Angeles, Calif., Roseburg, Oreg., and Wood, Wis. The facility at Roseburg was converted to the neuropsychiatric type while the other reductions were due to the evacuation of space no longer considered satisfactory.

The total number of beds in facilities controlled by the Veterans' Administration on June 30, 1938, was 68,789 as compared with 63,646 on June 30, 1937, an increase of 5,143.

During the period beginning with the act of March 3, 1919, (Public, No. 326, 65th Cong.), and ending with the act of May 23, 1938, (Public, No. 534, 75th Cong.), the Congress has specifically authorized and appropriated the sum of \$153,722,000 for new hospital, domiciliary, and out-patient dispensary facilities. In addition, there has been expended since 1923 approximately \$24,650,000 from regular fiscal funds for permanent improvements and extensions to Veterans' Administration facilities. This latter figure, however, does not include expenditures for the purposes 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 at a number of its facilities, the sum of \$3,041,650 under the provisions of the National Recovery Act of 1933, and the sum of \$13,268,200 under the Public Works Administration Appropriation Act for 1938. In all, a total of \$194,681,850 has been made available for construction purposes during the last 20 years.

FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the close of this fiscal year construction work was in progress on 22 major projects involving additional beds. These projects, together with the approximate dates for completion, are as follows:

Location	Project	Beds	Estimated date for completion
Bay Pines, Fla.	General facilities	295	Apr. 6, 1939
Chillicothe, Ohio	Neuropsychiatric facilities	162	July 15, 1938
Do.	do	104	Apr. 11, 1939
Danville, Ill.	Alterations to building No. 15	138	June 30, 1939
Dearborn, Mich.	New general hospital	351	Jan. 14, 1939
Jefferson Barracks, Mo.	Alterations to main building	100	Jan. 31, 1939
Kecoughtan, Va.	New general hospital	294	Aug. 1, 1938
Do.	Conversion of hospital building to domiciliary	209	Do.
Knoxville, Iowa	Neuropsychiatric facilities	160	July 25, 1939
Lake City, Fla.	Readjustment of space	20	Sept. 1, 1938
Legion, Tex.	Alterations to building No. 3	20	Jan. 1, 1939
Livermore, Calif.	Addition to tuberculosis infirmary	28	Dec. 10, 1938
Lyons, N. J.	Neuropsychiatric facilities	358	Apr. 6, 1939
Mountain Home, Tenn.	Barrack building	83	Jan. 1, 1939
Murfreesboro, Tenn.	New neuropsychiatric hospital	387	Oct. 24, 1939
Newington, Conn.	General facilities	21	Aug. 10, 1938
Northampton, Mass.	Alterations to building No. 4	44	Aug. 31, 1938
Reno, Nev.	New general facility	26	Jan. 1, 1939
Roanoke, Va.	Neuropsychiatric facilities	358	May 7, 1939
San Fernando, Calif.	Tuberculosis facilities	109	Apr. 11, 1939
White River Junction, Vt.	New general facility	110	Aug. 28, 1938
Wood, Wis.	Conversion of hospital building to domiciliary	249	Jan. 1, 1939
Total		3,626	

The 3,626 additional beds to be acquired as the result of work in progress on June 30, 1938, were distributed by types as follows: Tuberculosis, 137; Neuropsychiatric, 1,711; general medical and surgical, 1,237; and domiciliary, 541.

In addition, work was completed in June on three projects providing a total of 269 additional beds. These beds, however, were not available to patients prior to the close of this fiscal year. The projects, together with the number and type of beds provided are as follows: Hot Springs, S. Dak., 95 general beds; Northampton, Mass., 48 neuropsychiatric beds; and Danville, Ill., 126 neuropsychiatric beds.

The approved new construction program of the Veterans' Administration for which funds are available but which had not been placed under contract by June 30, 1938, is as follows:

Location	Project	Beds	
		Hospital	Domiciliary
Amarillo, Tex.	New general hospital	150	
Batavia, N. Y.	General facilities	35	
Bath, N. Y.	Barrack building		1395
Do.	Alterations to Building No. 29		140
Bay Pines, Fla.	Barrack building		392
Bedford, Mass.	Neuropsychiatric facilities	368	
Bronx, N. Y.	General facilities	600	
Camp Custer, Mich.	Neuropsychiatric facilities	524	
Cheyenne, Wyo.	General facilities	45	
Chillicothe, Ohio	Neuropsychiatric facilities	358	
Cleveland, Ohio	New general hospital	250	
Dallas, Tex.	do	250	
Dayton, Ohio	Barrack buildings		2 828
Fargo, N. D.	General facilities	77	
Fayetteville, N. C.	New general hospital	300	
Huntington, W. Va.	General facilities	132	
Indianapolis, Ind.	do	170	

Location	Project	Beds	
		Hospital	Domiciliary
Knoxville, Iowa	Neuropsychiatric facilities	368	
Lincoln, Nebr.	General facilities	48	
Los Angeles, Calif.	Barrack building		53
Do	Neuropsychiatric facilities	376	
Lyons, N. J.	do	358	
Marion, Ind.	do	134	
Montgomery, Ala.	New general hospital	250	
Murfreesboro, Tenn.	Neuropsychiatric facilities	390	
Muskogee, Okla.	General facilities	35	
North Chicago, Ill.	Neuropsychiatric facilities	372	
Palo Alto, Calif.	do	347	
Pittsburgh, Pa.	General facilities	266	
Salt Lake City, Utah	do	20	
Tuscaloosa, Ala.	Conversion to neuropsychiatric facility	43	
Do	Neuropsychiatric facilities	188	
Waco, Tex.	do	185	
Wadsworth, Kans.	Barrack building		350
White River Junction, Vt.	General facilities	77	
Wichita, Kans.	do	77	
Total		6,593	2,158

¹ Includes 263 beds to replace unsatisfactory facilities.

² Includes 283 beds to replace unsatisfactory facilities.

³ Includes 47 beds to replace unsatisfactory facilities.

The above program provides for the acquisition of 3,811 neuropsychiatric and 2782 general beds. A total of 3,634, or 95 percent, of the neuropsychiatric and 2097, or 75 percent, of the general beds will be obtained from funds allotted to the Veterans' Administration under the Public Works Administration Appropriation Act for 1938.

As shown in another section of this report, there were available on June 30, 1938, in all facilities controlled by the Veterans' Administration, 51,991 hospital and 16,798 domiciliary beds, a total of 68,789 beds of both types. Upon completion of new construction for which funds are available, it is estimated there will be 62,262 hospital and 18,583 domiciliary beds, a combined total of 80,845 or 12,056 in excess of the number on June 30, 1938.

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 \$49,076,115.42, of which \$44,203,638.42 was for hospital and \$4,872,477 for domiciliary facilities. This amount does not include expenditures for new construction, major alterations, nonexpendable equipment, or those for the diagnostic centers at San Francisco, Calif., and Hines, Ill. Throughout the year there was a daily average of 45,639 patients of all types under treatment, and a daily average of 13,514 beneficiaries receiving domiciliary care, as compared with 41,939 and 10,364 respectively, during the fiscal year 1937.

The per diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$3.91 for this year, as compared with \$4.13 for last year. For hospital facilities devoted exclusively to the treatment of neuropsychiatric diseases the per diem rate for this year was \$1.88, as compared with \$1.96 for 1937. The per diem rate for hospital facilities used largely for the treatment of general

medical and surgical conditions was \$3.47 for this year, as compared with \$3.66 for last year. For all hospital facilities, the per diem rate for this year was \$2.65, as compared with \$2.81 in 1937, a reduction of 16 cents. The per diem cost of operation for domiciliary facilities this year was \$0.99, a reduction of 14 cents over last year.

PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENT

During this year field facilities of this Administration made a total of 1,128,587 physical examinations for out-patient purposes, an increase of 49,199 in the number accomplished during the preceding fiscal year. Of the examinations made during this year 1,110,812 or 98 percent were medical and 17,775 or 2 percent, dental. Approximately 99 percent of the medical and 90 percent of the dental examinations were made by physicians on a salary basis as compared with 99 percent and 89 percent, respectively, during the fiscal year 1937. The comparatively few physical examinations made by designated physicians on a fee basis comprise for the most part simple general examinations not requiring the services of a specialist or laboratory examination, or cases in which the claimant or beneficiary is not physically or mentally able to travel to the nearest facility and it is more economical to employ a physician in the community than to travel a physician from the facility to and from the veterans' homes.

Treatments furnished during this year totaled 994,968 as compared with 895,208 last year, an increase of 99,760. Of the treatments furnished during this year 899,400 or approximately 90 percent were medical and 95,568 or 10 percent were dental. Approximately 87 percent of the medical and 93 percent of the dental treatments were furnished by physicians on a salary basis as compared with 84 and 92 percent, respectively, during the fiscal year 1937.

During this fiscal year there was authorized for expenditure the sum of approximately \$400,000 for the purchase of orthopedic and prosthetic appliances and repairs thereto. The largest single item of expenditure was \$122,000 for the purchase of artificial legs.

DENTAL ACTIVITIES

During this fiscal year the value of services furnished beneficiaries in dental clinics of the Veterans' Administration if computed on a civilian fee basis would have amounted to \$1,736,920, as compared with \$1,639,505 for the fiscal year 1937, an increase of \$97,415. The actual cost of furnishing this relief was \$904,381, thereby resulting in a net saving of \$832,539, or approximately 48 percent through the operation of these clinics. Of the total value of the services furnished in clinics the sum of \$385,170 was in connection with the treatment of service-connected disabilities and \$1,353,750, or approximately 78 percent of the total, as auxiliary to the treatment of non-service-connected disabilities for which beneficiaries were receiving hospitalization or domiciliary care.

The number of beneficiaries that received dental service in clinics during this fiscal year totaled 66,897, as compared with 59,795 in 1937, an increase of 7,102. In addition, dental services were furnished to 294 members of the Civilian Conservation Corps. Of the beneficiaries furnished dental relief during this year, 63,553 were receiving hos-

pitalization or domiciliary care at the time the service was rendered. The cost per case of furnishing this relief during 1938 was \$13.52, as compared with \$14.83 in 1937, \$14.68 in 1936, and \$25.93 in 1930. The reduction in the cost per case for this year was due largely to the handling of an increase of approximately 12 percent in the number of beneficiaries without any increase in dental officers.

Authorization for dental treatment by private practitioners serving as designated dentists, in those service-connected cases in which it was more economical to furnish relief in this manner, increased from 1,963 cases to the value of \$79,463 in the fiscal year 1937 to 2,000 cases to the value of \$82,133 in 1938.

During this year there were two major changes in policy covering the authorization of dental treatment. The authorization of out-patient dental treatment as a necessary adjunct to the treatment of service-connected general physical disabilities was decentralized to field facilities. Rehospitalization of veterans was authorized to permit of the construction of artificial dentures to replace natural organs extracted as a necessary auxiliary to the treatment of non-service-connected general physical disabilities during previous hospital episodes, and where artificial replacement was not made at that time. During the eight months that this policy has been in effect 864 beneficiaries availed themselves of this benefit, requiring the construction of 1,506 artificial dentures.

The demand for artificial dentures is increasing with the advance in age of beneficiaries. During 1938 these clinics constructed 26,063 artificial dentures and made repairs to 7,115 others, as compared with 22,742 new and 5,689 repaired dentures in 1937.

On June 30, 1938, there were 161 full-time dental officers on duty, as compared with 163 on the corresponding date of last year.

PENSIONS AND COMPENSATION

VETERANS

Civil War.—Out of a total of 2,213,365 that served in the Union forces in this war, which terminated 73 years ago, pensions were being paid to 5,048 veterans on June 30, 1938. This represents a reduction of 1,983 in the number of veterans since June 30, 1937. Of those on the pension roll at the close of this year, 933 were in receipt of \$75 per month, one \$85 per month, as authorized by the act of June 9, 1930, while 4,039 were being paid \$100 per month and 4, \$125 per month by reason of being helpless or blind or so nearly helpless or blind as to require the regular aid and attendance of another person. The balance of the pension roll consisted of 29 veterans who were in receipt of pension under the general laws for service-connected disabilities and 42 veterans who were beneficiaries of special acts of Congress. The disbursements for pensions to veterans during this fiscal period totaled \$6,448,253.46, as compared with \$8,967,519.20 for the previous year, a reduction of \$2,519,265.74. There were 9 claims filed during this year. The average age of veterans receiving pensions at the close of this year was 93.

During this year there were no changes in laws or regulations and procedure applicable to the claims of veterans of this war. However, a form letter was addressed to each veteran receiving a basic pension

of less than \$100 monthly, informing him of the provisions of section 2 of the act of June 9, 1930, and the conditions precedent to entitlement of \$100 per month.

Indian wars.—On June 30, 1938, pensions were being paid to 2,814 veterans on account of Indian war service, and the disbursements for this purpose amounted to \$1,889,161.99 during this fiscal year. This represents a decrease of 305 in the number of veterans on the roll June 30, 1937, and an increase of \$77,625.32 in disbursements over last year. There were 107 new claims filed during this year. The average age of veterans receiving pensions at the close of this year was 78.

Public, No. 355, Seventy-fifth Congress, enacted August 25, 1937, provides an increase of \$5 monthly in the rates of pension payable to veterans of these wars for one-half, three-fourths, and total disability, and increases by the same amount the rates of pension payable to those veterans for the attained ages of 62, 68, 72, and 75 years. In addition, the act provides a new rate of pension of \$72 monthly for disability requiring the regular aid and attendance of another person. The rate for regular aid and attendance is payable from the date of receipt in the Veterans' Administration of the evidence showing the requisite condition or the date of filing application therefor on or after September 1, 1937, whichever is the later. Under these provisions, pension may not exceed \$50 monthly while a veteran is maintained in the United States Soldiers' Home, a Veterans Administration facility, or a State soldiers' home and the rate for regular aid and attendance may not be allowed while the veteran is receiving such services in kind. The review of the 2,995 claims affected by the provisions of this act was completed prior to the end of the calendar year. Increased pensions were awarded in 2,729 claims, denied in 91 claims, and it was impossible to make current adjustments in 175 claims because the veterans were being maintained in a hospital or institution.

Spanish-American War, Boxer Rebellion, and Philippine Insurrection.—The number of veterans on the roll at the close of this fiscal year was 170,755 as compared with 175,361 on June 30, 1937, a decrease of 4,606. The disbursements for this purpose during 1938 totaled \$98,850,424.84 as compared with \$96,618,456.10 in 1937, an increase of \$2,231,968.74.

Of the 170,755 veterans on the roll, 168,680 were receiving pension payments for disabilities of nonservice origin or for age, 1,907 for conditions determined to be the result of service, and 168 were special act cases.

On June 30, 1938, the average monthly value of all pension awards for non-service-connected disabilities or age was \$48.49, for service-connected disabilities \$70.04, and for special act cases, \$23.85.

In addition to 170,755 veterans of this war on the roll at the close of this year there were on the same date 29 veterans who were formerly classed as Spanish-American War veterans but who are now receiving payments at peacetime rates. The average monthly value received by this group on June 30, 1938, was \$35.52. An analysis of the service-connected group by type of major disability indicates that 5 percent are suffering from tuberculosis; 10 percent from neuropsychiatric conditions; and 85 percent are classed as general medical and surgical cases. The average monthly value for these groups is as follows: Tuberculosis, \$75.88; neuropsychiatric, \$79.30; and general

medical, \$68.63. In the non-service-connected group 159,224 cases, or 94 percent of the total, are receiving pensions because of disabilities. The average monthly pension in these cases is \$48.61. In addition, 9,456 veterans, or 6 percent of the total, are receiving pensions by reason of age, the average monthly payments being \$46.53. A study of the age of all Spanish-American War veterans shows that 70 percent are between 55 and 65 years of age.

Public, No. 541, Seventy-fifth Congress, enacted May 24, 1938, provides a pension of \$60 monthly for soldiers, sailors, or marines who served honorably for 90 days between April 21, 1898, and July 4, 1902, both dates inclusive, and to nurses who served honorably for 90 days between April 21, 1898, and February 2, 1901, unless prior to the completion of 90 days' service within the respective periods the designated persons were discharged for disability incurred in the service in line of duty. This act also provides pension of \$100 monthly for any soldier, sailor, marine, or nurse, with service as defined above, who is now or hereafter may become, on account of age or physical or mental disabilities, helpless or blind, or so nearly helpless or blind as to need or require the regular aid and attendance of another person. Section 3 of Public, No. 541, Seventy-fifth Congress, provides: "That the pension or increased rate of pension herein provided for shall commence from the date of filing application therefor after the approval of this act in such form as may be prescribed by the Administrator of Veterans' Affairs * * *." Adjudication form 526, revised March 1938, has been prescribed by the Administrator as the form on which claims will be filed under this act. However, where there is already on file a formal application for service pension and benefits are being paid, any writing signed by the veteran or in his behalf, claiming increased pension, constitutes a valid application under the act. Under the first proviso of section 4 of the act no one while an inmate of the United States Soldiers' Home, the United States Naval Home, or any State soldiers' home and while the Government of the United States contributes toward defraying the expense incurred in providing such inmate with domiciliary care shall be paid more than \$50 per month. A veteran who has no dependents and is being maintained in a Veterans' Administration facility, is entitled to pension of only \$6 or \$15 monthly, depending upon whether his disability is service-connected or non-service-connected.

In view of the provisions of paragraph 3 of Public, No. 541, Seventy-fifth Congress, claims may not be automatically reviewed but may be considered only upon the filing of a claim for the increased rate. As of June 30, 1938, there had been filed by Spanish-American War veterans, including veterans of the Philippine Insurrection and Boxer Rebellion, 7,051 claims for the pension rate for attainment of age 65, and 1,416 claims for the rate for aid and attendance, totaling 8,467 claims under this enactment, representing more than 32 per centum of the total claims anticipated by Congress when the act was passed. Of the claims filed, slightly more than 46 per centum had been adjudicated on June 30, 1938, and of the unadjudicated claims 95 per centum were awaiting some action on the part of the veteran toward the perfection of his claim. Claims under Public, No. 541, Seventy-fifth Congress, are now being received at the rate of approximately 102 daily.

World War service-connected.—Compensation was being paid on June 30, 1938, to a total of 340,590 veterans suffering from disabilities directly or presumptively connected with service during the World War, an increase of 4,062 in the number on the roll at the beginning of this fiscal period. Of those on the roll at the close of this year 250,668 were receiving payments under Public, No. 141, and 89,922 under Public, No. 2, approved March 20, 1933. There were 226,855 of the group under Public, No. 141 receiving full payments, 21,196 receiving 75 percent of World War rates as presumptive cases, and 2,617 in which part of the payment was made at the full rate and part at 75 percent of the rate, depending on the service-connection of two or more disabilities. The disbursements during this fiscal year totaled \$166,875,363.36 as compared with \$166,417,519.36 in 1937, an increase of \$457,844.00. An analysis of the major disabilities for which this compensation is being paid discloses that neuropsychiatric diseases are the disabling cause in 19.64 percent of the awards, tuberculosis in 16.56 percent, and general medical and surgical conditions in 63.80 percent. The average monthly payments by types, based upon the value of awards at the close of this year, were as follows: Neuropsychiatric, \$50.90; tuberculosis, \$53.67; and general medical and surgical, \$33.28. The average monthly payment for all types was \$40.12. Additional compensation was being paid on account of dependents in 42,715 cases in which the veteran was rated on a temporary basis at an average of \$7.63 per case per month. These dependents included 39,830 wives, 91,719 children, and 2,550 parents. On June 30, 1938, there were 2,740 disabled veterans to whom compensation was being paid who reside outside the continental limits of the United States.

As regards the claims of World War veterans, a renewed effort was made during the fiscal year to insure the proper and complete development of evidence in the prosecution of claims for compensation or pension. The attention of adjudicating agencies was called to the necessity of securing all available evidence by reason of the increasing complexity of the laws and regulations under which individual claims are determined.

The review pursuant to Section 5, Public, No. 304 resulted in increased payments to 2,388 veterans who reenlisted after November 11, 1918, and who had prior service during the World War. These veterans are now paid at war-time (World War) rates. A similar review of claims which had been disallowed or terminated as less than 10 percent March 19, 1933, practically completed within the year, resulted in 976 additions to the war-time service-connected rolls.

Public, No. 648, Seventy Fifth Congress, approved June 16, 1938, which is quoted in detail under "Regular Establishment" also affects World War veterans.

On March 25, 1937, a revision of the definition of misconduct was approved, so that for the purposes of sections 27 and 28, Public, No. 141, Seventy third Congress, despite the omission of the term "Willful" in the latter, the precedents under section 200 of the World War Veterans' Act, 1924, as amended, based upon willful misconduct would be applied. Under Public, No. 2, Seventy-third Congress, misconduct origin, though not willful, including gross negligence, remains a bar to the receipt of monetary benefits.

The adjudication of compensation or pension claims in all field offices was on a current basis at the close of the fiscal year. Adjudica-

tion agencies were enjoined to carry out the prime objectives of the Veterans' Administration under the law—among them, the effective protection of service connection under Public, No. 141, Seventy-third Congress, and the assignment of permanent ratings wherever possible under the liberal provisions of existing regulations. Out of a total of 249,909 World War active service connected cases under Public, No. 141, Seventy-third Congress, as of June 30, 1938, 198,381 cases were rated on a permanent basis. This constituted an increase of 15,509 over the showing of the preceding fiscal year.

Close attention was given to all the provisions of the 1933 rating schedule and related regulations, with regard to their adequacy in the evaluation of average impairments in earning capacity, and especially with regard to their adequacy in bringing about proper determinations of permanent total disability when the veteran has become permanently unemployable as a result of physical or mental disability. As one aspect of this study, authority had been given, April 6, 1937, to submit for central office review all claims in which the denial of a favorable rating, or a rating considered inadequate, was considered by the veteran to result from schedular inadequacy. Approximately 637 claims were so submitted, but neither the number, which was comparatively small, nor the evidence of direct relationship between disability and unemployment, lacking in the far majority of claims, warranted a determination that the schedule failed in liberality in such a manner as to affect any large number of claims. The policy was applied to taking into account the effect of such factors as unemployment, the man's environment, his age, and those qualities which determine greatly his ability to obtain employment and carry on. The review afforded an opportunity to evaluate the various items of the rating schedule in cooperation with medical officers detailed for the purpose from two of the diagnostic centers, and the conclusions resulting from this study are being prepared for early release.

World War non-service-connected.—This group of totally disabled World War veterans whose disabilities have been determined to be not due to their military service, is a steadily increasing group as is to be expected with the advancing age of veterans and the hazards of disease and injury in civilian life. During this fiscal year the number on the roll increased from 41,594 to 46,748, all at the present total disability rate of \$30 per month unless reduced to \$6 on account of receiving institutional care at Government expense and having no dependents. Of those on the roll, 465 or 0.99 percent, are over 68 years of age; 1,023, or 2.19 percent are over 62 years of age; and 2,524, or 5.40 percent, are over 55 years of age.

Regular Establishment.—During this fiscal year the number of veterans on the pension roll as a result of disability incurred in service in time of peace increased from 33,036 to 33,062. Disbursements decreased from \$8,947,027.17 in 1937 to \$8,868,785.83, and the average monthly value from \$22.17 in 1937 to \$22.07.

Under Public, No. 648, Seventy-fifth Congress, approved June 16, 1938, liberalization was effected, in determinations under Public, No. 2, Seventy-third Congress, so that compensation or pension is payable for disability resulting from venereal disease if in fact innocently acquired, and so that disabilities incurred on furlough or leave of absence, without regard to the interference caused by the absence,

upon performance of regular routine of duty, may be considered in line of duty.

Claims of veterans with service in the regular establishment were indirectly affected by Public, No. 732, Seventy-fifth Congress, "The Naval Reserve Act of 1938," which was enacted on June 25, 1938. Public, No. 159, Seventy-fifth Congress, which was enacted near the close of the fiscal year 1937 amended regulation 1 (a), part II of Public, No. 2, Seventy-third Congress, to grant pension to reserve officers or members of the enlisted reserves of the United States Army, Navy, or Marine Corps, suffering disability while performing active service, including service for training purposes. This act grants a pensionable status to those reservists who were considered to be in the active service by the War Department, Navy Department, or Marine Corps at the time the diseases or injuries or aggravation of preexisting diseases or injuries were incurred. Public, No. 732, Seventy-fifth Congress, in section 304 thereof expressly provides that "For the purposes of this section and of said act all members of the Naval Reserve shall be considered as performing active military or naval service while performing active duty with or without pay, training duty with or without pay, drills, equivalent instruction or duty, appropriate duty, or other prescribed duty, or while performing authorized travel to or from such duties."

DEPENDENTS

War of 1812.—Although 123 years have elapsed since the close of this war, there was at the end of this year one person still receiving pension on account of service rendered by a soldier in this war. This beneficiary is Esther Ann Hill Morgan, Independence, Oreg., daughter of John Hill, private, Clark's and McCumber's Companies, New York Militia, pensioned at the rate of \$20 per month.

Carolina King, of Cheektowaga, New York, whose husband was Darius King, a private of Steven's Company, New York Militia, and who was pensioned at the rate of \$50 per month, died June 28, 1938. She was the last surviving widow-pensioner of this war.

Mexican War.—This war ended May 30, 1848, over 90 years ago. On June 30, 1938, there were 195 widows of veterans of this war on the pension rolls, while payments to this class totaled \$116,687.99 in 1938. This represents a decrease of 26 in the number on the rolls June 30, 1937, and a reduction of \$16,088.35 in disbursements for 1937.

Civil War.—On June 30, 1938, pensions were being paid to the widows, children, brothers, and sisters of 66,873 deceased veterans of this war, as compared with 76,131 at the beginning of this fiscal period, a decrease of 9,258. These pensions were being paid to 64,507 widows, 1,151 children, and 1,434 other beneficiaries. There were 8,651 cases in which \$30 per month was being paid, 50,243 in which the beneficiary was in receipt of \$40 per month as provided by law for widows of the attained age of 70 years, and 1,122 in which \$50 per month was being paid as authorized by law for widows who were the wives of soldiers during their service in this war. There were 5,640 cases in which dependents were in receipt of pensions under special acts of Congress, and 1,217 in which the dependents were being paid pensions under the general laws because of the death of the veteran from causes due to military service. The disbursements during this fiscal period totaled

\$32,784,881.19 as compared with \$37,628,438.76 for last year, a decrease of \$4,843,557.57. The peak in the number on the roll was reached in 1912, when the dependents of 304,373 deceased veterans were receiving pensions.

During this year 1,027 widow and 139 other dependent claims were under consideration, of which 811 were disposed of, leaving 312 widow and 43 other claims pending on June 30, 1938. The number of widows and other dependents dropped from the pension rolls during this year by reason of death was 9,831 or 12.91 percent, of the number on the rolls at the beginning of the fiscal year.

Indian wars.—On account of Indian war service the dependents of 4,426 deceased veterans were in receipt of pensions on June 30, 1938, and to this class \$1,628,059.30 was paid during 1938. These figures represent decreases of 164 in the number of cases on June 30, 1937, and \$53,847.36 in disbursements over last year. The dependents receiving pensions on June 30, 1938, totaled 4,463, and were classified as follows: widows, 4,383; children, 73; and others 7. During this year 286 claims were considered, of which 277 were disposed of.

Spanish-American War.—On June 30, 1938, pensions were being paid to the widows, children, and dependent parents of 53,345 veterans of this war as compared with 50,292 on June 30, 1937, an increase of 3,053. These pensions were being paid to 50,570 widows, 9,586 children, and 521 parents, a total of 60,677. To these beneficiaries \$19,332,593.49 was paid during this year, as compared with \$18,305,668.73 in the previous year, an increase of \$1,026,924.76.

The claims of widows, remarried widows, minor children, and dependents of veterans under consideration during this year numbered 6,657 of which 5,243 were disposed of, leaving 1,414 pending at the close of this year, awaiting receipt of necessary proofs to establish title to pension.

World War—Service-connected death.—On June 30, 1938, compensation was being paid to the widows, children, and dependent parents of 95,118 veterans of the World War who died in service or as a result of diseases or injuries incurred either directly or presumptively in service during said war, as compared with 99,032 at the close of the fiscal year 1937, a decrease of 3,914 cases. This compensation was being paid to 28,135 widows, 37,378 children, and 76,779 parents. Death claims have been paid to date to the widows and dependents of 145,927 deceased veterans.

The disbursements for this purpose during the fiscal year of 1938 totaled \$42,359,416.32, as compared with \$34,301,524.70 in 1937, an increase of \$8,057,891.62. This increase was due to the enactment of Section 3 of Public, No. 304, Seventy-fifth Congress, August 16, 1937, which increased the rates payable to certain widows and dependent parents not barred from receiving it by receipt of installments of Government insurance, and to the liberalization of the definition of the term "widow" by Section 4 of Public, No. 304, Seventy-fifth Congress; and also by a further liberalization contained in Section 3 of Public, No. 514, Seventy-fifth Congress, enacted May 13, 1938, which provides that the widow of a World War veteran shall mean a woman who was married prior to the date of enactment of the act.

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 31 percent died from tuberculosis, 26 percent from

injuries, principally wounds in action, and 23 percent from diseases of the respiratory system, other than tuberculosis.

A study of the awards for this benefit indicates that 35 percent of the deaths on account of which payments were being made on June 30, 1938, occurred prior to July 2, 1921, the official ending date of the World War.

At the close of this year service-connected death compensation payments were being made in 5,845 cases where the dependents reside in United States possessions and foreign countries, the annual value of these awards being \$2,732,100.

Death not due to service.—The act of June 28, 1934, Public, No. 484, Seventy-third Congress, authorized the payment of compensation to the widows and children of World War veterans who died from causes not connected with service while in receipt of compensation for disability rated at 30 percent or more.

To date 31,677 claims have been adjudicated, of which 7,773 have been allowed. On June 30, 1938, payments were being made on 7,422 cases involving 6,024 widows and 12,419 children. The average monthly value per case is \$29.62, and during this year \$2,623,668.90 was disbursed for this benefit, an increase of \$771,686.03 over 1937. The original act provided that benefits could not be paid unless the compensation payable to the veteran at the time of his death was for disability directly connected with service, thereby excluding cases where the 30 percent rating was based, in whole or in part, upon disabilities presumptively connected with service. Another provision denied benefits wherever death was due to misconduct even though compensation had been paid the veteran for directly service-connected disabilities, including wounds received in action. Public, No. 844, approved June 29, 1936, amended Public, No. 484 by including the presumptive cases and by eliminating the misconduct clause.

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

Regular Establishment.—On June 30, 1938, pensions were being paid to the dependents of 8,725 veterans whose death was determined to be the result of disease or injury originating in line of duty in the military or naval service in time of peace. This is an increase of 616 cases during the fiscal year 1938. These pensioners received during this period \$2,645,831.53, an increase of \$178,754.78 over last year. The dependents of these deceased veterans totaled 13,822 and were divided as follows: Widows, 4,767; children, 5,036; and parents, 4,019. Claims considered during this year totaled 1,835, of which number final action was taken in 1,327 cases.

On June 28, 1938, Public, No. 758, Seventy-fifth Congress, was enacted, granting the rates authorized in Veterans Regulation No. 1 (g), Paragraph 2, to persons entitled to pension under the general pension law (sections 4702 and 4707 R. S. as amended) for death resulting from service rendered prior to April 21, 1898. Only 565 claims are involved.

SUMMARY

The following table shows by wars and for the Regular Establishment the number of living veterans receiving monetary benefits, exclusive of insurance and adjusted compensation, on June 30, 1938, and June 30, 1937, and the total payments to them during the fiscal years 1938 and 1937, together with number of deceased veterans on whose account dependents were receiving compensation or pension benefits on June 30, 1938, and June 30, 1937, and the disbursements to dependents for these purposes during the fiscal years 1938 and 1937.

Wars and Regular Establishment	1938		1937	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
Total.....	836,953	\$402,768,695.97	841,937	\$396,030,052.12
Living veterans.....	600,848	301,276,717.25	598,510	299,659,837.31
Deceased veterans.....	236,105	101,491,978.72	243,427	96,370,214.81
War of 1812, deceased veterans.....	1	840.00	2	840.00
Mexican War, deceased veterans.....	195	116,687.99	221	132,776.34
Indian wars.....	7,240	3,517,221.29	7,709	3,493,443.33
Living veterans.....	2,814	1,889,161.99	3,119	1,811,536.67
Deceased veterans.....	4,426	1,628,059.30	4,590	1,681,906.66
Civil War.....	71,921	39,233,134.65	83,162	46,595,957.96
Living veterans.....	5,048	6,448,253.46	7,031	8,967,519.20
Deceased veterans.....	66,873	32,784,881.19	76,131	37,628,438.76
Spanish-American War.....	224,100	118,183,018.33	225,653	114,924,124.83
Living veterans.....	170,755	98,850,424.84	175,361	96,618,456.10
Deceased veterans.....	53,345	19,332,593.49	50,292	18,305,668.73
World War.....	491,709	230,203,176.35	484,045	219,468,805.74
Living veterans.....	389,169	185,220,091.13	379,963	183,315,298.17
Deceased veterans.....	102,540	44,983,085.22	104,082	36,153,507.57
Regular establishment.....	41,787	11,514,617.36	41,145	11,414,103.92
Living veterans.....	33,062	8,868,785.83	33,036	8,947,027.17
Deceased veterans.....	8,725	2,645,831.53	8,109	2,467,076.75

RETIREMENT OF EMERGENCY OFFICERS OF THE WORLD WAR

On June 30, 1938, there were 1,854 emergency officers of the World War entitled to retirement pay, as compared with 1,869 on June 30, 1937, a decrease of 15 during this fiscal period. Of the 1,854 officers on the active roll at the close of this year, 1,818 were receiving full payment. In the remaining 36 cases, there was a complete forfeiture of retirement in 23 and a partial in 13. Eighteen of the complete forfeitures were due to the application of section 212 of Public, No. 212, Seventy-second Congress, approved June 30, 1932, which provided that in case the salary of any retired officer (except those whose disability was incurred in combat with an enemy of the United States) in the employ of the Federal Government together with the retirement pay exceeds \$3,000 per annum, the retirement pay should be reduced or discontinued to the extent to which the sum of the two equal \$3,000. Of the remaining five complete forfeitures three were on account of active duty in the National Guard and two because the beneficiary was incompetent and had an estate of over \$1,500. Of the 13 partial forfeitures 7 were due to the application of section 212

of Public, No. 212, hereinbefore mentioned and 6 because the beneficiaries were receiving retirement pay as enlisted men of the Regular Army.

The average monthly payment for officers receiving full retirement pay was \$136.96, based on the annual value of the roll at the close of this year, as compared with \$136.99 on June 30, 1937, a decrease of 3 cents.

The disbursements for this purpose during the fiscal year 1938 totaled \$3,117,230 as compared with \$3,138,956 in 1937, a decrease of \$21,726. Of the 1,854 officers entitled to retirement at the close of this year, 1,818 served in the Army, 24 in the Navy, and 12 in the Marine Corps.

INSURANCE

At the close of the fiscal year, there were 602,614 Government life (converted) insurance policies in force, aggregating \$2,569,240,190 of insurance as compared with 596,832 policies in force, aggregating \$2,577,982,119 of insurance at the close of the preceding fiscal year.

The net increase of 5,782 policies during the fiscal year 1938 is in excess of the increases during the fiscal years 1937 and 1936. There was a decrease of \$8,741,929 in the amount of insurance in force during the fiscal year 1938 as compared with a decrease during the fiscal year 1937, amounting to \$12,500,160. The number of new policies issued during the fiscal year 1938 is 28,335 as compared with 22,983 issued during the previous fiscal year.

A new dividend schedule was adopted January 1, 1938, and there has been reserved for the payment of dividends the sum of \$8,173,000 to be distributed to policyholders entitled in accordance with this schedule on the anniversary dates of their policies during the calendar year of 1938.

There was in force at the end of the calendar year 1937 a total disability insurance amounting to \$102,811,517 issued in connection with 19,413 Government life-insurance policies in accordance with section 311 of the act as amended July 3, 1930, and total disability insurance amounting to \$2,487,000 issued in connection with 582 policies in accordance with the amendment of May 29, 1928.

Applications.—Applications for United States Government life (converted) insurance, approved during this fiscal year totalled 28,335, aggregating \$84,362,349, as compared with 22,983 applications amounting to \$65,891,266 approved during the fiscal year 1937. The total number of applications approved to June 30, 1938, is 1,005,004 amounting to \$4,307,701,272 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 1938.

Date	Number	Amount	Date	Number	Amount
1937					
July	2,179	\$7,991,401	January	2,195	\$5,648,822
August	1,799	4,589,151	February	2,156	5,441,781
September	3,158	8,597,279	March	2,621	6,980,642
October	2,706	9,338,506	April	2,234	6,458,600
November	2,307	6,916,731	May	2,550	6,797,982
December	2,262	7,144,930	June	2,168	8,456,524
			Total	28,335	84,362,349

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, 1938, classified by plan.

	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life	207,050	\$1,013,791,912	20.60	23.53	\$4,896.36
20-payment life	257,766	1,013,441,117	25.65	23.53	3,931.63
30-payment life	36,862	181,461,898	3.67	4.21	4,922.74
20-year endowment	240,849	617,222,202	23.96	14.33	2,562.69
30-year endowment	45,216	187,827,852	4.50	4.36	4,154.01
Endowment at age 62	44,726	209,574,700	4.45	4.87	4,685.75
5-year convertible term	145,381	960,349,711	14.47	22.29	6,605.74
5-year level premium term	27,154	124,031,880	2.70	2.88	4,567.72
Total	1,005,004	4,307,701,272	100.00	100.00	4,286.25

Policies in force.—At the close of this fiscal year there were in force 602,614 United States Government life (converted) insurance policies amounting to \$2,569,240,190 insurance. During this fiscal year 809 policies amounting to \$3,906,101 insurance were reinstated. The following table shows by fiscal years the number and amount of yearly renewable term and United States Government life insurance in force.

Fiscal year ended June 30—	Yearly renewable term insurance		United States Govern- ment life insurance		Total	
	Number	Amount	Number	Amount	Number	Amount
1921	397,890	\$2,980,660,235	253,164	\$868,715,500	651,054	\$3,849,375,735
1922	300,926	2,314,663,588	280,852	1,033,736,886	581,778	3,348,400,474
1923	240,291	1,854,145,796	319,774	1,216,064,021	560,065	3,070,209,817
1924	209,385	1,609,030,534	353,215	1,375,542,924	562,600	2,984,573,458
1925	177,328	1,372,091,391	375,012	1,492,937,338	552,340	2,865,028,729
1926	130,103	1,008,511,344	423,557	1,773,075,664	553,660	2,781,587,008
1927	87,100	672,074,816	500,880	2,220,998,824	587,980	2,893,044,640
1928	266	1,654,277	660,108	3,111,994,905	660,374	3,113,649,182
1929	229	1,342,290	649,837	3,058,577,039	650,036	3,059,919,329
1930	204	1,142,314	648,044	3,041,601,101	648,248	3,042,743,415
1931	91	506,276	645,964	3,023,938,351	646,055	3,024,444,627
1932	29	246,134	641,218	2,977,083,467	641,247	2,977,329,601
1933		616,069	2,782,708,583	616,059	2,782,708,583	
1934		598,226	2,666,733,150	598,226	2,666,733,150	
1935	121	389,145	590,744	2,605,011,255	590,865	2,605,400,400
1936	149	439,403	593,064	2,590,482,279	593,213	2,590,921,682
1937	150	356,519	596,832	2,577,982,119	596,982	2,578,338,638
1938	349	653,183	602,614	2,569,240,190	602,963	2,569,893,373

Policies surrendered for cash and paid-up insurance.—United States Government life-insurance policies provide that after having been in force 1 year they may be surrendered for cash or paid-up insurance. During this fiscal year, there were 9,129 policies, representing \$26,202,-985.31 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1938, is 122,873, representing \$388,180,418 insurance.

During this fiscal year policies having a total face amount of \$1,135,500 were surrendered for paid-up insurance, while 213 policies having a total face amount of \$472,722 paid-up insurance were issued. Through June 30, 1938, policies having a total face amount of \$24,405,-520 have been surrendered for paid-up insurance, and 4,497 policies having a total face amount of \$5,521,922.04 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, 1938, premiums amounting to \$62,821,033.94 were received on United States Government life insurance policies. The amount of United States Government life-insurance premiums received to date totals \$1,000,014,326.06.

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

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

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

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

Since no additional premium is charged for the benefit granted on account of total permanent disability, it is necessary to make provision for the cost of this benefit out of earnings which otherwise would be considered as surplus, if no benefit on account of total permanent disability were provided, before any part of these earnings can be distributed as dividends.

The present schedule of dividend payments is the result of an extensive study made by competent and disinterested consulting actu-

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

There were 407,524 dividends amounting to \$7,409,905.18 paid during the fiscal year ending June 30, 1938. The total dividends paid to date are 7,757,754 amounting to \$84,022,647.06.

Converted claims.—Through June 30, 1938, a total of 37,303 awards had been made on account of death and 11,646 by reason of permanent and total disability. These death awards involved the payment of insurance in the amount of \$212,641,245, of which \$153,631,240 was disbursed in lump-sum payments to 28,255 beneficiaries. Death cases numbering 3,393 having insurance amounting to \$13,733,157 have been terminated due to expiration of installment payments. Payments of converted insurance averaging \$35.34 monthly are being made to 10,116 permanently and totally disabled veterans.

During the calendar year 1937 awards were made to the beneficiaries of 2,723 deceased veterans, and 1,184 awards were made to veterans with permanent and total disabilities as compared with 3,110 and 826, respectively, during the calendar year 1936.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1937 shows that 27 percent of the policies were ordinary life, 23 percent were 20-payment life, 17 percent 20-year endowment, and 13 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 21 percent were 5-year convertible term, 31 percent were ordinary life, 18 percent 20-payment life, and 14 percent were 20-year endowment.

Term and automatic claims.—The disbursements for term and automatic insurance during this year totaled \$82,521,520, and to date \$2,089,005,964, which is \$1,634,668,881 in excess of the \$454,337,083 received in premiums. On June 30, 1938, monthly installments of term insurance were being paid to 11,582 permanently and totally disabled veterans and to the beneficiaries of 106,392 deceased veterans, as compared with 12,040 disability and 119,966 death awards on June 30, 1937. The relatively large decrease in death awards during this year was due principally to the termination of 9,832 cases between October 1937 and June 30, 1938, by the payment of the last of 240 monthly installments. A much larger reduction can be expected in the next fiscal year because of the many veterans who died in 1918 and 1919. The other factor contributing to this decrease was the payment in lump sum of the commuted value of the unpaid installments upon the death of the beneficiary named in the policy, as authorized in section 303 of the World War Veterans' Act. These lump sum payments totaled \$8,172,526 during this year and \$185,069,425 to date. In addition, \$695,851 was paid during this year on 175 compromise cases authorized under Public, No. 78, Seventy-third Congress, June 16, 1933, of which 123 were disability and 52 death cases. To date \$4,140,588 has been paid on 1,023

compromise cases authorized under this act, of which 746 were disability and 277 death cases. Permanent total disability payments averaging \$47.96 per month are being made on insurance valued at \$96,602,881. The States having the largest number of veterans receiving these payments are as follows: New York, 999; California, 985; Pennsylvania 634; Illinois, 598; and Massachusetts, 484. An analysis of the disabilities for which term insurance is being paid discloses the fact that neuropsychiatric diseases are the disabling cause in 49.91 percent of the awards, tuberculosis in 24.10 percent, and general medical and surgical conditions in 25.99 percent. Awards of insurance to permanently and totally disabled veterans have been terminated in 26,760 cases. In 14.96 percent of these cases the reason for termination was recovery and in 82.25 percent the death of the veteran.

Considering the terminations among veterans permanently and totally disabled because of tuberculosis, 13.45 percent recovered, 85.25 percent died. In the neuropsychiatric group, 16.32 percent recovered and 76.21 percent died, while in the general medical and surgical group 18.39 percent recovered and 77.53 percent died.

It is noted that of the 106,392 death claims on which installments are now being paid, 90,938, or 85.47 percent of the veterans died prior to the official closing date of the World War, July 2, 1921. These payments are being made to 57,357 parents, 19,111 widows, 2,128 children, and 27,796 other beneficiaries. The largest number of active death awards are in the following States: New York, 9,862; Pennsylvania, 7,706; and Illinois, 5,938.

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 289 permanently and totally disabled veterans, of whom 196, or 67.82 percent, are suffering from neuropsychiatric diseases; 52 or 17.99 percent from tuberculosis; and 41 or 14.19 percent from general medical and surgical conditions. In the cases of 1,544 deceased veterans, this insurance is being paid to their beneficiaries, classified as follows: 1,201 parents, 175 widows, and 168 children. During this fiscal year, 3,616 cases were terminated by the payment of the last of 240 monthly installments.

FINANCE

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

Appropriations:	Disbursements
Salaries and expenses-----	\$85, 752, 149. 00
Printing and binding-----	128, 369. 72
Hospital and domiciliary facilities and services, Veterans' Administration-----	9, 311, 252. 65
National Industrial Recovery, Veterans' Administration, 1933-39-----	35, 607. 12
Army and Navy pensions and military and naval compensation-----	402, 783, 695. 97
Military and naval insurance-----	82, 521, 520. 30
Adjusted service and dependent pay-----	1, 352, 099. 16
Vocational rehabilitation-----	¹ 1, 084. 69
Military and naval family allowance-----	¹ 889. 40
Miscellaneous-----	40, 111. 61

¹ Credits.

Trust funds:	Disbursements
United States Government life-insurance fund-----	² \$31,635,613.35
Adjusted service certificates-----	13,837,588.33
Army allotments-----	¹ 419.71
General Post Fund-----	192,438.01
Funds due incompetent beneficiaries-----	117,846.38
Personal funds of patients, Veterans' Administration-----	2,123,823.93
 Total-----	 629,829,721.73

¹ Credits.² Includes encumbrances.

The amount shown for the appropriation "Salaries and Expenses" includes net disbursements of \$1,345,000 from allotments made to other Government agencies for the care and treatment of Veterans' Administration beneficiaries.

LEGAL ACTIVITIES

LEGISLATION

The fiscal year embraced the close of the first session of the Seventy-fifth Congress (July 1, 1937–August 21, 1937), all of the second session (November 15, 1937–December 21, 1937), and all of the third session (January 3, 1938–June 16, 1938). During this period 1,765 bills were introduced pertaining to veterans' benefits, many of which had for their purpose material changes in existing laws affecting veterans' relief. Of these, 1,032 were public bills and 733 were for private relief. There were prepared 567 digests on bills introduced on and after July 1, 1937, and the current action of Congress reported thereon. Digests on 633 bills which had been introduced in the Seventy-fifth Congress prior to July 1, 1937, and which were still pending during the fiscal year were also maintained on a current basis in order to reflect congressional action thereon. There were 27 drafts of proposed bills prepared in accordance with the requests of committees and Members of Congress. Eighty-nine résumés and studies of various laws concerning rights of veterans and their dependents were prepared. One hundred ninety-nine reports were furnished committees of Congress on pending legislation and six were furnished to individual Members. Fifty-one reports were furnished the Bureau of the Budget and the President regarding proposed legislation.

New legislation.—Public, No. 288, Seventy-fifth Congress, first session, August 14, 1937, amends section 4 of the Adjusted Compensation Payment Act, 1936, as amended, to provide that the amount of any payment on account of an adjusted service certificate of a deceased veteran (including any payment heretofore made) which, under the law of the State or country pursuant to which the estate of the deceased veteran would be distributed, would otherwise escheat to such State or country, shall escheat to the United States and shall be covered into the general funds of the Treasury.

Public, No. 304, Seventy-fifth Congress, first session, August 16, 1937, an act to liberalize the provisions of existing laws governing service-connected benefits for World War veterans and their dependents, and for other purposes, provides as follows:

Section 1 provides that compensation to a widow, child, or children of a deceased World War veteran under Public, No. 484, Seventy-third Congress, as amended by Public, No. 844, Seventy-fourth Congress, shall not be denied if the veteran was suffering from a service-connected disability of 20 per centum degree or more at time

of death. The prior minimum degree of disability required was 30 per centum. The section does not apply to a widow unless a child was born of her marriage to the veteran.

NOTE.—This section was repealed by section 4, Public, No. 514, Seventy-fifth Congress, third session, May 13, 1938.

Section 2 amends section 4 of Public, No. 484, Seventy-third Congress, so as to permit a post mortem finding of service connection. A ruling of the Comptroller General (A-68297; Dec. 14, 1935) precluded such determinations under Public, No. 484.

Subject to certain limitations which will hereafter be noted, section 3 provides for increases in rates of service-connected death compensation as follows: For widows between 50 and 65 years of age, an increase from \$35 to \$37.50 a month; for widows over 65, an increase from \$40 to \$45 a month; for a dependent parent, an increase from \$20 to \$45 a month. In case of both a dependent mother and father, the rate for each is increased from \$15 to \$25 a month. If a deceased veteran's dependent is receiving compensation and insurance in an amount equal to or in excess of the amount of compensation authorized by the section, the increased rate is not applicable. As to widows and children the total compensation payable may not exceed \$75 a month.

Section 4 defines the term "widow of a World War veteran." While the delimiting marriage date of July 3, 1931, is retained, a new provision includes a widow of a World War veteran regardless of the date of marriage, provided a child was born of such marriage. The section also provides that compensation shall not be payable to a widow unless there was continuous cohabitation with the veteran from date of marriage to date of death, except where there was a separation without fault on the part of the widow.

NOTE.—This section was repealed by section 4, Public, No. 514, Seventy-fifth Congress, third session, May 13, 1938.

Section 5 provides that, except as to emergency officers' retirement pay, reenlistment after November 11, 1918, and before July 2, 1921, provided there was prior service between April 6, 1917, and November 11, 1918, shall be considered as World War service under the laws providing benefits for World War veterans and their dependents.

Section 6 provides that death compensation shall be effective as of the date of death of the World War veteran if claim is filed within 1 year after death. Previously such an award was effective from date of application.

Section 7 adds a new section, to be known as section 312, to the World War Veterans' Act, 1924, as amended, providing that as to automatic insurance, yearly renewable term insurance, and United States Government life (converted) insurance issued prior to December 15, 1936, the permanent loss of the use of both feet, of both hands, or of both eyes, or of one foot and one hand, or of one foot and one eye, or of one hand and one eye, or the loss of hearing of both ears or the organic loss of speech, shall be deemed total permanent disability for insurance purposes.

Section 8 grants authority to the Administrator of Veterans' Affairs to pay to the dependents of an incompetent veteran receiving compensation under title III of the act of March 28, 1934 (Public, No. 141, Seventy-third Cong.), who disappears, the amount of compensa-

tion payable to dependents of deceased veterans who die from war service connected disabilities, except that payment shall not exceed the amount of compensation payable at the time of the veteran's disappearance. A similar provision already exists with reference to benefits payable under Veterans regulations promulgated pursuant to Public, No. 2, Seventy-third Congress.

Section 9 makes the penal and forfeiture provisions relating to pensions and compensation contained in Public, No. 2, Seventy-third Congress, applicable to claims for compensation under Public, No. 484, Seventy-third Congress, as amended by Public, No. 844, Seventy-fourth Congress, and this act.

Public, No. 338, August 23, 1937, extends further time for naturalization to alien veterans of the World War under the act approved May 25, 1932 (47 Stat. 165), and also extends the same privileges to certain veterans of countries allied with the United States during the World War.

Public, No. 354, August 25, 1937, Third Deficiency Appropriation Act, fiscal year 1937, appropriates \$6,713.25 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 355, August 25, 1937, granting pensions and increases of pensions to certain soldiers who served in the Indian wars from 1817 to 1898, and for other purposes, provides increased pensions for Indian war veterans so that a veteran aged 62 will receive \$25 per month in place of the prior rate of \$20; aged 68, \$35 in place of the prior rate of \$30; aged 72, \$45 in place of the prior rate of \$40; aged 75, \$55 in place of the prior rate of \$50. The measure provides an increase from \$20 to \$55 per month for disability in place of \$20 to \$50 authorized under prior law. There is also provided a pension of \$72 per month for Indian war veterans who are now or may hereafter become, on account of age or physical or mental disability, helpless or blind, or so nearly helpless or blind as to require the regular aid and attendance of another person. It also contains a limitation that an amount in excess of \$50 per month shall not be paid to any person under the provisions of the measure while an inmate of the United States Soldiers' Home or of any national or State soldiers' home.

Public, No. 357, August 25, 1937, to afford protection of pension benefits to peace-time veterans placed on the pension rolls after March 19, 1933, and for other purposes, cancels paragraph X of Veterans Regulation No. 10, as amended. That paragraph contained restrictive provisions as to the payment of pensions to a person holding an office or position, appointive or elective, under the United States Government, or the municipal government of the District of Columbia, or under any corporation, the majority of stock of which is owned by the United States. The paragraph had become almost inoperable as a result of legislation enacted by the Congress subsequent to March 20, 1933.

Public, No. 434, Seventy-fifth Congress, third session, February 24, 1938, provides "That the Attorney General of the United States is hereby authorized to agree to a judgment to be rendered by the presiding judge of the United States court having jurisdiction of the case, pursuant to compromise approved by the Attorney General upon the recommendation of the United States attorney charged with the defense, upon such terms and for sums within the amount claimed to be payable, in any suit brought under the provisions of the World War

Veterans' Act, 1924, as amended, on a contract of yearly, renewable term insurance which may be now pending or hereafter may be filed, and the Administrator of Veterans' Affairs is hereby authorized and directed to make payments in accordance with any such judgment: *Provided*, That the Comptroller General of the United States is hereby authorized and directed to allow credit in the accounts of disbursing officers of the Veterans' Administration for all payments of insurance made in accordance with any such judgment: *Provided further*, That all such judgments shall constitute final settlement of the claim and no appeal therefrom shall be authorized."

Public, No. 440, March 5, 1938, First Deficiency Appropriation Act, fiscal year 1938, appropriates \$26,243.25 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 494, April 26, 1938, "An Act to authorize the transfer of certain military reservations to other agencies of the Government and to the people of Puerto Rico, and for other purposes," provides for the transfer from the War Department to the Veterans' Administration of 23 acres of the Fort Miley, Calif., Military Reservation.

Public, No. 510, May 13, 1938, establishes the 11th day of November in each year as a legal holiday to be known as Armistice Day, and to be dedicated to the cause of world peace.

Public, No. 514, May 13, 1938, has two general purposes, viz, to liberalize the provisions of Public, No. 484, Seventy-third Congress, June 28, 1934, as amended, and to prescribe a definition of the term "widow of a World War veteran."

Section 1 amends section 1 of Public, No. 484, Seventy-third Congress, as amended by section 1 of Public, No. 844, Seventy-fourth Congress, June 29, 1936, and section 1, Public, No. 304, Seventy-fifth Congress, August 16, 1937, so as to reduce the requisite degree of service connected disability from 20 per centum to 10 per centum and to remove the limitation which bars payment of compensation to a widow unless a child was born of her marriage to the veteran.

Section 2 amends section 4 of Public, No. 484, Seventy-third Congress, as amended by section 2 of Public, No. 304, Seventy-fifth Congress, which provides for establishment after the death of the veteran of service connection of disability and degree thereof at time of death by changing the degree of disability which must be shown to have existed at the veteran's death from 20 per centum to 10 per centum. It also removes the time limit for filing proof and evidence of degree of disability at time of death and service-connection thereof.

Section 3, which incorporates the second general purpose of the act, provides that for the purpose of payment of compensation under the laws administered by the Veterans' Administration the term "widow of a World War veteran" shall mean a woman who was married prior to the date of enactment of the act to the person who served. The delimiting date of marriage under the prior law was July 3, 1931, except that the definition included as a widow a woman who was married to the veteran at any time, providing a child was born of that marriage. The act eliminates the latter provision and includes marriages prior to May 13, 1938, the date of enactment of Public, No. 514.

This section contains the following provisions of the prior law, section 4 of Public, No. 304, Seventy-fifth Congress, August 16, 1937: (1) provisions governing proof of marriage, except that the law of the

place where the ceremony was performed at the time thereof will no longer be for application; (2) the requirement, as to the widow of continuous cohabitation with the person who served from date of marriage to date of death, except where there was a separation which was due to the misconduct of, or procured by, the person who served, without the fault of the widow; and (3) denial of compensation to a widow who has remarried either once or more than once, and where compensation is properly discontinued by reason of remarriage it shall not thereafter be recommended.

Section 4 repeals sections 1 and 4 of Public, No. 304, Seventy-fifth Congress.

Public, No. 534, May 23, 1938, Independent Offices' Appropriation Act, 1939, provides a total appropriation for the Veterans' Administration of \$547,917,500, made up of the following items: \$93,000,000 for various administrative expenses, including repairs, alteration or improvement of existing facilities; \$112,500 for printing and binding; \$410,000,000 for compensation, pensions, gratuities, and allowances, including emergency officers' retirement pay and annuities; \$40,055,000 for military and naval insurance; \$250,000 for adjusted service and dependent pay; and \$4,500,000 for construction of hospital and domiciliary facilities.

Section 5 of this Act provides as follows:

SECTION 5. No part of any appropriation contained in this Act or authorized hereby to be expended shall be used to pay the compensation of any officer or employee of the Government of the United States, or of any agency the majority of the stock of which is owned by the Government of the United States, whose post of duty is in continental United States unless such person is a citizen of the United States, or a person in the service of the United States on the date of the approval of this act who being eligible for citizenship has filed a declaration of intention to become a citizen or who owes allegiance to the United States.

Public, No. 541, May 24, 1938, "granting pensions and increases of pensions to certain soldiers, sailors, and nurses of the War with Spain, the Philippine Insurrection, or the China Relief Expedition, and for other purposes," provides as follows:

Section 1 provides a pension of \$60 a month to veterans who served 90 days or more in the Spanish-American War, including the Philippine Insurrection and the China Relief Expedition, between April 21, 1898, and July 4, 1902, and have been honorably discharged or who, having served less than 90 days, were discharged for disability incurred in service in line of duty, upon reaching the age of 65 years. The prior service pension rate for Spanish-American War veterans aged 65 was \$30 a month, unless the veteran were disabled, in which case the pension rate ranged from \$20 to \$60 a month, depending upon the degree of disability. The prior law required the attainment of age 75 years to be eligible for \$60 where the pension was based upon age alone.

Section 2 increases the prior rate of \$72, payable if the veteran, as described in the preceding paragraph, is helpless or blind or so nearly helpless or blind as to need or require the regular aid and attendance of another person, to \$100 a month.

Section 3 provides that pensions under the Act shall commence from the date of application therefor, after approval of the act.

Section 4 provides that the act shall not affect or diminish additional pension to those on the Army and Navy Medal of Honor Roll; that pensioners who are inmates of the United States Soldiers' Home or

any national or State soldiers' home shall not be paid more than \$50 a month under the Act while the Government contributes toward defraying the expense incurred in providing such inmates with domiciliary care; and that any pension paid under the act shall be in lieu of any other pension to which a person might be entitled under any other war service pension act.

Section 5 provides that the Act shall not be construed to diminish or reduce any pension heretofore granted.

Public, No. 648, June 16, 1938, amends Veterans Regulation No. 10-Series with respect to two provisions. The first amendment changed the definition of what constitutes incurrence of disease or injury "in line of duty", as set forth in paragraph VIII, Veterans Regulation No. 10-Series. Prior to the amendment a disability incurred while on furlough or leave of absence for a period of time which was considered to interfere materially with the performance of regular duty was not deemed to have been incurred in line of duty. This limitation is removed by Public, No. 648. Incurrence of disability during authorized furlough or leave of absence irrespective of the duration thereof, will not be considered in the same category with disability incurred while on actual duty.

The second amendment changes the definition of "misconduct disability" as contained in paragraph IX, Veterans Regulation No. 10-Series, so as to remove the phrase "other than through the sexual relation" which previously barred payment of pension to a veteran or his dependent by precluding establishment of innocent acquirement of venereal disease through the marital relation.

Public Resolution No. 122, June 21, 1938, the "Work Relief and Public Works Appropriation Act of 1938" contains several provisions relating to veterans.

Section 10, title I, provides that in the employment of persons on emergency relief projects, applicants in actual need whose names have not theretofore been placed on relief rolls shall be given the same eligibility for employment as applicants whose names have heretofore appeared on such rolls, but "that the fact that a person is entitled to or has received either adjusted service bonds or a Treasury check in payment of an adjusted compensation certificate shall not be considered in determining actual need of such employment."

Section 11, title I, provides that first order of preference in employment shall be given to "Veterans of the World War and the Spanish-American War and veterans of any campaign or expedition in which the United States has been engaged (as determined on the basis of the laws administered by the Veterans' Administration) who are in need and are American citizens."

The second paragraph of section 15, title I, grants a preference in retention in Federal employment in the District of Columbia to soldiers, sailors, and marines, their widows, and wives of injured soldiers, sailors, and marines who themselves are not qualified.

Title II, Public Works Administration projects, allots not to exceed \$200,000,000 for four classes of Federal construction projects, one of which is "for hospitals and domiciliary facilities of the Veterans' Administration (including the acquisition of land and sites therefor) and any such allotments shall be available for the purposes and under the conditions specified in the appropriation for 'Hospitals and domiciliary facilities' in the Independent Offices Appropriation Act, 1939."

Public, No. 697, June 22, 1938, provides that members of the Navy and Marine Corps who enlisted between April 21, 1898, and July 4, 1902, and who were discharged for fraudulent enlistment because of minority or misrepresentation of age and who were otherwise entitled to honorable discharge, shall be held and considered to have been honorably discharged from the Navy or Marine Corps on the date of actual separation therefrom. Members of the Army similarly situated were granted similar relief by Public, No. 108, Seventy-fifth Congress, May 25, 1937.

Public, No. 723, June 25, 1938, Second Deficiency Appropriation Act, fiscal year 1938, appropriates \$15,730.25 for payment of judgments and authorized claims affecting the Veterans' Administration.

Section 206 of this act contains a provision similar to Section 5, Public, No. 534, Seventy-fifth Congress, May 23, 1938, previously quoted.

Public, No. 732, June 25, 1938, providing for the creation, organization, administration, and maintenance of a Naval Reserve and a Marine Corps Reserve, contains a provision in section 304 which affects the Veterans' Administration. That section, after extending to any member of the Naval Reserve who is physically injured in line of duty while performing active military or naval service, or to the beneficiaries of any such Reservist who dies as the result of such physical injury the benefits prescribed by law for civil employees of the United States who are physically injured in the line of duty or who die as a result thereof, provides:

That where a person who is eligible for the benefits prescribed by this section is also eligible for pension under the provisions of the Act of June 23, 1937, entitled "An Act to amend the provisions of the pension laws for peacetime service to include Reserve officers and members of the enlisted Reserves" (50 Stat. 305), he shall elect which benefit he shall receive, and for the purposes of this section and of said Act all members of the Naval Reserve shall be considered as performing active military or naval service while performing active duty with or without pay, training duty with or without pay, drills, equivalent instruction or duty, appropriate duty, or other prescribed duty, or while performing authorized travel to or from such duties.

The act of June 23, 1937, (Pub., No. 159, 75th Cong.), cited in the foregoing quotation amends Veterans Regulation No. 1 (a), part II, paragraph I (a), governing eligibility for peacetime service-connected disability or death in line of duty to provide that active service, including service for training purposes, performed by a Reserve officer or member of the Enlisted Reserves of the United States Army, Navy, or Marine Corps, shall be considered as active service for the purposes of granting pension under part II of Veterans Regulation No. 1 (a), as amended.

Public, No. 734, June 25, 1938, is designed to facilitate the disposition of property left by deceased veterans on premises used as Veterans' Administration facilities and to eliminate certain difficulties, delays, and expenses heretofore incurred in the disposition of such property.

Section 1 provides that if a person dies in a Veterans' Administration facility, leaving a will probated under the law of his domicile or of the place where the facility is located, the personal property of such decedent situated at the facility shall vest in the person or persons entitled thereto under the provisions of his will.

If the decedent leaves property at the facility not disposed of by will it will vest in the persons entitled to take the same by inheritance under laws of decedent's domicile. This provision does not apply to property to which the United States is entitled, except where such title is divested out of the United States.

Upon demand, the property will be delivered to a qualified administrator, after which neither the United States nor any officer or employee thereof shall be liable therefor.

Sections 2 to 7, inclusive, deal with assets left or found on the premises of a soldiers' home, a hospital, or a facility now under the jurisdiction of the Veterans' Administration, either of known or unknown ownership. These sections provide an expeditious method of transferring possession of property left or found on a facility to the person previously designated by the deceased or to certain classes of relatives under varying circumstances as to the existence or non-existence of administration and cover cases where a decedent left a will as well as those in which he did not and sale of unclaimed property and disposition of the proceeds thereof. The provisions are made applicable to property on hand at the date of enactment as well as that subsequently left or found in facilities. They apply to all property of the decedent which is on the reservation. The sections also apply to any property left or found on the reservation. Provision is made for notice to be given in the manner prescribed.

Section 8 provides for the relinquishment to the States, Territories, insular possessions, or dependencies of the United States of jurisdiction pertaining to the administration of estates of decedents as may have been ceded to the United States by such authorities respecting the Federal reservation on which is situated any Veterans' Administration facility.

Section 9 defines the term "Veterans' Administration facility" as used in this act.

Section 10 authorizes the Administrator of Veterans' Affairs to promulgate regulations to effectuate the provisions of the act. Decisions of the Administrator, or anyone acting for him, shall not be reviewable administratively by any other officer of the United States.

Public, No. 758, June 28, 1938, provides that dependents of members of the armed forces who served prior to April 21, 1898 (commencement of Spanish-American War), who died while in such military service or by reason of disease or disability incurred therein, shall receive pensions at the rates provided by paragraph III, Part II, Veterans Regulation No. 1-Series. These rates apply to dependents of persons who served subsequent to April 21, 1898, during other than a war period.

Public, No. 774, June 29, 1938, "to provide for a national cemetery in every State," authorizes the Secretary of War to accept on behalf of, and without cost to, the United States, from any State title to such land as he deems suitable for national cemetery purposes. Upon acquisition of the land, the Secretary would be authorized to establish thereon a national cemetery and to provide for its care and maintenance.

INTERPRETATIVE LAW

During the year approximately 1,073 formal and precedent opinions were rendered interpreting the provisions of the various laws granting benefits to veterans and their dependents and the laws governing

administrative activities embracing contracts, property, fiscal matters, personnel, etc. Of these opinions 66 pertain to pensions, 59 to compensation rights, 107 to insurance benefits, 62 to medical treatment, domiciliary care, and hospitalization in veterans' hospitals, 37 to adjusted compensation, 3 to emergency officers' retirement, 6 to claims of creditors, 24 to questions on burial, 435 to questions of marriage and divorce, 38 to legitimacy of children, 32 to furnishing information, 23 to recognition of attorneys and attorneys' fees, and 181 to questions of administration, contracts, property damage, and other miscellaneous matters.

In addition, 6,643 memorandum opinions, etc., were prepared.

In passing upon applications of admission to practice before the Administration during the fiscal year 1938 the following matters were completed: 474 applications of attorneys were approved and 37 denied, 2 applications of agents were approved and 10 denied.

Civil litigation.—Thirty suits were disposed of as follows: 1 suit filed in the Court of Claims for balance due on contract, judgment for plaintiff; 2 suits for damages, 1 against Administration official for personal injuries, judgment for plaintiff; 1 against Administration official for personal injuries, dismissed; 2 injunctions, 1 suit to restrain payment of pension money into pension fund, dismissed, 1 suit for injunction and appointment of receiver, dismissed; 1 mandatory injunction, suit for pension money due veteran's estate, dismissed; 7 mandamus suits, dismissed; 10 recovery suits, 1 to recover erroneous payments of compensation, judgment for plaintiff, 1 to recover overpayment of insurance, dismissed, 4 to recover adjusted service certificates erroneously issued, dismissed, 1 to recover insurance payments made in error, dismissed, 1 to recover insurance due veteran's estate, dismissed, 1 to recover damages for failure to complete contract, dismissed, 1 to recover proceeds under adjusted service certificate, dismissed; 6 recovery—post fund cases, to recover pension money deposited in Post Fund, dismissed; 1 subrogation, suit for personal injuries, dismissed.

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

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

under the appropriate provision of the Federal Criminal Code or other applicable Federal penal statute.

There were pending in the Veterans' Administration on June 30, 1937, 288 cases which were in the course of consideration and investigation. During the fiscal year, 539 complaints of violations of laws were received, considered, and investigated, which, with the number on hand, made a total of 827 cases. Two hundred and forty-two of these cases were submitted to the Department of Justice for consideration of United States attorneys and 408 were closed without reference to the Department of Justice on account of the lack of evidence, expiration of the period of the statute of limitations, and so forth. A total of 177 cases remained in the course of investigation on June 30, 1938.

There were pending in the Department of Justice on June 30, 1937, a total of 261 cases. There were submitted during the fiscal year 242 cases, making a total of 503 cases. Of these, 266 were disposed of by the Department of Justice, leaving a balance on June 30, 1938, of 237 cases.

The 266 cases were disposed of as follows:

Acquittals	3
No bills	37
Convictions	104
Closed by Department of Justice	97
Nolle prosequi	16
Defendant died after indictment	3
Defendant died before indictment	1
Statute of limitations bars prosecution	3
Filed away with leave to reinstate	2
Total	266

In explanation it may be stated that the 97 cases closed by the Department of Justice were cases wherein it was believed that, on account of mitigating circumstances, a successful prosecution would not be obtained. Nevertheless, there having been a *prima facie* showing of guilt, the Veterans' Administration took the position that the proper enforcement branch of the Government should consider the evidence.

GUARDIANSHIP

During the fiscal year ending June 30, 1938, there was no Federal legislation directly affecting the guardianship program; however, several States enacted legislation with more specific provisions respecting trust investments.

The number of minor beneficiaries under guardianship remained practically stationary—85,977 on July 1, 1937, and 85,865 on June 30, 1938. Minors decreased from 43,040 to 42,651, but incompetents increased from 42,937 to 43,214.

These beneficiaries' estates received during the year a total of \$45,454,906.51 through payments and earnings, approximately one-half million less than in the preceding fiscal year. The total amount of such estates increased, however, over 12 million dollars to a total of \$156,870,857.23. Illegal investments of over 1 million were decreased to \$670,744.08.

Losses were reported as follows:

Embezzled or misappropriated-----	\$172, 112. 56
Lost on deposits-----	20, 910. 01
Lost on investments-----	128, 836. 25
Recoveries and savings for beneficiaries by chief attorneys' offices:	
Of amounts embezzled or misappropriated-----	312, 980. 85
On investments and expenditures-----	391, 993. 34
On commissions-----	31, 943. 71
On fees-----	13, 629. 61
On contemplated investments and expenditures prevented-----	204, 499. 25
Legal services rendered-----	362, 360. 05

Total recoveries and savings----- 1, 317, 406. 81

Actual cash collections for beneficiaries totalled \$545,118.99; and for the Government—escheated funds and repayments—\$68,310.17.

In two cases—*Hines v. Lowry* (*In re Garmes*) 300 N. Y. S. 603, *Ibid* 1344 and *Hines v. Copsey* (*In re Copsey*) 76 Pac. (2d) 691 (Adv.)—the State courts allowed attorney fees notwithstanding the provisions of Section 500, World War Veterans' Act on the basis of the decision of the Supreme Court in the case of *Hines v. Stein*, 298 U. S. 94. In the *Garmes* case, involving a fee of \$1,500, the Supreme Court granted certiorari May 23, 1938. In the *Copsey* case, involving a fee of \$4,000, certiorari was denied, the Supreme Court of California having remanded the cause for determination of a reasonable fee. The pending case, which doubtless will be decided during the next term, will establish an important precedent respecting fees in guardianship cases

APPEALS

At the expiration of this fiscal year, there were appeals pending in 12,854 cases. This represents a reduction from 19,081 in the pending load as of June 30, 1937. Of the appeals pending on June 30, 1938, 4,703 were physically before the Board of Veterans' Appeals for consideration; 306 had been recalled and were pending receipt by the Board; 2,008 had been certified as ready for appellate consideration and were awaiting recall, and 5,315 were pending development and certification by the agencies of original jurisdiction. Under the procedure obtaining, when an appeal is filed it is incumbent upon the agency having custody of the file, together with the veteran or his representatives, to certify that the evidence has been fully developed and that no further evidence is available material to the question at issue. The responsibility for the actual development of the evidence rests with the agency of original jurisdiction.

During the fiscal year, appellate action was taken on 42,553 issues, involving 20,944 appellants, the ratio of decisions to appellants being 2.03. Despite the care used in the development of the evidence by agencies of original jurisdiction, it was found to be necessary to remand 1,589 cases for further development and in many instances the Board of Veterans' Appeals undertook the indicated additional development.

As of June 30, 1938, formal hearings were pending in 1,093 of the cases actually before the Board of Veterans' Appeals. The volume of pending hearings was greatly reduced during the fiscal year through the cooperation between the field agencies and accredited representatives in holding recorded hearings in the field for submission to the Board of Veterans' Appeals. During the fiscal year, 7,349 formal hearings were held before the Board of Veterans' Appeals.

The appeals disposed of during the fiscal year involved benefits to veterans of all wars and the regular establishment and their dependents under the various laws administered by the Veterans' Administration. For an analysis by wars and kind of claim, see table 52.

PERSONNEL

On June 30, 1938, there were on the rolls of the Veterans' Administration 36,434 employees (exclusive of those on a per diem and per hour basis) whose aggregate gross annual salaries, including allowances, totaled \$59,874,159 as compared with 35,190 employees and \$58,445,240 in annual salaries on June 30, 1937, a net increase of 1,244 employees and \$1,428,919 in aggregate annual salaries. This increase in personnel was due almost entirely to the operation of additional hospital and domiciliary facilities, the beds for these purposes having increased 4,570 and 573 respectively during this fiscal period. Of the total personnel on the rolls at the close of this fiscal year, 5,029 were assigned to central office and 31,405 to field stations located in 47 States, the District of Columbia, and insular offices.

In making new appointments and in effecting discontinuances, the policy of extending preference to ex-service employees has been carefully followed. The same preference has been extended in filling vacancies in staff positions. At the close of this year 71.99 percent of the male and 12.49 percent of the female employees on the rolls of the Veterans' Administration were ex-service, while 51.69 percent of the total personnel had such status.

The foregoing figures include member employees in Veterans' Administration facilities. On June 30, 1938, there were 1,528 member employees receiving aggregate annual salaries of \$737,064.

During July 1937 the Veterans' Administration and the United States Civil Service Commission reached an agreement whereby disabled veterans hospitalized or domiciled in Veterans' Administration facilities could receive the necessary training therein to prepare for the civil-service examinations given for the positions of telephone and elevator operators. During this year 151 veterans took advantage of this opportunity.

STATISTICAL TABLES

MEDICAL AND DOMICILIARY TABLES

TABLE 1.—*Clinical laboratory tests and X-ray examinations, fiscal years 1924-38*

Fiscal year	Classified laboratory tests		X-ray examinations	
	Out-patient	In-patient	Out-patient	In-patient
1938.....	359,592	2,381,366	181,040	370,875
1937.....	361,000	2,189,743	182,486	356,009
1936.....	365,841	2,024,927	176,998	331,402
1935.....	222,282	1,977,968	150,034	302,898
1934.....	128,758	1,578,211	69,644	224,024
1933.....	296,272	1,646,167	107,819	266,344
1932.....	442,539	1,582,659	228,064	302,049
1931.....	393,897	1,065,771	229,297	193,674
1930.....	176,181	910,683	112,694	159,531
1929.....	163,346	851,636	113,390	146,058
1928.....	169,712	817,269	104,836	129,329
1927.....	191,196	759,286	107,829	114,256
1926.....	184,670	708,538	114,997	103,000
1925.....	223,357	665,944	128,355	97,765
1924.....	128,383	285,938	132,213	85,632

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

TABLE 2.—*Out-patient medical service, by service rendered, fiscal years 1924-38*

Fiscal year	Individuals treated	Treatments	Individuals examined	Examinations	Operations	Anesthetics	Sent to hospital	Hospital visits	Home visits
1938.....	345,798	994,968	387,119	1,128,587	3,145	25	102,355	8,726	36,652
1937.....	324,123	895,208	353,682	1,079,388	3,281	21	81,249	8,646	40,620
1936.....	369,244	1,166,095	394,346	1,094,109	2,537	31	73,126	4,029	41,824
1935.....	269,302	804,406	330,753	885,349	1,851	23	58,148	4,164	43,015
1934.....	206,029	575,816	215,472	559,554	1,867	64	35,874	6,929	41,293
1933.....	256,652	830,115	542,400	1,350,452	522	38	116,822	15,514	54,367
1932.....	263,776	895,298	842,133	2,057,712	746	123	133,337	20,759	55,867
1931.....	243,038	829,040	821,569	1,933,698	877	65	109,682	18,544	48,651
1930.....	223,018	786,599	325,112	950,252	968	245	93,448	15,319	42,156
1929.....	233,491	795,725	303,635	890,020	1,679	323	82,792	18,572	42,305
1928.....	260,590	827,122	322,302	871,756	2,364	423	73,472	19,666	38,633
1927.....	262,420	873,577	338,761	922,364	2,600	1,081	71,340	28,800	34,972
1926.....	346,968	1,044,124	331,947	936,744	4,289	2,177	67,871	49,259	35,063
1925.....	568,097	1,257,967	1,144,330	5,863	3,085	59,916	81,680	38,091
1924.....	763,789	1,703,317	1,363,295	15,312	3,758	47,965	95,992	45,152

TABLE 3.—*Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-38*

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1938.....	899,400	783,547	115,853	12.9	95,568	88,759	6,809	7.1
1937.....	816,702	689,053	127,649	15.6	78,506	72,071	6,435	8.2
1936.....	1,081,252	931,665	149,587	13.8	84,843	76,997	7,846	9.2
1935.....	744,035	561,038	182,997	24.6	60,371	53,543	6,828	11.3
1934.....	540,384	345,973	194,411	36.0	35,432	29,465	5,967	16.8
1933.....	752,213	566,156	186,057	24.7	77,902	55,539	22,363	28.7
1932.....	803,782	594,333	209,449	26.1	91,516	64,664	26,852	29.3
1931.....	742,060	568,666	173,394	23.4	86,980	65,747	21,233	24.4
1930.....	705,802	567,139	138,663	19.6	80,797	64,036	16,761	20.8
1929.....	721,732	602,809	118,923	16.5	73,993	62,226	11,767	15.9
1928.....	747,019	649,598	97,421	13.0	80,103	68,366	11,737	14.7
1927.....	793,389	718,298	75,091	9.5	80,188	72,998	7,190	9.0
1926.....	950,397	904,475	45,922	4.8	93,727	87,446	6,281	6.7
1925.....	1,141,152	1,099,089	42,063	3.7	116,815	111,103	5,712	4.9
1924.....	1,515,433	1,456,585	58,848	3.9	187,884	179,933	7,951	4.2

TABLE 4.—Number of out-patient examinations divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-38

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1938-----	1,110,812	1,097,723	13,089	1.2	17,775	15,944	1,831	10.3
1937-----	1,063,001	1,047,230	15,771	1.5	16,387	14,601	1,786	10.9
1936-----	1,075,263	1,054,267	20,996	2.0	18,846	16,648	2,198	11.7
1935-----	867,624	831,608	36,016	4.2	17,725	15,505	2,220	12.5
1934-----	548,320	501,850	46,470	8.5	11,234	9,517	1,717	15.3
1933-----	1,322,161	1,240,265	81,896	6.2	28,291	22,827	5,464	19.3
1932-----	2,018,787	1,771,911	246,876	12.2	38,925	31,118	7,807	20.1
1931-----	1,895,918	1,593,994	301,924	15.9	37,780	32,217	5,563	14.7
1930-----	920,537	892,290	28,247	3.1	29,715	25,623	4,092	13.8
1929-----	867,201	843,287	23,914	2.8	22,819	20,286	2,533	11.1
1928-----	850,023	830,962	19,061	2.2	21,733	19,191	2,542	11.7
1927-----	903,127	880,956	22,171	2.5	19,237	17,478	1,759	9.1
1926-----	915,433	886,972	28,461	3.1	21,311	19,830	1,481	6.9
1925-----	1,120,256	1,084,097	36,159	3.2	24,074	22,014	2,060	8.6
1924-----	1,327,591	1,273,547	54,044	4.1	35,704	33,111	2,593	7.3

TABLE 5.—Admissions of United States veterans for hospital treatment and domiciliary care, fiscal years 1920-38

Fiscal year	Hospital treatment			Govern- ment facili- ties	Govern- ment facili- ties	Fiscal year	Hospital treatment			Govern- ment facili- ties
	Total	Government facil- ties and hos- pitals	State and civil				Total	Government facil- ties and hos- pitals	State and civil	
Total	1,863,289	1,666,736	196,553	-----	1929-----	83,188	80,262	2,926	-----	-----
1938-----	152,966	150,893	2,073	28,585	1928-----	73,270	70,854	2,416	-----	-----
1937-----	141,537	139,455	2,082	24,820	1926-----	69,441	64,279	5,162	-----	-----
1936-----	120,365	117,915	2,450	13,009	1925-----	76,812	68,474	8,338	-----	-----
1935-----	106,897	104,771	2,126	8,656	1924-----	64,053	51,652	12,401	-----	-----
1934-----	63,900	63,151	749	8,305	1923-----	82,814	59,451	23,363	-----	-----
1933-----	136,626	132,791	3,835	13,492	1922-----	134,354	86,392	47,962	-----	-----
1932-----	148,662	142,555	6,107	19,593	1921-----	91,440	48,070	43,370	-----	-----
1931-----	109,649	104,522	5,127	-----	1920-----	43,233	23,623	19,610	-----	-----
1930-----	92,115	88,481	3,634	-----						

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

TABLE 6.—*Patients admitted for hospital treatment or domiciliary care during fiscal year 1938, by class of beneficiary, groups of hospitals, and type of patient*

Class of beneficiary	Grand total	Domi- ciliary care	Hospital treatment															
			All facilities and hospitals				Veterans' Administration facilities				Other Government hospitals				State and civil hospitals			
			Total	Pul- monary tuber- culosis	Neuro- psychia- tric	General	Total	Pul- monary tuber- culosis	Neuro- psychia- tric	General	Total	Pul- monary tuber- culosis	Neuro- psychia- tric	General	Total	Pul- monary tuber- culosis	Neuro- psychia- tric	General
Grand total	182,946	28,585	154,361	11,056	23,471	119,834	132,297	9,579	21,954	100,764	19,984	1,251	1,303	17,430	2,080	226	214	1,640
United States veterans	181,551	28,585	152,966	10,989	23,436	118,541	130,939	9,516	21,922	99,501	19,954	1,249	1,303	17,402	2,073	224	211	1,638
World War	161,727	25,269	136,458	9,510	21,386	105,562	117,966	8,617	20,032	89,317	16,496	681	1,160	14,655	1,996	212	194	1,590
Service connected	12,805	2,251	10,554	2,165	2,287	6,102	9,293	1,881	2,141	5,271	1,138	262	113	763	123	22	33	68
Nonservice connected	138,914	23,018	115,896	6,681	17,845	91,370	100,724	6,166	16,736	77,822	13,404	347	961	12,096	1,768	168	148	1,452
Emergency	3,488	-----	3,488	375	370	2,743	2,304	297	298	1,709	1,094	56	65	973	90	22	7	61
Observation or examination for insurance, pension, or compensation	6,520	-----	6,520	289	884	5,347	5,645	273	857	4,515	860	16	21	823	15	6	9	47
Spanish-American War	13,607	1,989	11,618	284	1,215	10,119	9,210	238	1,120	7,852	2,343	34	89	2,220	65	12	6	47
Service connected	120	30	90	5	13	72	73	4	12	57	17	1	1	15	-----	-----	6	47
Nonservice connected	13,487	1,959	11,528	279	1,202	10,047	9,137	234	1,108	7,795	2,326	33	88	2,205	65	12	6	47
Civil War	198	27	171	-----	14	157	147	-----	13	134	24	-----	1	23	-----	-----	-----	-----
Service connected	2	2	2	-----	2	2	2	-----	2	2	2	-----	1	23	-----	-----	-----	-----
Nonservice connected	196	27	169	-----	14	155	145	-----	13	132	24	-----	1	23	-----	-----	-----	-----
All other wars, expeditions, and occupations	281	56	225	1	21	203	188	1	20	167	37	-----	1	36	-----	-----	-----	-----
Service connected	2	2	2	-----	2	2	1	-----	20	166	36	-----	1	35	-----	-----	-----	-----
Nonservice connected	279	56	223	1	21	201	187	1	20	1	1	-----	1	35	-----	-----	-----	-----
Peacetime service	5,738	1,244	4,494	1,194	800	2,500	3,428	660	737	2,031	1,054	534	52	468	12	-----	11	1
Service connected	2,774	543	2,231	1,028	263	940	1,499	516	225	758	726	512	33	181	6	5	1	1
Nonservice connected	2,964	701	2,263	166	537	1,560	1,929	144	512	1,273	328	22	19	287	6	6	3	2
Allied Veterans	119	-----	119	20	6	93	83	16	3	64	29	2	-----	27	7	2	3	2
C. C. C. and W. P. A.	947	-----	947	16	18	913	947	16	18	913	-----	-----	1	-----	-----	-----	-----	-----
Miscellaneous	329	-----	329	31	11	287	328	31	11	286	1	-----	1	-----	-----	-----	-----	-----

TABLE 7.—*Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex and color, fiscal year 1938*

Branch of service	Total admissions				Domiciliary care			Hospital treatment												General				
	Grand total	Male			Total	Male			All types			Pulmonary tuberculosis			Psychotic			Other neuro-psychiatric			General			
		White	Colored	Female		White	Colored	Female	Total	White	Colored	Female	Male	Colored	Female	Male	Colored	Female	Male	Colored	Female	Male	Colored	Female
Total	181,751	163,995	16,517	1,239	28,585	26,139	2,363	83	152,966	137,856	14,154	956	9,869	1,076	44	9,760	925	65	11,651	930	105	106,576	11,223	742
Veterans' Administration	159,524	144,178	14,486	860	28,585	26,139	2,363	83	130,939	118,039	12,123	777	8,498	974	44	9,528	907	33	10,524	840	90	89,489	9,402	610
U. S. Public Health Service	5,310	4,489	804	17	—	—	—	—	5,310	4,489	804	17	154	42	—	13	2	—	265	39	2	4,057	721	15
U. S. Army	5,809	5,394	397	18	—	—	—	—	5,809	5,394	397	18	706	17	—	103	3	—	289	14	1	4,296	363	17
U. S. Navy	8,835	8,322	508	5	—	—	—	—	8,835	8,322	508	5	310	20	—	49	2	—	498	22	1	7,465	464	4
U. S. Interior	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
State	33	29	1	3	—	—	—	—	33	29	1	3	—	—	—	26	1	3	2	—	—	—	1	—
Civil	2,040	1,583	321	136	—	—	—	—	2,040	1,583	321	136	201	23	—	41	10	29	73	15	11	1,268	273	96

TABLE 8.—*Beneficiaries remaining under hospital treatment or domiciliary care, June 30, 1938, by class of beneficiary, groups of hospitals, and type of patient*

Class of beneficiary	Grand total	Domi- ciliary care	Hospital treatment															
			All facilities and hospitals				Veterans' Administration facilities				Other Government hospitals				State and civil hospitals			
			Total	Pul- mo- nary tu- ber- cu- lo- sis	Neuro- psy- chi- atric	Gen- eral	Total	Pul- mo- nary tu- ber- cu- lo- sis	Neuro- psy- chi- atric	Gen- eral	Total	Pul- mo- nary tu- ber- cu- lo- sis	Neuro- psy- chi- atric	Gen- eral	Total	Pul- mo- nary tu- ber- cu- lo- sis	Neuro- psy- chi- atric	Gen- eral
Grand total	65,153	14,254	50,899	4,908	29,286	16,705	47,506	4,443	28,558	14,505	2,515	302	280	1,933	878	163	448	267
United States veterans	64,924	14,254	50,670	4,857	29,267	16,546	47,285	4,394	28,543	14,348	2,512	301	280	1,931	873	162	444	267
World War	58,248	12,752	45,496	4,278	20,582	14,636	42,589	3,984	25,898	12,707	2,067	139	259	1,669	840	155	425	260
Service connected	11,329	944	10,355	623	9,001	761	9,925	569	8,693	663	209	40	88	81	251	14	220	17
Nonservice connected	46,045	11,806	34,239	3,517	17,409	13,313	31,949	3,295	17,051	11,603	1,745	93	167	1,485	545	129	191	225
Emergency	655	2	653	131	110	412	523	113	99	311	94	6	4	84	36	12	7	17
Observation or examination for insurance pension or compensation	219		219	7	62	150	192	7	55	130	19		19	8		7	1	
Spanish American War	3,509	871	2,638	115	1,068	1,455	2,415	104	1,047	1,264	200	4	12	184	23	7	9	7
Service connected	45	16	29	2	12	15	21	1	8	12	4	1	3	4		4		
Nonservice connected	3,464	855	2,609	113	1,056	1,440	2,394	103	1,039	1,252	196	3	12	181	19	7	5	7
Civil War	66	4	62		11	51	59		11	48	3			3				
Service connected	1	1																
Nonservice connected	65	3	62		11	51	59		11	48	3			3				
All other wars, expeditions, and occupations	116	26	90	1	39	50	82		39	43	8	1		7				
Service connected	116	26	90	1	39	50	82		39	43	8	1		7				
Nonservice connected	116	26	90	1	39	50	82		39	43	8	1		7				
Regular establishment	2,985	601	2,384	463	1,567	354	2,140	306	1,548	286	234	157	9	68	10		10	
Service connected	1,840	256	1,584	379	1,065	140	1,384	228	1,053	103	196	151	8	37	4		4	
Nonservice connected	1,145	345	800	84	502	214	756	78	495	183	38	6	1	31	6		6	
Allied veterans	37		37	11	10	16	29	9	6	14	3	1		2	5	1	4	
C. C. C. and W. P. A.	120		120	8	4	108	120	8	4	108								
Miscellaneous	72		72	32	5	35	72	32	5	35								

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

TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1938, by State location of facility or hospital, and veterans' reported State of residence

State in which veteran is hospitalized or domiciled	Total	Reported State or residence																								
		Alabama	Arizona	Arkansas	California	Colorado	Connecticut	Delaware	District of Columbia	Florida	Georgia	Idaho	Illinois	Indiana	Iowa	Kansas	Kentucky	Louisiana	Maine	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri	
Grand total	64,924	1,284	440	997	6,042	851	662	100	754	1,199	1,473	296	4,295	1,633	1,032	1,071	1,227	1,164	546	903	2,188	1,925	1,304	879	2,422	
United States	64,262	1,284	440	997	6,042	851	662	100	754	1,199	1,473	296	4,295	1,633	1,032	1,071	1,227	1,164	546	903	2,188	1,925	1,304	879	2,422	
Alabama	1,719	583	36	2	1	9	107	273	9	5	1	3	40	129	3	1	3	158	24							
Arizona	540	6	257	5	67	2	4	1	1	1	27	8	9	7	3	4	7	5		17						
Arkansas	1,423	38	2	549	7				2	4	6	4	2	1	51	5	44	1	1	2	20	168				
California	6,819	7	126	9	5,749	30	5	2	5	8	5	9	56	26	17	21	5	10	2	7	18	24	20	4	34	
Colorado	1,119	6	20	4	16	558	1	2	3	3	13	4	3	104	5	5	2	4	3	4	5	1	5	1	48	
Connecticut	215					131												50								
Delaware																										
District of Columbia																										
Florida	586	3		2	2	1	1	293	3	4	1	1	2	1	1	3	1	1	59	4	2	3	2	3	2	
Georgia	828	14		1	1			9	591	120		7	3	4	1	1	1	1	1	1	1	2	1	1	1	
Idaho	1,396	111		1	2		1	1	210	595		5		1	2	9		1	1	1	1	8	1	1	1	
Illinois	212			2					137					1											1	
Indiana	4,893	23	1	28	7	6	2	1	8	11	7	1	3,045	309	40	55	62	10	1	4	133	19	22	493		
Iowa	1,669	5	2	9	3	3		6	9	7	2	25	822	8	34	88	5	4	1	10	33	12	2	54		
Kansas	1,300	1	4	2		2		2				7	4	755	85	1	1				1	29		238		
Kentucky	2,016	3	4	56	10	16		1	2	6	3	42	16	66	626	3	17		1	3	6	4	4	618		
Louisiana	789	16		24	3			6	4	7	28	32	1	470	6	1	1	2	2		10	48				
Maine	554	2		24							2				360									34		
Maryland	1,039					54		1	1	1	1	1			1	1	371		361							
Massachusetts	1,445		1	3	1	1	35	111	2	6	5	3		1	3	3	2	559	2	3	1	1	1	2		
Michigan	2,307			3	1	177		1	2	1	5				143	1	1,563	2								
Minnesota	1,150	2		1	3	2	1	1	1	1	11	15	1	1	3	1	4	1,014	5					8		
Mississippi	1,450			1	1	1	1	1	1	1	3	1	22	2	3	1	1	3	1,091					1		
Missouri	1,636	287	28	4	3	1	5	56	49	12	6	3	3	7	451	2	1	1	4	450				10		

Missouri	529		1	1	4	1			1	2	82		6					1		427
Montana	103											1								1
Nebraska	158											5	10							
Nevada																				
New Hampshire	13																			
New Jersey	1,069	2			1	4			6	1	1		3			2	2	2		
New Mexico	350	3	14	5	13	5	1		2	1	1		10	8	3	6	3	7		
New York	6,005	3			6	2	239	10	17	3	4		11	5	1	4	1	6	11	
North Carolina	754	42			4	2	1	2	34	88	89	1	4	5	1	19	11	38	47	
North Dakota	82																	1	12	
Ohio	4,050	8			5	11	4	3	35	10	11	1	186	257	12	4	327	7	11	
Oklahoma	379		7											1	2				1	
Oregon	590		1			41							10	2	1	2		2	3	
Pennsylvania	2,464					2			28	6	2			3	1	1	2		2	
Rhode Island	55																	1		
South Carolina	546	1						1		2	38								5	
South Dakota	497	1	1	1	1	119	1				1	1	5	3	14	11	3		22	
Tennessee	2,598	97	2	155	8	6		33	56	187			31	19	4	6	111	41	1	
Texas	1,476	5	4	29	2	1	1		2	1			8	1	2	7	1	21	12	
Utah	97				1	3					2							2	8	
Vermont	7																3		7	
Virginia	2,575	12	7	13		16	20	154	18	40		11	9	2	10	5	6	162	27	
Washington	1,044	2		14	2					1	104	1	3	1	2		1	1	3	
West Virginia	198		1													30				
Wisconsin	2,869	3		7	26	3	6		4	3	6	2	629	61	47	8	10	3	1	
Wyoming	649		5	2	8	81	1				1	19	1	1	7	10	3	1	253	
United States possessions	662																	45	2	
Alaska	7																6	6	52	
Canal Zone	6																			
Hawaii	79																			
Philippine Islands	141																			
Puerto Rico	429																		10	

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

TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1938, by State location of facility or hospital, and veterans' reported State of residence—Continued

North Carolina				9		11	145	62	34			9	1	44	2	41	2		60		30	2		1		
North Dakota					2	5		2	8			53	9	2	1,942	9		304	1	3	30	15		31	4	9
Ohio															242						125					8
Oklahoma															1			396	1							9
Oregon					7		5		2			13	2		42			2,195							1	1
Pennsylvania																				2	2	1		100	50	7
Rhode Island																										
South Carolina																										
South Dakota					23	43	1					2	1		160	1					340		1			20
Tennessee					1	3		1	10				24	255		61	8		49	2	159	1	825	22		2
Texas													12	2	1		2	39	1	3		1			145	57
Utah					2	1	10													2	70				3	
Vermont																										6
Virginia					1	1		1	31			66	355		29	3	1	115	4	45	1	103	5	1	1	1,189
Washington					9		3		3	1		2	1	2			1	101	1		1	3	4		1	756
West Virginia																									147	
Wisconsin					3	8		2	8			33	4	4	44	10	4	38	2	2	4	12	8	1		2
Wyoming					124	48	6					19	4	1	7	2	3	8	6	1	37	1	24	37		3
United States possessions																										1,470
Alaska																										11
Canal Zone																										7
Hawaii																										6
Philippine Islands																										79
Puerto Rico																										141
																										429

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

TABLE 10.—*United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year, 1919-38*

Fiscal year	Total			Hospital treatment			Domiciliary care		
	Grand total	Male		Total	Male		Female	Male	
		White	Colored		White	Colored		White	Colored
1938	64,924	58,054	6,483	387	50,670	45,389	4,948	333	14,254
1937	57,180	51,419	5,442	319	46,142	41,594	4,267	281	11,038
1936	51,128	46,239	4,610	279	41,542	37,833	3,465	244	9,586
1935	51,922	46,790	4,858	274	42,599	38,540	3,822	237	9,323
1934	48,849	44,415	4,150	284	39,445	36,007	3,188	250	9,404
1933	44,644	40,906	3,471	267	33,457	30,844	2,378	235	11,187
1932	62,255	56,684	5,200	371	43,567	39,845	3,384	338	18,688
1931	51,980	47,298	4,346	336	34,948	32,223	2,431	294	17,032
1930	30,311	27,981	2,086	244	30,311	27,981	2,086	244	15,075
1929	27,487	25,475	1,812	200	27,487	25,475	1,812	200	-----
1928	25,899	23,927	1,780	192	25,899	23,927	1,780	192	-----
1927	25,310	23,464	1,652	194	25,310	23,464	1,652	194	-----
1926	24,915	23,075	1,663	177	24,915	23,075	1,663	177	-----
1925	26,610	24,578	1,791	241	26,610	24,578	1,791	241	-----
1924	21,730	20,328	1,162	240	21,730	20,328	1,162	240	-----
1923	23,611	22,085	1,306	220	23,611	22,085	1,306	220	-----
1922	26,869	-----	-----	-----	26,869	-----	-----	-----	-----
1921	26,237	-----	-----	-----	26,237	-----	-----	-----	-----
1920	17,471	-----	-----	-----	17,471	-----	-----	-----	-----
1919	3,279	-----	-----	3,279	-----	-----	-----	-----	-----

¹ Status on original admission.² Permanent status of veteran.³ Includes domiciliary members receiving hospital treatment.

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

TABLE 11.—*United States veterans remaining under hospital treatment at the end of each fiscal year, by type of disease, showing those hospitalized for service-connected and non-service-connected disabilities, 1919-38*

Fiscal year ended June 30	Total				Pulmonary tuberculosis					
	Grand total	Service connected		Nonservice connected ¹		Total	Service connected		Nonservice connected ¹	
		Number	Percent	Number	Percent		Number	Percent	Number	Percent
1938	50,670	11,998	23.68	38,672	76.32	4,857	1,004	20.67	3,853	79.33
1937	46,142	11,824	25.63	34,318	74.37	4,789	1,064	22.22	3,725	77.78
1936	41,542	11,668	28.09	29,874	71.91	4,539	1,076	23.71	3,463	76.29
1935	42,599	12,046	28.28	30,553	71.72	5,134	1,269	24.72	3,865	75.28
1934	39,445	12,390	31.41	27,055	68.59	5,032	1,241	24.66	3,791	75.34
1933	33,457	14,080	42.08	19,377	57.92	5,425	1,587	29.25	3,838	70.75
1932	43,567	15,460	35.49	28,107	64.51	6,499	2,026	31.17	4,473	68.83
1931	34,948	15,701	44.93	19,247	55.07	6,193	2,470	39.88	3,723	60.12
1930	30,311	16,219	53.51	14,092	46.49	6,274	3,055	48.69	3,219	51.31
1929	27,487	15,664	56.99	11,823	43.01	6,121	3,178	51.92	2,943	48.08
1928	25,899	16,271	62.82	9,628	37.18	6,045	3,513	58.11	2,532	41.89
1927	25,310	17,902	70.73	7,408	29.27	6,658	4,612	69.27	2,046	30.73
1926	24,915	19,903	79.88	5,012	20.12	7,308	6,112	83.63	1,196	16.37
1925	26,610	22,771	85.57	3,839	14.43	9,314	8,416	90.36	898	9.64
1924	21,730	21,730	100.00	-----	-----	8,082	8,082	100.00	-----	-----
1923	23,611	23,611	100.00	-----	-----	9,577	9,577	100.00	-----	-----
1922	26,869	26,869	100.00	-----	-----	10,849	10,849	100.00	-----	-----
1921	26,237	26,237	100.00	-----	-----	10,337	10,337	100.00	-----	-----
1920	17,471	17,471	100.00	-----	-----	6,018	6,018	100.00	-----	-----
1919	3,279	3,279	100.00	-----	-----	1,362	1,362	100.00	-----	-----

See footnotes at end of table.

TABLE 11.—United States veterans remaining under hospital treatment at the end of each fiscal year, by type of disease, showing those hospitalized for service-connected and non-servic-connected disabilities, 1919–38—Continued

Fiscal year ended June 30	Neuropsychiatric					General				
	Total	Service connected		Nonservice connected ¹		Total	Service connected		Nonservice connected ¹	
		Num- ber	Per- cent	Num- ber	Per- cent		Num- ber	Per- cent	Num- ber	Per- cent
1938-----	29,267	10,078	34.43	19,189	65.57	16,546	916	5.54	15,630	94.46
1937-----	26,394	9,828	37.24	16,566	62.76	14,959	932	6.23	14,027	93.77
1936-----	24,447	9,682	39.61	14,764	60.39	12,556	909	7.24	11,647	92.76
1935-----	23,358	9,574	40.99	13,784	59.01	14,107	1,203	8.53	12,904	91.47
1934-----	22,226	9,988	44.94	12,238	55.06	12,187	1,161	9.53	11,026	90.47
1933-----	20,109	11,181	55.60	8,928	44.40	7,923	1,312	16.56	6,611	83.44
1932-----	20,160	11,605	57.56	8,555	42.44	16,908	1,829	10.82	15,079	89.18
1931-----	17,001	11,386	66.97	5,615	33.03	11,754	1,845	15.70	9,609	84.30
1930-----	14,941	11,099	74.29	3,842	25.71	9,096	2,065	22.70	7,031	77.30
1929-----	13,461	10,527	78.20	2,934	21.80	7,905	1,959	24.78	5,946	75.22
1928-----	12,839	10,626	82.78	2,211	17.22	7,015	2,130	30.36	4,885	69.64
1927-----	12,538	10,806	86.19	1,732	13.81	6,114	2,484	40.63	3,630	59.37
1926-----	12,220	10,833	88.65	1,387	11.35	5,387	2,958	54.91	2,429	45.09
1925-----	11,605	10,750	90.30	1,155	9.70	5,391	3,605	66.87	1,786	33.13
1924-----	9,461	9,461	100.00	-----	-----	4,187	4,187	100.00	-----	-----
1923-----	9,194	9,194	100.00	-----	-----	4,840	4,840	100.00	-----	-----
1922-----	9,231	9,231	100.00	-----	-----	6,789	6,789	100.00	-----	-----
1921-----	7,499	7,499	100.00	-----	-----	8,401	8,401	100.00	-----	-----
1920-----	5,042	5,042	100.00	-----	-----	6,411	6,411	100.00	-----	-----
1919-----	1,053	1,053	100.00	-----	-----	864	864	100.00	-----	-----

¹ From 1925 through 1930—veterans remaining who were admitted under authority of sec. 202–10, World War Veterans' Act 1924. From 1931 through 1933—veterans remaining who were admitted under authority of sec. 202–20; under laws governing admissions to national homes; and examinations or observations for insurance, compensation, and disability allowance. From 1934 through 1937—veterans remaining for treatment of disabilities classified as nonservice connected according to act of Mar. 20, 1933.

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

TABLE 12.—Domiciliary and hospital discharges of United States veterans showing results of hospital treatment and type of patient, fiscal year 1938

	Type of patient											
	Total			Pulmonary tuberculosis			Neuropsychiatric			General		
	Cases	Avg- er- age days	Per- cent	Cases	Avg- er- age days	Per- cent	Cases	Avg- er- age days	Per- cent	Cases	Avg- er- age days	Per- cent
Domiciliary care-----	1 26,276	131.6	100.00	10,685	163.0	100.00	22,598	193.2	100.00	116,673	46.5	100.00
Hospital treatment-----	2 149,956	76.9	-----	5,233	150.6	48.98	16,426	156.9	72.69	97,448	45.5	83.52
Hospitalization complete-----	119,107	65.5	79.43	-----	-----	-----	-----	-----	-----	-----	-----	-----
Results of treatment:												
Recovered or cured-----	7,054	34.5	4.70	-----	-----	-----	580	81.5	2.57	6,474	30.2	5.55
Arrested-----	190	678.8	.13	190	678.8	1.78	-----	-----	-----	-----	-----	-----
Apparently arrested-----	39	321.9	.03	39	321.9	.37	-----	-----	-----	-----	-----	-----
Quiescent-----	86	349.1	.06	86	349.1	.81	-----	-----	-----	-----	-----	-----
Improved-----	81,026	60.3	54.03	579	218.5	5.42	10,047	127.4	44.46	70,400	49.4	60.34
Unimproved-----	4,081	194.7	2.72	135	236.3	1.27	1,107	147.5	4.90	2,838	42.4	2.43
Died-----	10,117	194.7	6.75	1,979	219.1	18.52	1,518	674.1	6.72	6,620	77.5	5.67
Condition not stated-----	16,514	13.0	11.01	2,224	10.9	20.81	3,174	19.9	14.04	11,116	11.5	9.53
Hospitalization incomplete-----	30,849	121.1	20.57	5,452	175.0	51.02	6,172	289.8	27.31	19,225	51.7	16.48
Results of treatment:												
Apparently recovered or cured-----	214	61.1	.14	-----	-----	-----	100	97.5	.44	114	29.2	.10
Improved-----	17,854	120.6	11.91	2,611	249.5	24.43	2,721	246.5	12.04	12,522	66.3	10.73
Unimproved-----	6,504	230.0	4.34	3,651	170.9	15.45	2,437	449.9	10.78	2,416	48.4	2.07
Condition not stated-----	6,277	12.0	4.18	1,190	17.2	11.14	914	12.8	4.05	4,173	10.4	3.58

¹ Includes 6,273 intrafacility transfers.

² Includes 7,782 intrafacility transfers.

³ Includes 23 terminal cases discharged with unfavorable prognosis.

PENSION AND COMPENSATION TABLES

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency officers' retirement pay; also the number of deceased veterans whose dependents were receiving compensation or pension benefits at the end of each fiscal year, the amounts disbursed for these benefits during the fiscal years 1910-38, and the total amounts disbursed to June 30, 1909, and 1938, for each war and regular establishment

Fiscal year	Total				War of 1812				War with Mexico			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Amount	Number	Amount	Number	Amount	Number	Amount	Number
	Total to June 30, 1938	\$13, 285, 839, 931.85			\$14, 019, 736.48		\$32, 196, 864.09		\$28, 748, 117.32		\$32, 458, 703.80	
1938	600, 848	\$301, 276, 717.25	236, 105	\$101, 491, 978.72		1	\$840.00			195	\$116, 687.99	
1937	598, 510	299, 659, 837.31	243, 427	96, 370, 214.81		2	840.00			221	132, 776.34	
1936	600, 562	299, 000, 808.47	251, 470	99, 991, 669.31		2	1, 390.00			247	154, 135.42	
1935	585, 955	278, 006, 898.15	252, 982	96, 400, 271.42		4	2, 681.00			294	180, 316.20	
1934	581, 225	227, 797, 923.21	257, 630	93, 578, 863.67		7	3, 222.50			351	198, 558.20	
1933	997, 918	428, 456, 151.69	272, 749	122, 103, 190.54		7	3, 906.67		1, 85.00	415	285, 133.68	
1932	994, 351	421, 367, 015.55	283, 695	124, 409, 746.13		7	4, 000.00		1, 043.86	478	325, 080.46	
1931	790, 782	364, 652, 558.50	289, 205	123, 736, 384.42		8	5, 391.00		1, 10.00	547	344, 975.00	
1930	542, 610	209, 474, 801.10	298, 223	127, 958, 007.81		10	5, 703.34		504.00	630	394, 394.21	
1929	525, 961	287, 065, 745.65	306, 003	131, 754, 896.41		11	7, 201.67		1, 239.26	730	470, 454.35	
1928	516, 566	286, 640, 666.14	317, 798	124, 124, 672.17		14	8, 913.34		4, 886.00	845	538, 520.46	
1927	489, 805	277, 854, 011.13	326, 575	125, 775, 666.43		17	9, 805.66		6, 732.39	970	561, 233.84	
1926	472, 623	247, 259, 215.27	334, 465	125, 022, 272.44		20	7, 400.00		9, 12, 045.66	1, 080	422, 747.03	
1925	456, 530	223, 164, 174.32	332, 609	123, 583, 895.22		21	9, 392.00		15, 818.54	1, 257	491, 078.92	
1924	427, 153	223, 395, 622.00	335, 394	122, 094, 147.01		33	13, 383.00		31, 29, 347.47	1, 437	551, 253.55	
1923	436, 776	255, 724, 424.72	341, 404	132, 882, 345.08		40	18, 010.00		49, 47, 981.33	1, 636	669, 866.44	
1922	430, 942	253, 423, 940.08	341, 437	123, 734, 185.74		49	19, 957.00		73, 59, 814.62	1, 878	716, 098.63	
1921	422, 691	253, 258, 718.55	345, 881	126, 767, 155.55		64	24, 160.21		109, 74, 546.06	2, 135	813, 478.58	
1920	419, 627	201, 186, 125.16	349, 916	115, 231, 904.41		71	21, 145.03		148, 62, 665.46	2, 423	614, 017.12	
1919	338, 216	132, 926, 906.52	335, 616	100, 533, 728.83		81	17, 704.33		215, 88, 499.09	2, 741	669, 657.10	
1918	341, 632	99, 451, 229.30	307, 865	80, 725, 464.72		99	21, 118.12		289, 116, 333.00	3, 064	767, 471.25	
1917	370, 147	105, 714, 609.65	302, 964	55, 180, 444.29		109	18, 701.94		384, 158, 134.59	3, 422	633, 920.80	
1916	403, 372	112, 861, 836.71	306, 200	46, 293, 253.21		115	18, 848.00		513, 213, 118.76	3, 785	590, 161.78	
1915	437, 723	118, 785, 570.50	310, 424	46, 732, 695.64		134	22, 348.90		680, 277, 029.20	4, 253	648, 817.40	
1914	470, 623	212, 083, 254.33	314, 616	47, 234, 291.93		170	27, 532.40		893, 354, 799.79	4, 699	705, 729.95	
1913	503, 633	212, 921, 705.15	316, 567	47, 249, 955.65		199	32, 171.07		1, 142, 411, 416.35	5, 123	773, 283.55	
1912	538, 362	210, 151, 824.09	321, 932	47, 854, 609.63		238	37, 819.20		1, 313, 341, 756.88	5, 533	826, 428.73	
1911	570, 456	210, 468, 260.63	321, 642	47, 856, 899.72		279	44, 347.45		1, 639, 428, 221.22	5, 982	894, 696.89	
1910	602, 622	2112, 366, 059.23	318, 461	47, 607, 996.85		338	51, 279.90		2, 042, 512, 385.79	6, 359	942, 598.86	
Total to June 30, 1909		\$3, 913, 082, 513.73			\$14, 019, 736.48		\$31, 737, 660.36		\$25, 517, 653.00		\$16, 975, 131.07	

Fiscal year	Indian wars				Civil War				Spanish-American War			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1938-----		\$44,372,780.67		\$32,259,729.57			\$7,973,404,309.50			\$1,084,836,898.87		\$202,041,098.67
1938-----	2,814	\$1,889,161.99	4,426	\$1,628,059.30	5,048	\$6,448,253.46	66,873	\$32,784,881.19	170,755	\$98,850,424.84	53,345	\$19,332,593.49
1937-----	3,119	1,811,536.67	4,590	1,681,906.66	7,031	8,967,519.20	76,131	37,628,438.76	175,361	96,618,456.10	50,292	18,305,668.73
1936-----	3,513	2,019,230.01	4,648	1,730,297.99	9,664	12,298,487.29	87,543	43,338,321.98	179,169	91,872,486.05	48,872	16,711,619.06
1935-----	3,899	2,138,494.97	4,745	1,714,071.03	13,273	16,144,255.36	100,290	47,385,327.36	164,502	66,252,826.14	39,045	11,500,469.06
1934-----	4,370	2,178,191.07	4,606	1,537,856.10	18,455	20,051,397.35	112,577	49,763,325.78	165,231	47,933,272.10	35,022	7,680,839.78
1933-----	4,774	2,908,111.40	4,446	1,807,596.17	23,877	31,300,417.78	125,638	66,972,158.65	194,473	109,016,660.00	38,797	16,288,992.48
1932-----	5,102	2,867,166.98	4,453	1,708,423.07	31,090	37,958,493.14	139,924	69,907,267.74	197,073	99,118,249.74	36,802	14,640,207.69
1931-----	5,360	2,884,716.78	4,302	1,650,201.69	39,449	45,952,130.16	153,437	76,041,620.30	193,792	88,997,801.76	33,437	13,258,678.20
1930-----	5,454	2,942,208.17	4,191	1,612,907.05	49,018	46,086,774.40	167,674	79,698,159.03	186,811	71,369,072.55	30,919	12,381,648.69
1929-----	5,574	2,929,346.20	4,000	1,522,188.52	59,984	57,119,891.76	181,235	86,474,399.92	179,218	65,461,824.31	28,643	11,383,879.97
1928-----	5,267	2,618,189.84	3,604	1,338,753.96	74,972	69,710,306.28	197,934	79,958,669.91	165,075	60,058,722.71	26,195	10,615,696.56
1927-----	3,915	1,356,291.82	3,100	657,474.60	90,049	81,665,502.37	212,642	84,827,706.21	139,091	47,716,422.69	23,547	9,516,405.61
1926-----	3,821	1,309,510.41	3,081	590,675.53	106,844	85,735,598.99	226,650	85,870,024.28	122,388	24,233,115.04	20,811	5,990,103.63
1925-----	3,924	1,351,707.92	3,034	607,402.11	126,626	95,455,326.21	241,193	90,753,068.15	101,871	19,728,876.36	18,363	5,369,624.53
1924-----	3,893	1,350,004.25	2,937	569,219.40	146,815	107,377,798.96	253,136	95,622,156.20	85,038	16,118,296.53	16,104	5,021,566.92
1923-----	3,923	1,340,124.36	2,828	567,252.69	168,623	130,616,234.36	264,580	108,308,697.58	68,393	14,083,567.00	13,167	3,803,254.28
1922-----	3,867	1,276,274.80	2,748	520,034.94	193,881	133,105,620.62	272,194	103,045,623.70	45,955	9,698,181.14	9,198	1,941,159.59
1921-----	3,784	1,094,925.24	2,569	470,937.17	218,877	141,413,236.45	281,225	105,171,403.19	31,066	4,424,397.09	8,216	1,747,172.73
1920-----	3,745	1,209,715.83	2,483	536,593.14	243,629	112,335,359.85	290,100	90,250,946.19	23,144	3,023,119.18	7,288	1,600,979.50
1919-----	3,436	1,191,146.37	2,027	370,391.12	271,520	119,463,920.53	296,823	92,747,970.23	23,382	3,008,785.41	4,869	869,403.72
1918-----	2,421	644,756.07	1,817	295,160.34	298,971	92,728,510.46	292,822	77,673,508.68	23,538	3,044,661.86	3,975	760,467.23
1917-----	564	143,099.07	1,743	270,898.31	329,437	99,581,750.81	288,889	52,588,827.76	24,060	3,087,058.10	4,215	696,621.84
1916-----	676	173,415.46	1,902	301,656.48	362,529	106,686,622.52	291,478	43,745,130.97	24,101	3,076,733.88	4,371	723,491.83
1915-----	786	199,772.96	2,046	313,933.22	396,645	112,571,005.38	294,961	44,097,766.05	24,370	3,105,807.74	4,542	745,893.73
1914-----	915	225,664.88	2,182	334,582.52	429,646	118,780,198.65	298,483	44,597,352.88	24,250	3,132,372.53	4,660	775,137.00
1913-----	1,066	176,292.72	2,330	351,371.33	462,704	120,521,829.00	299,663	44,376,043.48	24,160	3,240,844.86	4,855	830,323.56
1912-----	1,210	148,853.04	2,439	372,550.95	497,625	99,076,820.25	304,373	44,902,414.81	23,841	3,130,991.22	5,009	840,094.83
1911-----	1,387	168,688.24	2,629	406,398.28	530,290	103,399,661.88	303,466	44,832,003.63	23,383	3,110,900.63	5,107	840,350.62
1910-----	1,560	184,294.60	2,822	437,214.93	563,057	106,500,468.97	299,795	44,525,862.10	22,783	2,970,601.92	5,106	837,317.99
Total to June 30, 1909-----		\$3,641,888.55		\$6,353,720.92			\$3,686,461,840.35			\$19,352,369.39		\$7,031,435.82

¹ Accrued disability payments.² Includes unclassified amounts.

TABLE 13.—Statement showing number of living veterans who were receiving pension, compensation, disability allowance, or emergency officers' retirement pay; also the number of deceased veterans whose dependents were receiving compensation or pension benefits at the end of each fiscal year, the amounts disbursed for these benefits during the fiscal years 1910-38, and the total amounts disbursed to June 30, 1909, and 1938, for each war and regular establishment—Continued

Fiscal year	Regular establishment				World War											
	Living veterans		Deceased veterans		Living veterans				World War							
	Number		Amount		Number		Amount		Pensions		Compensation service connection		Emergency officers' retirement		Disability allowance or nonservice	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Total to June 30, 1938	\$121,283,428.92		\$37,739,307.43				\$2,713,454,201.12				\$62,914,561.45		\$253,358,991.48			
1938	33,062	\$8,868,785.83	8,725	\$2,645,831.53	-----	-----	340,590	\$166,875,363.36	1,831	\$3,117,229.96	46,748	\$15,227,497.81				
1937	33,036	8,947,027.17	8,109	2,467,076.75	-----	-----	336,528	166,417,519.36	1,841	3,138,955.75	41,594	13,758,823.06				
1936	31,192	7,434,834.45	7,505	2,275,630.66	-----	-----	337,767	169,382,036.92	1,811	3,283,359.64	37,446	12,710,374.11				
1935	32,124	7,341,495.86	7,240	1,896,103.96	-----	-----	336,876	171,877,328.10	1,677	2,709,127.88	33,604	11,543,369.84				
1934	29,484	6,223,411.08	5,838	1,609,189.39	-----	-----	332,216	139,445,822.97	1,566	2,181,249.52	29,903	9,784,579.12				
1933	19,559	5,241,451.38	4,807	1,159,026.68	36	\$9,232.90	336,710	184,824,665.79	6,007	9,968,980.32	412,482	85,186,547.12				
1932	18,391	4,860,875.59	4,571	1,105,643.84	38	9,428.54	328,658	189,540,380.76	6,415	11,553,143.57	407,584	75,458,233.37				
1931	16,920	4,279,663.04	4,128	989,895.37	41	10,582.53	299,288	181,900,493.14	6,364	10,937,594.04	229,568	29,689,567.05				
1930	15,661	3,802,089.76	3,830	894,741.62	44	10,809.00	279,539	155,034,081.21	6,083	11,229,262.01	-----	-----				
1929	14,758	3,655,076.62	3,699	847,588.90	45	11,310.00	262,138	153,090,387.74	4,243	4,795,658.76	-----	-----				
1928	13,665	3,255,566.50	3,555	840,196.73	47	11,365.53	257,536	150,980,629.28	-----	-----	-----	-----				
1927	13,085	2,958,571.78	3,455	859,498.44	48	10,943.76	243,611	144,138,546.32	-----	-----	-----	-----				
1926	13,028	2,713,805.36	3,923	941,993.96	49	11,252.40	226,484	133,243,887.41	-----	-----	-----	-----				
1925	12,399	2,471,169.57	3,762	879,115.09	49	11,060.60	211,644	104,130,215.12	-----	-----	-----	-----				
1924	12,283	2,417,027.52	3,754	904,151.70	56	13,589.63	179,037	96,089,557.64	-----	-----	-----	-----				
1923	12,641	2,569,043.11	3,790	963,552.60	57	16,909.30	183,090	107,050,565.26	-----	-----	-----	-----				
1922	13,081	2,485,436.80	4,002	915,735.67	61	14,951.33	174,024	106,783,660.77	-----	-----	-----	-----				
1921	13,832	2,501,808.01	4,081	954,383.44	63	16,518.97	154,960	103,728,308.60	-----	-----	-----	-----				
1920	14,477	2,522,774.08	4,554	1,081,264.52	76	19,713.60	134,408	82,012,777.16	-----	-----	-----	-----				
1919	14,655	2,619,732.40	4,563	1,082,050.43	61	15,708.15	24,947	6,539,114.57	-----	-----	-----	-----				
1918	15,233	2,741,434.51	4,610	1,034,613.92	24	2,681.90	1,156	172,801.50	-----	-----	-----	-----				
1917	15,702	2,744,567.08	4,586	921,473.64	-----	-----	-----	-----	-----	-----	-----	-----				
1916	15,553	2,711,946.09	4,549	913,964.15	-----	-----	-----	-----	-----	-----	-----	-----				
1915	15,242	2,631,955.22	4,488	903,936.34	-----	-----	-----	-----	-----	-----	-----	-----				
1914	14,919	2,581,190.51	4,422	893,957.18	-----	-----	-----	-----	-----	-----	-----	-----				
1913	14,561	2,560,379.27	4,397	886,762.61	-----	-----	-----	-----	-----	-----	-----	-----				
1912	14,373	2,433,074.20	4,340	875,301.11	-----	-----	-----	-----	-----	-----	-----	-----				
1911	13,757	2,358,731.34	4,179	839,102.85	-----	-----	-----	-----	-----	-----	-----	-----				
1910	13,180	2,187,267.05	4,041	813,723.07	-----	-----	-----	-----	-----	-----	-----	-----				
Total to June 30, 1909	\$11,163,226.74		\$4,343,801.28				-----				-----					

World War—Continued

Fiscal year	Living veterans—Con.		Deceased veterans						Unclassified ³	
	Total		Pensions		Compensation service connection		Compensation non-service connection			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Total to June 30, 1938	\$3,029,727,754.05			\$559,871,910.48			\$6,365,866.46		\$566,237,776.94	\$86,513,425.54
1938	389,169	\$185,220,091.13		4 95,118	\$42,359,416.32		7,422	\$2,623,668.90	102,540	\$44,983,085.22
1937	379,963	183,315,298.17		99,032	34,301,524.70		5,050	1,851,982.87	104,082	36,153,507.57
1936	377,024	185,375,770.67		99,659	34,542,723.57		2,994	1,237,550.63	102,653	35,780,274.20
1935	372,157	180,129,825.82		99,394	33,068,638.75		1,970	652,664.06	101,364	33,721,302.81
1934	363,685	151,411,651.61		99,229	32,783,871.92				99,229	32,785,871.92
1933	755,235	279,989,426.13	11	\$3,555.60	98,628	35,582,820.61			98,639	35,586,376.21
1932	742,695	276,561,186.24	12	3,548.00	97,448	36,715,575.33			97,460	36,719,123.33
1931	535,261	222,538,236.76	12	4,055.60	93,334	31,441,567.26			93,346	31,445,622.86
1930	285,666	166,274,152.22	15	4,529.00	90,954	32,965,924.87			90,969	32,970,453.87
1929	266,426	157,897,356.50	17	4,776.00	87,668	31,044,407.08			87,685	31,049,183.08
1928	257,583	150,991,994.81	17	4,894.67	85,634	30,819,036.54			85,651	30,823,931.21
1927	243,659	144,149,490.08	17	5,123.00	82,827	29,338,419.07			82,844	29,343,542.07
1926	226,533	133,255,139.81	19	6,076.00	78,881	31,193,252.01			78,900	31,199,328.01
1925	211,693	104,141,275.72	21	6,972.00	65,958	25,467,242.42			65,979	25,474,214.42
1924	179,093	96,103,147.27	22	6,982.47	57,971	19,405,433.77			57,993	19,412,416.24
1923	183,147	107,067,474.56	29	8,007.13	55,334	18,543,704.36			55,363	18,551,711.49
1922	174,085	106,798,612.10	29	8,694.53	51,339	16,566,881.68			51,368	16,575,576.21
1921	155,023	103,744,827.57	32	8,875.40	47,559	17,576,744.83			47,591	17,585,620.23
1920	134,484	82,032,490.76	52	17,021.15	42,945	21,109,937.76			42,997	21,126,958.91
1919	25,008	6,554,822.72	54	14,323.82	24,458	4,762,228.08			24,512	4,776,551.90
1918	1,180	175,483.40	32	4,561.41	1,446	168,563.77			1,478	173,125.18
1917										
1916										
1915										
1914										9,027.97
1913										10,942.95
1912										328.50
1911										2,057.32
1910										2,040.90
Total to June 30, 1909										³ 86,484,049.77

² Includes \$70,000,000 disbursed for War of the Revolution,⁴ Adjusted.

TABLE 14.—*Statement showing the average annual value of monetary benefits exclusive of insurance and adjusted compensation, by wars, at the end of each fiscal year, 1910-38*

Year	Average for all wars, veterans			War of 1812, veterans	War with Mexico, veterans			Indians wars, veterans			
	Living	Deceased	Total		Deceased	Living	Deceased	Living	Deceased	Total	
					Deceased	Living	Deceased	Living	Deceased	Total	
1938	\$496.20	\$426.94	\$476.66	\$240.00	-----	\$577.48	\$577.48	\$683.83	\$357.98	\$484.63	
1937	489.79	387.88	460.33	420.00	-----	578.50	578.50	529.94	357.98	427.55	
1936	483.61	392.62	456.76	420.00	-----	576.39	576.39	526.94	357.95	430.69	
1935	448.10	382.52	428.32	510.00	-----	579.35	579.35	528.81	357.88	434.98	
1934	452.41	384.66	431.60	514.29	-----	581.40	581.40	534.07	357.48	443.45	
1933	400.15	401.69	400.48	514.29	-----	582.07	582.07	533.07	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	463.53	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	143.32	202.28	
1924	464.01	344.01	411.23	353.45	719.23	357.62	365.26	241.70	148.89	201.79	
1923	479.01	343.24	419.45	354.60	729.31	357.56	368.37	242.12	149.59	203.36	
1922	499.21	345.71	431.35	355.59	712.44	357.30	370.59	241.06	148.79	202.72	
1921	509.49	347.11	436.41	356.63	692.26	357.09	373.37	240.99	148.80	203.71	
1920	421.93	280.36	357.56	232.73	414.36	229.66	240.29	239.72	148.84	203.49	
1919	395.10	295.80	345.64	210.52	368.04	230.56	240.46	240.27	150.02	206.78	
1918	279.14	294.22	286.29	207.52	359.46	212.71	225.36	239.57	148.22	200.41	
1917	274.42	195.56	238.92	202.57	359.34	204.39	220.02	229.45	145.65	166.14	
1916	265.85	147.83	216.62	148.59	355.53	145.59	170.64	229.38	144.58	166.82	
1915	263.02	148.33	215.43	149.01	356.28	146.12	175.09	229.89	144.63	168.30	
1914	254.83	147.87	211.97	148.52	352.85	144.74	177.97	231.82	144.20	170.08	
1913	247.33	148.24	209.08	151.48	348.76	144.81	181.99	230.16	144.19	171.17	
1912	192.94	148.13	176.17	151.26	248.95	144.48	164.52	115.52	144.10	134.62	
1911	187.89	148.15	173.56	152.43	239.44	144.51	164.92	114.92	106.05	109.12	
1910	184.19	148.64	171.90	150.75	238.34	144.45	167.27	109.68	144.09	131.84	

Year	Civil War veterans			Spanish-American War veterans	Regular establishment veterans						
	Living	Deceased	Total		Living	Deceased	Total	Living	Deceased	Total	
					Deceased	Living	Deceased	Living	Deceased	Total	
1938	\$1,136.42	\$459.01	\$506.56	\$584.52	\$368.48	\$533.09	\$264.86	\$298.76	\$271.93		
1937	1,129.54	480.63	517.18	549.37	369.96	509.39	265.99	299.06	272.50		
1936	1,046.73	482.00	520.13	523.24	370.52	490.51	227.53	295.58	240.73		
1935	1,060.37	462.75	532.60	527.52	286.10	368.06	223.51	279.58	233.82		
1934	1,078.10	464.63	551.07	389.51	284.69	371.18	219.76	260.11	226.43		
1933	1,086.64	467.73	556.57	523.02	381.03	499.41	235.84	265.25	230.00		
1932	1,085.07	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	373.69	218.49	223.11	219.42		
1928	847.48	406.38	527.56	356.86	393.67	361.90	223.64	216.85	222.23		
1927	846.63	385.60	522.75	343.72	395.40	351.20	200.34	131.86	186.03		
1926	745.47	360.76	484.01	333.57	398.71	343.04	198.07	221.16	203.42		
1925	698.75	360.36	476.85	192.78	278.11	205.81	191.55	218.51	197.82		
1924	675.89	360.61	476.35	187.24	280.76	202.13	186.68	216.65	193.70		
1923	660.99	359.38	476.78	181.00	245.28	191.38	217.58	212.71	216.46		
1922	647.94	360.48	480.06	177.26	187.22	178.93	179.49	221.08	189.24		
1921	627.97	360.81	477.74	158.89	184.96	164.34	175.11	211.93	183.50		
1920	451.77	280.67	358.77	131.63	174.98	142.01	173.18	203.99	180.55		
1919	433.65	298.74	363.19	128.54	197.15	140.37	171.15	195.95	177.04		
1918	297.01	298.36	297.68	123.82	200.26	134.87	169.18	218.28	180.59		
1917	290.17	196.30	246.31	127.13	158.52	131.81	169.04	195.21	174.95		
1916	282.55	147.01	222.14	125.79	159.68	130.99	170.02	191.78	174.95		
1915	274.77	147.42	220.46	129.13	159.60	133.91	168.87	199.99	175.95		
1914	264.16	147.09	216.17	134.87	158.80	138.73	176.52	193.70	180.45		
1913	256.57	147.48	213.69	123.90	158.57	129.70	151.73	194.67	161.69		
1912	197.06	147.41	178.21	122.57	158.56	128.82	168.46	193.76	174.33		
1911	191.38	147.75	175.50	121.86	158.80	128.48	166.84	196.03	173.64		
1910	187.19	147.96	173.56	120.62	158.55	127.57	166.14	196.51	173.27		

TABLE 14.—Statement showing the average annual value of monetary benefits, exclusive of insurance and adjusted compensation, by wars, at the end of each fiscal year, 1910-38—Continued

Year	World War								Total	
	Living veterans				Deceased veterans					
	Pensions	Compensation (service-connected)	Disability allowance or non-service	Emergency officers' retirement pay	Total	Pensions	Service-connected	Non-service-connected		
1938	\$481.39	\$319.95	\$1,637.19	\$467.44		\$457.42	\$355.48	\$450.04	\$463.81	
1937	481.64	320.21	1,640.91	469.58		351.08	352.99	351.17	444.12	
1936	481.69	319.44	1,638.41	471.13		352.06	356.55	352.19	445.69	
1935	481.43	315.16	1,627.64	471.58		347.99	359.20	348.20	445.17	
1934	476.08	307.32	1,617.42	467.12		337.04			439.24	
1933	\$240.67	524.42	189.05	1,653.60	350.22	\$283.64	336.46		336.45	
1932	234.95	529.43	193.19	1,683.31	354.86	300.00	335.75		335.75	
1931	249.95	532.60	199.22	1,636.91	403.32	284.00	334.83		334.83	
1930	254.45	528.69		1,682.13	553.21	278.40	330.77		330.76	
1929	253.33	528.98		1,688.42	547.40	275.29	329.55		329.54	
1928	247.15	534.31			539.26	280.94	327.91		327.90	
1927	241.00	541.44			541.38	283.76	326.83		326.82	
1926	221.88	474.14			474.08	285.47	324.34		324.33	
1925	215.02	452.78			452.72	294.86	317.31		317.30	
1924	226.29	445.60			445.53	288.00	306.93		306.93	
1923	235.59	445.87			445.81	250.34	307.87		307.84	
1922	226.24	448.30			448.22	265.24	315.68		315.65	
1921	232.01	448.81			448.72	251.63	315.99		315.94	
1920	224.84	449.32			449.19	231.69	316.44		316.33	
1919	236.07	378.92			378.57	230.67	318.30		318.10	
1918	219.50	332.27			329.98	225.75	319.19		317.16	

TABLE 15.—Statement showing by wars and by public and special acts the number of living veterans who were receiving monetary benefits, the number of deceased veterans whose dependents were receiving monetary benefits, and the aggregate annual value of these benefits on June 30, 1938 (exclusive of insurance and adjusted compensation)

	Total		Public acts		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
Grand total	836,953	\$398,942,027.52	829,549	\$396,142,104	7,404	\$2,799,923.52
Living veterans	600,848	298,138,572.00	599,777	297,882,468	1,071	256,104.00
Deceased veterans	236,105	100,803,455.52	229,772	98,259,636	6,333	2,543,819.52
War of 1812: Deceased veterans	1	240.00			1	240.00
Mexican War: Deceased veterans	195	112,608.00	179	107,400	16	5,208.00
Indian Wars	7,240	3,505,740.00	7,088	3,472,680	152	36,060.00
Living veterans	2,814	1,924,308.00	2,736	1,906,020	78	18,288.00
Deceased veterans	4,426	1,584,432.00	4,352	1,566,660	74	17,772.00
Civil War	71,921	36,432,276.00	66,239	34,095,648	5,682	2,336,628.00
Living veterans	5,048	5,736,624.00	5,006	5,711,664	42	24,960.00
Deceased veterans	66,873	30,695,652.00	61,233	28,383,984	5,640	2,311,668.00
Spanish-American War	224,100	119,465,964.00	223,869	119,398,308	231	67,656.00
Living veterans	170,755	99,809,148.00	170,587	99,761,064	168	48,084.00
Service-connected and special act cases	2,075	1,650,888.00	1,907	1,602,804	168	48,084.00
Nonservice-connected	168,680	98,158,260.00	168,680	98,158,260		
Deceased veterans	53,345	19,656,816.00	53,282	19,637,244	63	19,572.00
Service-connected and special act cases	1,586	597,264.00	1,523	577,692	63	19,572.00
Nonservice-connected	51,759	19,059,552.00	51,759	19,059,552		
World War	491,709	228,058,860.00	491,706	228,056,940	3	1,920.00
Living veterans	389,169	181,911,840.00	389,166	181,909,920	3	1,920.00
Service-connected and special act cases	340,590	163,957,152.00	340,587	163,955,232	3	1,920.00
Nonservice-connected	46,748	14,956,992.00	46,748	14,956,992		
Emergency officers' retirement pay	1,831	2,997,696.00	1,831	2,997,696		
Deceased veterans	102,540	46,147,020.00	102,540	46,147,020		
Service connected	95,118	43,505,676.00	95,118	43,505,676		
Nonservice connected	7,422	2,638,344.00	7,422	2,638,344		
Regular Establishment	41,787	11,363,339.52	40,468	11,011,128	1,819	352,211.62
Living veterans	33,062	8,756,652.00	32,282	8,593,800	780	162,852.00
Deceased veterans	8,725	2,606,687.52	8,186	2,417,328	539	189,359.52

TABLE 16.—*World War compensation—Service-connected active disability awards; comparative analysis of type of major disability, by extent of disability at the end of each fiscal year 1923-38*

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total ¹			
	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value
GRAND TOTAL																				
1938-----	340,590	100.00	\$13,663,096	\$40,12	51,142	15.02	\$1,675,890	\$32.77	1,874	0.55	\$169,637	\$80.52	255,148	74.91	\$8,581,781	\$33.63	32,426	9.52	\$3,235,788	\$99.79
1937-----	336,528	100.00	13,507,032	40.14	65,403	19.43	2,111,389	32.28	2,109	.63	190,343	90.25	237,113	70.46	8,028,588	33.88	31,903	9.48	3,176,712	99.57
1936-----	337,767	100.00	13,558,242	40.14	74,770	22.13	2,349,084	32.09	2,261	.68	204,144	90.49	228,286	67.59	7,734,586	33.88	32,450	9.60	3,220,428	99.24
1935-----	336,876	100.00	13,515,117	40.12	84,436	25.06	2,665,645	31.57	2,723	.81	247,366	90.84	217,322	64.61	7,406,120	34.08	32,395	9.62	3,195,986	98.66
1934-----	332,216	100.00	13,180,139	39.67	74,742	22.50	2,389,806	31.97	3,122	.94	295,364	91.98	223,682	67.33	7,438,854	33.26	30,670	9.73	3,056,115	99.65
1933-----	336,710	100.00	14,714,893	43.70	70,930	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	42.44	12,061,811	32.50	3,649,544	34.17	12,318	3.74	1,145,300	92.98	173,645	52.84	6,104,967	35.18	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	4,926,285	34.08	33,122	12.64	3,038,340	91.73
1928-----	257,536	100.00	11,574,308	44.94	66,445	25.80	2,290,856	34.48	14,063	5.46	1,247,004	88.67	143,721	55.81	4,994,335	34.75	33,307	12.93	3,042,113	91.34
1927-----	243,611	100.00	10,991,795	45.12	64,304	26.40	2,147,180	33.39	17,932	7.36	1,574,655	87.81	129,187	55.03	3,444,030	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	1,999,555	27.44	21,939	9.63	1,897,505	86.49	103,518	45.71	2,498,700	24.18	28,151	12.43	2,552,950	90.69
1925-----	211,644	100.00	7,985,670	37.73	81,632	33.57	1,827,835	22.39	26,595	12.56	2,304,685	86.66	81,538	38.53	1,761,175	21.60	21,879	10.34	2,091,975	95.62
1924-----	179,037	100.00	6,648,270	37.13	83,339	46.55	1,783,725	21.40	21,980	12.28	1,905,075	86.67	56,976	31.82	1,268,345	22.26	16,742	9.35	1,691,125	101.01
1923-----	183,090	100.00	6,802,890	37.16	119,682	65.37	2,355,125	19.68	29,062	15.87	2,496,200	85.89	20,558	11.23	567,075	27.58	13,788	7.53	1,384,490	100.41
NEUROPSYCHIATRIC DISEASES																				
1938-----	66,898	19.64	\$3,404,867	\$50.90	16,190	4.75	\$576,650	\$35.62	659	0.19	\$53,623	\$81.37	34,311	10.07	\$1,311,188	\$38.21	15,738	4.63	\$1,463,406	\$92.99
1937-----	65,741	19.54	3,326,862	50.61	21,159	6.29	740,244	34.98	701	.21	56,352	80.39	28,515	8.47	1,108,473	38.87	15,366	4.57	1,421,793	92.53
1936-----	64,441	19.08	3,294,990	51.13	23,099	6.84	807,853	34.97	762	.23	61,277	80.42	25,041	7.41	990,904	39.57	15,539	4.60	1,434,956	92.35
1935-----	64,047	19.01	3,260,565	50.91	24,553	7.29	848,515	34.56	872	.26	70,556	80.91	23,167	6.87	928,017	40.09	15,455	4.59	1,413,477	91.46
1934-----	59,795	18.00	3,021,451	50.53	20,133	6.06	714,722	35.50	759	.23	66,094	87.08	24,743	7.45	947,162	38.28	14,160	4.26	1,293,473	91.35
1933-----	69,380	20.60	3,904,962	56.28	31,425	9.33	1,208,171	38.45	3,581	1.06	314,407	87.80	15,649	4.65	646,270	41.30	18,725	5.56	1,736,114	92.72
1932-----	67,916	20.67	3,819,103	56.23	30,431	9.26	1,170,698	38.47	3,749	1.14	327,100	87.25	15,146	4.61	622,927	41.13	18,590	5.66	1,698,378	91.36
1931-----	62,430	20.86	3,487,388	55.86	26,755	8.94	1,031,049	38.54	3,528	1.18	302,680	85.79	14,248	4.76	573,017	40.22	17,899	5.98	1,580,642	88.31
1930-----	59,847	21.41	3,243,142	54.19	24,097	8.62	930,599	38.62	3,475	1.25	288,719	83.08	13,548	4.84	529,541	39.09	18,727	6.70	1,494,283	79.79
1929-----	56,205	21.44	2,996,577	53.32	22,356	8.53	851,084	38.07	3,376	1.29	272,406	80.69	12,730	4.86	483,116	37.95	17,743	6.76	1,339,971	78.34
1928-----	54,958	31.34	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	563,485	27.08	5,921	2.61	459,450	77.60	9,831	4.34	322,085	32.76	13,214	5.84	975,325	73.81
1925-----	44,845	21.19	2,017,705	44.99	21,052	9.95	431,605	20.50	7,230	3.42	594,450	82.22	7,157	3.38	206,575	28.86	9,406	4.44	785,075	83.47
1924-----	32,103	17.93	1,581,455	49.26	15,371	8.59	315,375	20.52	5,288	2.95	443,200	83.81	4,545	2.54	133,075	29.28	6,899	3.85	689,805	99.99
1923-----	28,256	15.43	1,392,530	49.28	15,801	8.63	319,650	20.23	6,247	3.41	521,340	83.45	1,055	.58	36,790	34.87	5,153	2.81	514,750	99.89

¹ Includes double permanent total cases.

TUBERCULOSIS

1938-----	56,389	16.56	\$3,026,205	\$53.67	2,541	0.75	\$151,608	\$50.66	408	0.12	\$35,583	\$87.21	46,339	13.61	\$2,148,970	46.37	7,101	2.08	\$690,044	\$97.18
1937-----	56,953	16.92	3,070,957	53.92	3,276	.97	193,845	59.17	496	.15	43,240	87.18	45,879	13.63	2,125,549	46.33	7,302	2.17	708,323	97.00
1936-----	58,092	17.20	3,139,085	54.04	3,864	1.14	227,391	58.85	557	.17	48,573	87.20	45,962	13.61	2,117,029	46.06	7,709	2.28	746,092	96.78
1935-----	59,141	17.56	3,202,192	54.15	4,263	2.26	246,332	57.78	747	.22	65,459	87.63	46,064	13.68	2,111,181	45.83	8,067	2.40	779,220	96.59
1934-----	57,270	17.24	3,139,232	54.81	3,150	.95	185,346	58.84	922	.28	85,184	92.39	45,444	13.68	2,094,060	46.08	7,754	2.33	774,642	99.90
1933-----	63,932	18.99	3,830,368	59.91	6,063	1.80	377,159	62.21	3,287	.98	312,442	95.05	45,160	13.41	2,152,207	47.66	9,422	2.80	988,560	104.92
1932-----	63,371	19.28	3,859,432	60.90	6,449	1.96	401,737	62.29	3,727	1.13	353,094	94.74	43,477	13.23	2,080,723	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	288,192	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	101.96
1924-----	39,099	21.84	2,428,040	62.10	16,774	9.37	569,780	33.97	12,278	6.86	1,079,140	87.89	2,685	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	.17	6,000	19.11	6,472	3.54	648,060	100.13

GENERAL MEDICAL AND SURGICAL CONDITIONS

1938-----	217,303	63.80	\$7,232,024	\$33.28	32,411	9.52	\$947,632	\$29.24	807	0.24	\$80,431	\$99.67	174,498	51.23	\$5,121,623	\$29.35	9,587	2.81	\$1,082,338	\$112.90
1937-----	213,834	63.54	7,109,213	33.25	40,968	12.17	1,177,300	28.74	912	.27	90,751	99.51	162,719	48.36	4,794,566	29.47	9,235	2.74	1,046,596	113.33
1936-----	215,234	63.72	7,124,167	33.10	47,807	14.15	1,363,840	28.53	942	.28	94,294	100.10	157,283	46.57	4,626,653	29.42	9,202	2.72	1,039,380	112.95
1935-----	213,688	63.43	7,052,360	33.00	55,620	16.51	1,570,798	28.24	1,104	.33	111,351	100.86	148,091	43.96	4,366,922	29.49	8,873	2.63	1,003,289	113.07
1934-----	215,151	64.76	7,019,456	32.63	51,459	15.49	1,489,738	28.95	1,441	.43	144,086	99.99	153,495	46.20	4,397,632	28.65	8,755	2.64	988,000	112.84
1933-----	203,398	60.41	6,979,563	34.31	72,442	21.52	2,118,535	29.26	4,613	1.37	445,324	96.54	118,433	35.17	3,499,784	29.55	7,910	2.35	914,920	115.67
1932-----	197,371	60.05	6,821,657	34.56	69,931	21.28	2,077,109	29.70	4,842	1.47	465,106	96.06	115,022	35.00	3,401,317	29.57	7,576	2.30	878,125	115.91
1931-----	177,119	59.18	6,084,840	34.35	58,190	19.44	1,742,793	29.95	4,126	1.38	392,822	95.21	107,949	36.07	3,153,987	29.22	6,854	2.29	795,238	116.03
1930-----	164,094	58.70	5,521,003	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	55.15	3,094,400	25.58	44,241	20.90	850,855	19.23	4,541	2.14	398,060	87.66	68,866	32.54	1,472,610	21.38	3,312	1.57	372,875	112.58
1924-----	107,835	60.23	2,638,775	24.47	51,194	28.59	898,570	17.55	4,414	2.47	382,735	86.71	49,746	27.78	1,095,845	22.03	2,481	1.39	261,625	105.45
1923-----	113,283	61.87	2,688,830	23.74	85,660	46.79	1,405,075	16.40	6,271	3.42	537,790	85.76	19,189	10.48	524,285	27.32	2,163	1.18	221,680	102.49

1 Includes double permanent total cases.

TABLE 17.—*World War compensation—Service-connected active disability awards; extent of disability and degree of impairment correlated with classification of major disability showing number of disabled veterans and monthly value of awards as of June 30, 1938*

Extent of disability and degree of impairment	Grand total				Neuropsychiatric diseases											
	Number	Percent of grand total	Endocrines		Nervous system		Psychiatric diseases		Total							
			Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of total neuropsychiatric	Percent of degree of impairment	Monthly value	Average monthly value			
Grand total	340,590	100.00	\$13,663,096	\$40.12	3,640	\$147,883	46,155	\$1,944,565	17,103	\$1,312,419	66,898	100.00	19.64	\$3,404,867	\$50.90	
Total partial ratings	305,290	89.93	10,257,671	33.49	3,200	104,199	42,411	1,548,115	4,890	235,524	50,501	75.49	16.49	1,887,838	37.38	
No disability	1,708	.50	42,620	24.95												
10 to 19 percent	81,776	24.01	1,057,397	13.05	731	9,512	5,069	68,997	506	5,406	6,306	9.42	7.71	83,915	13.31	
20 to 29 percent	102,105	29.98	3,205,437	31.39	1,050	24,058	13,488	315,943	254	5,829	14,792	22.11	14.49	345,830	23.38	
30 to 39 percent	43,043	12.64	1,463,158	33.99	511	16,311	7,377	237,875	178	5,504	8,066	12.06	18.74	259,690	32.20	
40 to 49 percent	24,508	7.20	1,096,458	43.51	211	8,679	4,582	191,768	718	27,113	5,511	8.24	22.49	227,560	41.29	
50 to 59 percent	22,309	6.55	1,155,235	51.78	207	10,275	5,525	282,115	1,209	58,864	6,941	10.38	31.11	351,254	50.61	
60 to 69 percent	12,657	3.71	807,704	63.81	103	6,337	2,695	167,741	591	32,868	3,389	5.06	26.78	206,946	61.06	
70 to 79 percent	10,695	3.14	788,722	73.75	211	14,710	2,154	156,002	1,092	73,074	3,457	5.17	32.32	243,786	70.52	
80 to 89 percent	5,968	1.75	512,711	85.91	158	12,665	1,412	116,723	328	25,558	1,898	2.84	31.80	154,946	81.64	
90 to 99 percent	1,521	.45	148,229	97.45	18	1,652	109	10,951	14	1,308	141	.21	9.27	13,911	98.66	
Temporary partial	51,142	15.02	1,675,890	32.77	1,105	34,441	13,644	474,732	1,441	67,477	16,190	24.20	31.66	576,650	35.62	
10 to 19 percent	13,018	3.82	172,095	13.22	249	3,183	1,435	20,481	45	557	1,729	2.58	13.28	24,221	14.01	
20 to 29 percent	14,204	4.17	324,353	22.84	401	8,883	5,199	119,689	100	2,175	5,700	8.52	40.13	130,747	22.94	
30 to 39 percent	6,674	1.96	222,244	33.30	137	4,334	1,944	62,545	28	888,2109	3,155	31.60	67,767	32.13		
40 to 49 percent	5,063	1.49	210,141	41.51	82	3,369	1,487	60,849	294	10,335	1,863	2.79	36.80	74,553	40.02	
50 to 59 percent	4,801	1.41	240,073	50.00	72	3,435	1,678	83,846	342	15,574	2,092	3.13	43.57	102,855	49.17	
60 to 69 percent	2,500	.76	155,263	59.72	40	2,353	844	50,597	243	12,652	1,127	1.68	43.35	65,602	58.21	
70 to 79 percent	3,156	.93	220,093	69.74	88	6,040	778	54,501	321	20,229	1,187	1.78	37.61	80,770	68.05	
80 to 89 percent	1,121	.33	88,780	79.20	31	2,493	254	20,037	62	4,535	347	.52	30.96	26,975	77.74	
90 to 99 percent	505	.15	42,848	84.85	5	441	25	2,187	6	532	36	.05	7.13	3,160	87.78	
Permanent partial	255,148	74.91	8,581,781	33.63	2,095	69,758	28,767	1,073,383	3,449	168,047	34,311	51.29	13.45	1,311,188	38.21	
No disability	1,708	.50	42,620	24.95												
10 to 19 percent	68,758	20.19	895,302	13.02	482	6,329	3,634	48,516	461	4,849	4,577	6.84	6.66	59,694	13.04	
20 to 29 percent	87,901	25.81	2,881,084	32.78	649	15,175	8,289	196,254	154	3,654	9,092	13.59	10.34	215,083	23.66	
30 to 39 percent	36,369	10.68	1,240,914	34.12	374	11,977	5,433	175,330	150	4,616	5,957	8.91	16.38	191,923	32.22	
40 to 49 percent	19,445	5.71	856,317	44.04	129	5,310	3,095	130,919	424	16,778	3,648	5.45	18.76	153,007	41.94	
50 to 59 percent	17,508	5.14	915,162	52.27	135	6,840	3,847	198,269	867	43,290	4,849	7.25	27.70	248,399	51.23	
60 to 69 percent	10,057	2.95	652,441	64.87	63	3,984	1,851	117,144	348	20,216	2,262	3.38	22.49	141,344	62.49	
70 to 79 percent	7,539	2.21	568,629	75.42	123	8,670	1,376	101,501	771	52,845	2,270	3.39	30.11	163,016	71.81	
80 to 89 percent	4,847	1.42	423,931	87.46	127	10,262	1,158	96,686	266	21,023	1,551	2.32	32.00	127,971	82.51	
90 to 99 percent	1,016	.30	105,381	103.72	13	1,211	84	8,764	8	776	105	.16	10.33	10,751	102.39	
Temporary total	1,874	.55	169,637	90.52	27	2,644	152	13,646	480	37,333	659	.98	35.17	53,623	81.37	
Permanent total	32,353	9.50	3,217,742	99.46	413	41,040	3,575	378,659	11,731	1,039,162	15,719	23.50	48.59	1,458,861	92.81	
Double permanent total	73	.02	18,046	247.21	17	4,145	2		400	19	.03	26.03	4,545	239.21		

Extent of disability and degree of impairment	Tuberculosis					General medical and surgical conditions				
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value	Average monthly value
		100.00	16.56	\$3,026,205	\$53.67		100.00	63.80	\$7,232,024	\$33.28
Grand total	56,389	100.00	16.56	\$3,026,205	\$53.67	217,303	100.00	63.80	\$7,232,024	\$33.28
Total partial ratings	48,880	86.69	15.96	2,300,578	47.07	206,909	95.22	67.55	6,069,255	29.33
No disability						1,708	.79	100.00	42,620	24.95
10 to 19 percent	146	.26	.18	2,084	14.27	75,324	34.66	92.11	981,398	13.03
20 to 29 percent	37,672	66.81	36.89	1,708,460	45.35	49,641	22.84	48.62	1,151,147	23.19
30 to 39 percent	3,559	6.31	8.27	164,725	46.28	31,418	14.46	72.99	1,038,743	33.06
40 to 49 percent	2,021	3.58	8.24	95,629	47.32	16,976	7.81	69.27	743,269	43.78
50 to 59 percent	2,581	4.58	11.57	129,500	50.17	12,787	5.89	57.32	674,481	52.75
60 to 69 percent	648	1.15	5.12	37,045	57.17	8,620	3.97	68.10	563,713	65.40
70 to 79 percent	1,362	2.42	12.74	92,393	67.84	5,876	2.70	54.94	452,543	77.02
80 to 89 percent	488	.87	8.18	37,574	77.00	3,582	1.65	60.02	320,191	89.39
90 to 99 percent	403	.71	26.50	33,168	82.30	977	.45	64.23	101,150	103.53
Temporary partial	2,541	4.51	4.97	151,608	59.66	32,411	14.92	63.37	947,632	29.24
10 to 19 percent	17	.03	.13	204	12.00	11,272	5.19	86.59	147,670	13.10
20 to 29 percent	36	.06	.25	1,123	31.19	8,468	3.89	59.62	192,483	22.73
30 to 39 percent	411	.73	6.16	18,563	45.17	4,154	1.91	62.24	135,914	32.72
40 to 49 percent	484	.85	9.56	22,487	46.46	2,716	1.25	53.64	113,101	41.64
50 to 59 percent	110	.20	2.29	5,708	51.89	2,599	1.20	54.14	131,510	50.60
60 to 69 percent	201	.36	7.73	10,204	50.77	1,272	.59	48.92	79,457	62.47
70 to 79 percent	606	1.08	19.20	39,837	65.74	1,363	.63	43.19	99,486	72.99
80 to 89 percent	313	.56	27.92	23,681	75.66	461	.21	41.12	38,124	82.70
90 to 99 percent	363	.64	71.88	29,801	82.10	106	.05	20.99	9,887	93.27
Permanent partial	46,339	82.18	18.16	2,148,970	46.37	174,498	80.30	68.39	5,121,623	29.35
No disability						1,708	.79	100.00	42,620	24.95
10 to 19 percent	129	.23	.19	1,880	14.57	64,052	29.47	93.15	833,728	13.02
20 to 29 percent	37,636	66.75	42.82	1,707,337	45.36	41,173	18.95	46.84	958,664	23.28
30 to 39 percent	3,148	5.58	8.66	146,162	46.43	27,264	12.55	74.96	902,829	33.11
40 to 49 percent	1,537	2.73	7.90	73,142	47.59	14,260	6.56	73.34	630,168	44.19
50 to 59 percent	2,471	4.38	14.11	123,792	50.10	10,188	4.69	58.19	542,971	53.30
60 to 69 percent	447	.79	4.45	26,841	60.05	7,348	3.38	73.06	484,256	65.90
70 to 79 percent	756	1.34	10.03	52,556	69.52	4,513	2.07	59.86	353,057	78.23
80 to 89 percent	175	.31	3.61	13,893	79.39	3,121	1.44	64.39	282,067	90.38
90 to 99 percent	40	.07	3.94	3,367	84.18	871	.40	85.73	91,263	104.78
Temporary total	408	.72	21.77	35,583	87.21	807	.37	43.06	80,431	99.67
Permanent total	7,099	12.59	21.94	689,606	97.14	9,535	4.39	29.47	1,069,275	112.14
Double permanent total	2		2.74	438	219.00	52	.02	71.23	13,063	251.21

TABLE 18.—*World War compensation—Service-connected active disability awards; number disabled veterans rated on a temporary basis showing those receiving additional compensation for dependents, and number of dependents, as of June 30, 1938*

	Total			Temporary partial			Temporary total		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total veterans on a temporary basis	53,016	\$1,845,527	\$34.81	51,142	\$1,675,890	\$32.77	1,874	\$169,637	\$90.52
Without dependents	10,301	269,588	26.17	10,013	252,648	25.23	288	16,940	58.82
With dependents	42,715	1,575,939	36.89	41,129	1,423,242	34.60	1,586	152,697	96.28
Total dependents	134,099	325,837	17.63	128,851	292,861	17.12	5,248	32,976	120.79
Wives	39,830	144,971	3.64	38,387	131,302	3.42	1,443	13,669	9.47
Children	91,719	169,918	1.85	88,085	152,132	1.73	3,634	17,786	4.89
Parents	2,550	10,948	4.29	2,379	9,427	3.96	171	1,521	8.89
Veterans	42,715	2,125,102	29.27	41,129	1,130,381	27.48	1,586	119,721	75.49

¹ Average monthly value of additional allowance paid for dependents.² Includes nurse allowance.TABLE 19.—*World War veterans receiving pensions for non-service-connected disabilities classified by type of major disability, as of June 30, 1938*

Type of major disability	Number	Percent	Monthly value	Average monthly value
Total	46,748	100.00	\$1,246,416	\$26.66
Neuropsychiatric diseases	19,697	42.14	488,166	24.78
Tuberculosis	8,430	18.03	226,404	26.86
General medical and surgical conditions	18,621	39.83	531,846	28.56

TABLE 20.—*World War and Regular Establishment veterans and dependents of deceased veterans receiving compensation or pension benefits, showing number of cases on which insurance payments are also being made as of June 30, 1938*

Kind of claim	Disability			Death		
	World War		Regular Establishment service connected ¹	World War		Regular Establishment service connected ¹
	Service connected	Nonservice connected	Service connected	Nonservice connected	Service connected	Nonservice connected
Total	340,590	46,748	9,230	95,118	7,422	356
Compensation or pensions only	331,108	45,159	8,870	47,344	6,967	295
Compensation or pensions and term insurance	5,414	133	176	45,656	239	55
Compensation or pensions and automatic insurance	104		1	1,044	2	
Compensation or pensions and U. S. Government life insurance	3,792	1,456	182	1,000	214	6
Compensation or pensions, term insurance, and U. S. Government life insurance	172		1	74		

¹ Regular establishment cases shown represent only those cases having service formerly considered World War under World War Veterans' Act.

TABLE 21.—*Spanish-American War veterans receiving pensions for service-connected disabilities, showing type of major disability and degree of impairment, as of June 30, 1938*

Degree of impairment	Grand total				Neuropsychiatric diseases			
	Number	Percent of total	Monthly value	Average monthly value	Number	Percent of total neuropsychiatric diseases	Percent of degree of impairment	Monthly value
Grand total	1,907	100.00	\$133,567	\$70.04	189	100.00	9.91	\$14,988
General law (specific disease or injury)	75	3.93	5,897	78.63	4	2.12	5.33	262
Public No. 2	1,832	96.07	127,670	69.69	185	97.88	10.10	14,726
Degree of impairment:								
10 percent	55	2.88	550	10.00	1	.53	1.82	10
20 percent	30	1.57	560	18.67	3	1.59	10.00	50
30 percent	128	6.71	4,835	37.77	5	2.64	3.91	131
40 percent	134	7.03	6,260	46.72				
50 percent	274	14.37	13,875	50.64	26	13.76	9.49	1,237
60 percent	376	19.72	23,165	61.61	20	10.55	5.32	1,259
70 percent	192	10.07	13,995	72.89	21	11.11	10.94	1,533
80 percent	178	9.34	14,675	82.44	13	6.88	7.30	1,046
90 percent	20	1.05	1,975	98.75	3	1.59	15.00	295
100 percent	387	20.29	39,030	100.85	84	44.44	21.71	7,815
100 percent with nurse	58	3.04	8,750	150.86	9	4.76	15.52	1,350
Tuberculosis								
Degree of impairment	Tuberculosis				General medical and surgical			
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Number	Percent of total general medical and surgical	Percent of degree of impairment	Monthly value
Grand total	92	100.00	4.82	\$6,981	1,626	100.00	85.27	\$111,598
General law (specific disease or injury)								
Public No. 2	92	100.00	5.02	6,981	71	4.37	94.67	5,635
Degree of impairment:								
10 percent					54	3.32	98.18	540
20 percent					27	1.66	90.00	510
30 percent	3	3.26	2.34	100	120	7.38	93.75	4,604
40 percent					134	8.24	100.00	6,260
50 percent	16	17.39	5.84	804	232	14.27	84.67	11,834
60 percent	21	22.83	5.58	1,270	335	20.60	89.10	20,636
70 percent	17	18.48	8.85	1,201	154	9.47	80.21	11,261
80 percent	1	1.09	.56	80	164	10.09	92.14	13,549
90 percent					17	1.04	85.00	1,680
100 percent	31	33.69	8.01	3,076	272	16.73	70.28	28,139
100 percent with nurse	3	3.26	5.17	450	46	2.83	79.31	6,950

NOTE.—Does not include 168 veterans receiving pensions under special acts.

TABLE 22.—*Spanish American War veterans receiving pensions for non-service-connected disabilities, as of June 30, 1938*

Status of pensions	Number	Percent	Monthly value	Average monthly value
Grand total.....	168,680	100.00	\$8,179,855	\$48.49
Paid under Public No. 2.....				
For age.....	447	.26	7,125	15.94
For disability.....	178	.10	2,127	11.95
Paid under service pension laws.....	269	.16	4,998	18.58
For age.....	168,233	99.74	8,172,730	48.58
For disability.....	9,278	5.50	437,822	47.19
Degree of impairment:				
$\frac{1}{10}$	158,955	94.24	7,734,908	48.66
$\frac{1}{4}$	5,774	3.42	114,586	19.85
$\frac{1}{2}$	9,403	5.57	233,021	24.78
$\frac{3}{4}$	27,353	16.22	946,108	34.59
Totally disabled.....	54,256	32.17	2,691,894	49.61
	62,169	38.86	3,749,299	60.31

TABLE 23.—*Regular Establishment service-connected active disability pension awards; degree of impairment correlated with classification of major disability, showing number of disabled veterans and monthly value of awards, as of June 30, 1938*

Degree of impairment	Grand total				Neuropsychiatric diseases								Tuberculosis				General medical and surgical conditions								
	Number	Percent of group total	Monthly value	Average monthly value	Number	Endo- crines	Nervous system	Psychiatric diseases	Total				Number	Percent of group total, total, neu- ro- psychiatric	Percent of degree impair- ment	Number	Percent of group total, tuberculosis	Percent of degree impair- ment	Number	Percent of group total, general medical and surgical conditions	Percent of degree of im- pairment	Number	Monthly value		
									Number	Monthly value	Number	Monthly value													
GRAND TOTAL—REGULAR ESTABLISHMENT																									
Grand total	32,282		\$716,150	\$22.18	402	\$9,550	2,651	\$63,229	3,124	\$110,325	6,177		19.13	\$183,104	3,911		12.12	\$134,378	22,194		68.75	\$398,668			
REGULAR ESTABLISHMENT (PRIOR TO 1898)																									
Total	1,006	100.00	\$21,308	\$21.18	2	\$32	24	\$735	14	\$478	40	100.00	3.97	\$1,245	7	100.00	0.70	\$151	959	100.00	95.33	\$19,912			
10 to 19 percent	202	20.08	1,310	6.49	1	8	2	12			3	7.50	1.49		20				199	20.75	98.51	1,290			
20 to 29 percent	169	16.80	1,890	11.18			4	42			4	10.00	2.37		42	1	14.28	.59	10	164	17.10	97.04	1,838		
30 to 39 percent	30	2.98	420	14.00																30	3.13	100.00	420		
50 to 59 percent	161	16.00	2,713	16.85		4	68	2	34		6	15.00	3.73		102	3	42.86	1.86	51	152	15.85	94.41	2,560		
70 to 79 percent	87	8.65	2,034	23.38	1	24	3	72	3	72	7	17.50	8.05		168				80	8.34	91.95	1,866			
100 percent	160	15.91	4,710	29.44			5	135	5	150	10	25.00	6.25		285				150	15.64	93.75	4,425			
100 percent with nurse	32	3.18	2,247	70.22			3	216	1	72	4	10.00	12.50		288	3	42.86	9.38	90	25	2.61	78.12	1,869		
100 percent with periodic aid	26	2.58	1,300	50.00		2	100	3	150		5	12.50	19.23		250				21	2.19	80.77	1,050			
Specific injury	130	12.92	4,539	34.92		1	90				1	2.50	.77		90				129	13.45	99.23	4,449			
Degree not shown (rate depending on rank)																									
Section 206 cases	9	.90	145	16.11															9	.94	100.00	145			

TABLE 23.—*Regular Establishment service-connected active disability pension awards; degree of impairment correlated with classification of major disability, showing number of disabled veterans and monthly value of awards, as of June 30, 1938—Continued*

Degree of impairment	Grand total				Neuropsychiatric diseases								Tuberculosis				General medical and surgical conditions							
	Number	Percent of group total	Monthly value	Average monthly value	Number	Endo- crines	Nervous system	Psychiatric diseases	Total				Number	Percent of group total, neuro- psychiatric	Percent of degree impair- ment	Monthly value	Number	Percent of group total, tuberculosis	Percent of degree impair- ment	Monthly value	Number	Percent of group total, general medical and surgical conditions	Percent of degree of im- pairment	Monthly value
									Number	Monthly value	Number	Monthly value												
TOTAL REGULAR ESTABLISHMENT (SUBSEQUENT TO 1898)																								
Total	31,276	100.00	\$694,842	\$22.22	400	\$9,518	2,627	\$62,494	3,110	\$109,847	6,137	100.00	19.62	\$181,859	3,904	100.00	12.48	\$134,227	21,235	100.00	67.90	\$378,756		
10 to 19 percent	7,873	25.17	52,991	6.73	51	352	691	4,617	262	1,603	1,004	16.36	12.75	6,572	57	1.46	.72	394	6,812	32.08	86.53	46,025		
20 to 29 percent	3,337	10.67	37,539	11.25	32	340	181	2,401	20	213	233	3.80	6.98	2,954	38	.97	1.14	587	3,066	14.44	91.88	33,998		
30 to 39 percent	6,649	21.26	104,471	15.71	65	974	608	9,040	284	4,261	957	15.59	14.39	14,275	550	14.09	8.27	8,705	5,142	24.21	77.34	81,491		
40 to 49 percent	2,149	6.87	45,889	22.75	85	1,566	144	3,159	42	1,080	271	4.42	12.61	5,785	39	1.00	1.82	894	1,839	8.66	85.57	42,210		
50 to 59 percent	2,462	7.87	62,314	25.31	39	850	292	7,685	210	4,976	541	8.81	21.97	13,511	664	17.01	26.97	15,456	1,257	5.92	51.06	33,347		
60 to 69 percent	1,398	4.47	45,246	32.36	6	180	82	2,482	21	771	109	1.78	7.80	3,433	262	6.71	18.74	7,162	1,027	4.84	73.46	34,651		
70 to 79 percent	1,023	3.27	36,274	35.46	3	115	65	2,392	119	4,439	187	3.05	18.28	6,946	476	12.19	46.53	15,124	360	1.69	35.19	14,204		
80 to 89 percent	770	2.46	31,168	40.48	59	2,134	71	2,663	64	2,367	194	3.16	25.19	7,164	116	2.97	15.07	4,382	460	2.17	59.74	19,622		
90 to 99 percent	69	.22	4,112	59.59	1	40	2	120			3	.05	4.35	160	7	.18	10.14	410	59	.28	85.51	3,542		
100 percent	5,194	16.61	243,024	46.79	57	2,817	379	18,207	2,070	88,659	2,506	40.83	48.25	109,683	1,602	41.04	30.84	74,151	1,086	5.11	20.91	59,190		
100 percent with nurse	352	1.13	28,814	81.86	2	150	112	9,728	18	1,498	132	2.15	37.50	11,376	93	2.38	26.42	6,962	127	.60	36.08	10,476		

REGULAR ESTABLISHMENT (SUBSEQUENT TO 1898)

Total.....	22,017	100.00	\$451,446	\$20.50	334	\$7,720	1,716	\$37,222	1,876	\$48,367	3,926	100.00	17.83	\$93,309	3,124	100.00	14.19	\$102,279	14,967	100.00	67.98	\$255,858
10 to 19 percent.....	4,836	21.97	30,551	6.32	27	170	405	2,490	194	1,172	626	15.95	12.94	3,832	27	.86	.56	178	4,183	27.95	86.50	26,541
20 to 29 percent.....	2,195	9.97	21,884	9.97	28	272	82	867	15	139	125	3.18	5.70	1,278	15	.48	.68	171	2,055	13.73	93.62	20,435
30 to 39 percent.....	5,208	23.66	77,293	14.84	55	800	461	6,348	217	2,938	733	18.67	14.07	10,086	302	9.67	5.80	4,370	4,173	27.88	80.13	62,837
40 to 49 percent.....	1,601	7.27	33,847	21.14	83	1,525	90	1,666	13	219	186	4.74	11.62	3,410	26	.83	1.62	504	1,389	9.28	86.76	29,933
50 to 59 percent.....	1,874	8.51	43,052	22.97	37	806	185	4,101	155	3,317	377	9.60	20.12	8,224	586	18.76	31.27	12,819	911	6.08	48.61	22,009
60 to 69 percent.....	1,079	4.90	32,570	30.19	5	135	56	1,496	7	189	68	1.73	6.30	1,820	246	7.87	22.80	6,568	765	5.11	70.90	24,182
70 to 79 percent.....	779	3.54	25,109	32.23	1	31	44	1,456	56	1,604	101	2.57	12.96	3,091	418	13.38	53.66	12,556	260	1.74	33.38	9,462
80 to 89 percent.....	597	2.71	22,606	37.87	53	1,889	50	1,756	48	1,667	151	3.85	25.29	5,312	102	3.27	17.09	3,622	344	2.30	57.62	13,672
90 to 99 percent.....	45	.20	2,598	57.73	1	40	2	120				.08	6.67	160	2	.06	4.44	80	40	.27	88.89	2,358
100 percent.....	3,543	16.09	142,491	40.22	42	1,902	276	12,011	1,161	36,414	1,479	37.67	41.75	50,327	1,317	42.16	37.17	55,503	747	4.99	21.08	36,661
100 percent with nurse.....	260	1.18	19,445	74.79	2	150	65	4,911	10	708	77	1.96	29.62	5,769	83	2.66	31.92	5,908	100	.67	38.46	7,768

REGULAR ESTABLISHMENT (WORLD WAR)

Total.....	9,230	100.00	\$242,366	\$26.26	66	\$1,798	910	\$25,197	1,229	\$61,315	2,205	100.00	23.89	\$88,310	778	100.00	8.43	\$31,918	6,247	100.00	67.68	\$122,138		
10 to 19 percent.....	3,037	32.90	22,440	7.39	24	182	286	2,127	68	431	378	17.14	12.45	2,740	30	3.86	.99	216	2,629	42.08	86.56	19,484		
20 to 29 percent.....	1,141	12.36	15,646	13.71	4	68	99	1,534	5	74	108	4.90	9.46	1,676	23	2.96	2.02	416	1,010	16.17	88.52	13,554		
30 to 39 percent.....	1,435	15.55	27,064	18.86	10	174	147	2,692	67	1,323	224	10.16	15.61	4,189	248	31.88	17.28	4,335	963	15.42	67.11	18,540		
40 to 49 percent.....	547	9.93	15,027	27.47	2	41	54	1,493	29	841	85	3.86	15.54	2,375	13	1.67	2.38	390	449	7.19	82.08	12,262		
50 to 59 percent.....	587	6.36	19,247	32.79	2	44	107	3,584	54	1,644	163	7.39	27.77	5,272	78	10.03	13.29	2,637	346	5.54	58.94	11,338		
60 to 69 percent.....	317	3.44	12,610	39.78	1	45	26	986	14	582	41	1.86	12.93	1,613	16	2.06	5.05	594	280	4.16	82.02	10,403		
70 to 79 percent.....	243	2.63	11,122	45.77	2	84	21	936	63	2,835	86	3.90	35.39	3,855	58	7.45	23.87	2,568	99	1.58	40.74	4,699		
80 to 89 percent.....	171	1.85	8,511	49.77	6	245	21	907	16	700	43	1.95	25.14	1,852	14	1.80	8.19	760	114	1.83	66.67	5,899		
90 to 99 percent.....	24	.26	1,514	63.08										5	.64	20.83	330	19	.30	79.17	1,184			
100 percent.....	1,641	17.78	100,191	61.05	15	915	103	6,196	906	52,170	1,024	46.44	62.40	50,281	283	36.37	17.25	18,618	334	5.35	20.35	22,292		
100 percent with nurse.....	87	.94	8,994	103.38					46	4,742	7	715	53	2.40	60.92	5,457	10	1.28	11.49	1,054	24	.38	27.59	2,483

REGULAR ESTABLISHMENT (SPANISH-AMERICAN WAR)

Total.....	29	100.00	\$1,030	\$35.52	—	—	1	\$75	5	\$165	6	100.00	20.69	\$240	2	100.00	6.90	\$30	21	100.00	72.41	\$760	
10 to 19 percent.....																							
20 to 29 percent.....	1	3.45	9	9.00																	1	4.76	100.00
30 to 39 percent.....	6	20.68	114	19.00																	6	28.58	100.00
40 to 49 percent.....	1	3.45	15	15.00																	1	4.76	100.00
50 to 59 percent.....	1	3.45	15	15.00					1	15	1	16.67	100.00		15								
60 to 69 percent.....	2	6.90	66	33.00																	2	9.52	100.00
70 to 79 percent.....	1	3.45	43	43.00																	1	4.76	100.00
80 to 89 percent.....	2	6.90	51	25.50																	2	9.52	100.00
90 to 99 percent.....																							
100 percent.....	10	34.48	342	34.20			3	75	3	50.00	30.00		75		2	100.00	20.00	30	5	23.81	50.00	237	
100 percent with nurse.....	5	17.24	375	75.00			1	75	1	75	2	33.33	40.00		150				3	14.29	60.00	225	

NOTE.—Does not include 780 veterans receiving pensions under special acts.

TABLE 24.—*Age groups of World War, Spanish-American War, and Regular Establishment veterans in receipt of compensation and pension benefits as of June 30, 1938*

Age group	World War ¹	Spanish-American War	Regular establishment
Average age ²	45.37	62.86	41.81
Total number veterans.....	389,169	170,755	33,062
Age not stated.....	7,035	³ 638	⁴ 1,044
Under 20.....			21
20 to 24.....			1,172
25 to 29.....			3,115
30 to 34.....	22		4,899
35 to 39.....	18,041		8,643
40 to 44.....	172,800		4,382
45 to 49.....	131,607		3,121
50 to 54.....	45,821	1,478	3,027
55 to 59.....	8,134	36,458	1,965
60 to 64.....	3,337	83,403	531
65 to 69.....	1,508	34,033	447
70 to 74.....	636	10,710	313
75 to 79.....	190	3,075	244
80 to 84.....	35	789	97
85 to 89.....	3	152	29
90 to 94.....		16	12
95 or over.....		3	

¹ Includes veterans receiving emergency officers' retirement pay, compensation, and pension benefits.² Average based on 1-year age group of veterans.³ Includes 168 special-act cases.⁴ Includes 780 special-act cases.TABLE 25.—*Terminations of compensation or pension disability awards, showing reasons for terminations, during fiscal year 1938*

Reasons for terminations	World War		Regular establishment
	Service connected	Nonservice connected	
Total.....	6,850	5,544	5,943
Address unknown—cannot locate claimant.....	180	87	
Claim withdrawn or payment not desired.....	19	1	1
Claimant reenlisted.....	9		
Death of veteran.....	3,969	3,606	5,932
Disability less than 10 percent.....	1,182		
Disability less than permanent total.....		988	
Disability not result of service.....	211		
Estate over \$1,500.....	255	46	2
Failure to cooperate.....	353	225	
Forfeiture.....	4	2	
Guardianship.....	414	259	
Income provision.....		104	1
Less than 90 days, service.....		3	
Misconduct.....	12	17	
Pending investigation, examination, legal decision, etc.....	130	53	
Veteran in receipt of other benefit.....	65	16	7
Miscellaneous.....	47	137	1,947
			19

TABLE 26.—*World War compensation, service- and nonservice-connected active death awards; number of deceased veterans whose dependents are receiving compensation, showing class of beneficiary and number of dependents, as of June 30, 1938.*

	Service connected			Nonservice connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which compensation is being paid	95,118	\$3,625,723	\$38.12	7,422	\$219,862	\$29.62
Widows alone	12,992	422,693	32.53	1,922	42,284	22.00
Widows and children	11,503	627,745	54.57	4,102	147,622	35.99
Widow and mother	1,456	103,225	70.90			
Widow, children, and mother	972	89,959	92.55			
Widow and father	371	27,088	73.01			
Widow, children, and father	240	22,397	93.32			
Widow, mother, and father	320	25,184	78.70			
Widow, children, mother, and father	281	27,885	99.23			
Children alone	6,516	170,001	26.09	1,398	29,956	21.43
Children and mother	1,006	65,747	65.35			
Children and father	237	15,922	67.18			
Children, mother, and father	305	21,965	72.02			
Mother alone	36,720	1,141,238	31.08			
Father alone	10,433	368,225	35.29			
Mother and father	11,766	496,449	42.19			
Number of dependents	142,292	3,625,723	25.48	18,443	219,862	11.92
Widows	28,135	915,255	32.53	6,024	132,528	22.00
Children	37,378	493,370	13.20	12,419	87,334	7.03
Mothers	52,826	1,545,017	29.25			
Fathers	23,953	671,981	28.05			

TABLE 27.—*World War compensation, service- and non service-connected active death awards; number of deceased veterans whose dependents were receiving compensation, showing number of dependents as of the end of each fiscal year, 1923-38*

Fiscal year	Deceased veterans		Dependents						Average monthly value per case		
			Total		Widows		Children		Parents		
	Service connected	Non-service-connected	Service connected	Non-service-connected							
1938	195,118	7,422	142,292	18,443	28,135	6,024	37,378	12,419	76,779	\$38.12	\$29.62
1937	99,032	5,050	148,228	12,754	28,244	4,149	38,863	8,605	81,121	29.26	29.42
1936	99,659	2,994	150,837	7,625	27,512	2,531	39,948	5,094	83,377	29.34	29.71
1935	99,394	1,970	151,588	4,989	26,456	1,741	39,157	3,248	85,975	29.00	29.93
1934	99,229	—	150,881	—	26,090	—	39,314	—	85,477	28.09	—
1933	98,628	—	149,975	—	24,757	—	37,771	—	87,447	28.04	—
1932	97,448	—	148,016	—	23,961	—	36,565	—	87,490	27.98	—
1931	93,334	—	141,250	—	22,843	—	34,700	—	83,707	27.90	—
1930	90,954	—	136,163	—	21,754	—	32,765	—	81,644	27.56	—
1929	87,668	—	130,138	—	20,643	—	30,168	—	79,327	27.46	—
1928	85,634	—	125,395	—	19,260	—	27,314	—	78,821	27.33	—
1927	82,827	—	120,487	—	18,565	—	25,172	—	76,750	27.24	—
1926	78,881	—	113,542	—	17,556	—	22,976	—	73,010	27.03	—
1925	65,958	—	94,102	—	16,346	—	20,472	—	57,284	26.44	—
1924	57,971	—	82,041	—	14,447	—	17,396	—	50,198	25.58	—
1923	55,334	—	78,234	—	14,809	—	15,854	—	47,571	25.66	—

¹ Adjusted.

TABLE 28.—*Spanish-American War pensions—Service- and non-service-connected active death awards; number of deceased veterans whose dependents are receiving pensions, showing class of beneficiary and number of dependents, as of June 30, 1938*

	Service connected			Nonservice connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which pensions are being paid-----	1,523	\$48,141	\$31.61	51,759	\$1,588,296	\$30.69
Widows alone-----	931	33,905	36.42	45,651	1,367,625	29.96
Widows and children-----	69	3,652	52.93	3,871	151,029	39.02
Children alone-----	8	249	31.13	2,237	69,642	31.13
Mother alone-----	432	8,640	20.00	-----	-----	-----
Father alone-----	80	1,606	20.00	-----	-----	-----
Mother and Father-----	3	95	31.67	-----	-----	-----
Number of dependents-----	1,648	48,141	29.21	58,963	1,588,296	26.94
Widows-----	1,000	36,417	36.42	49,522	1,483,574	29.96
Children-----	130	1,389	10.68	9,441	104,722	11.09
Mothers-----	435	8,688	19.97	-----	-----	-----
Fathers-----	83	1,647	19.84	-----	-----	-----

NOTE.—Does not include 63 deceased veterans whose dependents are receiving pensions under special acts.

TABLE 29.—*Regular Establishment pensions, active death awards; number of deceased veterans whose dependents are receiving pensions, showing class of beneficiary and number of dependents, as of June 30, 1938*

	Regular Establishment														
	Total Regular Establishment			Prior to 1898			Subsequent to 1898			World War ¹			Spanish-American War ¹		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which pensions are being paid-----	8,186	\$201,444	\$24.61	313	\$3,988	\$12.74	7,392	\$184,664	\$24.98	356	\$8,819	\$24.77	125	\$3,973	\$31.78
Widows alone-----	2,321	53,941	23.24	291	3,698	12.71	1,896	46,637	24.60	41	978	23.85	93	2,628	28.26
Widows and children-----	1,833	71,297	38.90	3	42	14.00	1,715	66,636	38.85	83	3,274	39.45	32	1,345	42.03
Widows and mother-----	63	2,398	38.06				63	2,398	38.06						
Widows, children, and mother-----	74	3,778	51.05				73	3,722	50.99	1	56	56.00			
Widows and father-----	13	485	37.31				12	448	37.33	1	37	37.00			
Widows, children, and father-----	22	1,142	51.91				21	1,094	52.10	1	48	48.00			
Widows, mother, and father-----	21	924	44.00				21	924	44.00						
Widows, children, mother, and father-----	24	1,313	54.71				21	1,146	54.57	3	167	55.67			
Children alone-----	721	14,286	19.81	5	72	14.40	634	12,558	19.81	82	1,656	20.20			
Children and mother-----	41	1,412	34.44				36	1,225	34.03	5	187	37.40			
Children and father-----	6	267	44.50				5	212	42.40	1	55	55.00			
Children, mother, and father-----	17	711	41.82				15	628	41.87	2	83	41.50			
Mother alone-----	1,992	30,161	15.14	11	140	12.73	1,914	29,016	15.16	67	1,005	15.00			
Father alone-----	525	7,943	15.13	3	36	12.00	487	7,382	15.16	35	525	15.00			
Mother and father-----	513	11,386	22.19				479	10,638	22.21	34	748	22.00			
Number of dependents-----	13,243	201,444	15.21	317	3,988	12.58	12,090	184,664	15.27	651	8,819	13.55	185	\$3,973	21.48
Widows-----	4,371	104,282	23.86	294	3,736	12.71	3,822	93,910	24.57	130	3,104	23.88	125	3,532	28.26
Children-----	4,986	43,528	8.73	9	76	8.44	4,585	39,809	8.68	332	3,202	9.64	60	441	7.35
Mothers-----	2,745	38,896	14.17	11	140	12.73	2,622	37,237	14.20	112	1,519	13.56			
Fathers-----	1,141	14,738	12.92	3	36	12.00	1,061	13,708	12.92	77	994	12.91			

¹ Deceased veterans having service considered as wartime prior to enactment of Public, No. 2, 73d Cong.

NOTE.—Does not include 539 special-act cases.

TABLE 30.—*Terminations of compensation or pension death awards, showing reasons for terminations during fiscal year 1938*

Reason for terminations	World War		Spanish-American War	Regular Establishment
	Service connected	Nonservice connected		
Total	4,941	248	1,172	285
Child become of age	518	49	236	22
Child marries	129	16	—	—
Child's schooling completed	679	17	—	—
Claim withdrawn or payment not desired	1	—	2	—
Claimant in receipt of other benefit	6	14	16	24
Death of payee	3,103	29	744	169
Dependency of mother or father not shown	35	—	—	2
Guardianship	14	1	—	—
Income provision	—	7	—	—
Misconduct	—	—	2	—
Payee remarried	401	114	162	63
Pending investigation, examination, legal decisions, etc.	21	1	1	1
Miscellaneous	34	—	9	4

RETIREMENT OF EMERGENCY OFFICERS' TABLE

TABLE 31.—*Emergency officers entitled to retirement with pay as of June 30, 1938, classified by organization and rank*

Organization and rank at time of discharge from commissioned service	Total number entitled to retirement pay	Retirement pay forfeited	On the roll for retirement pay											
			Receiving retirement pay											
			Total			Full retirement pay			Partial retirement pay			Disability compensation paid at time of passage of act of May 24, 1928, to those now receiving retirement pay ¹		
			Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Grand total.....	1,854	23	1,831	\$249,808	\$136.43	1,818	\$248,996	\$136.96	13	\$812	\$62.46	1,685	\$82,322	\$48.86
Army:														
Total.....	1,818	23	1,795	244,741	136.35	1,783	244,039	136.87	12	702	58.50	1,651	81,043	49.09
Colonel.....	5	—	5	1,476	295.20	5	1,476	295.20	—	—	—	4	294	73.50
Lieutenant colonel.....	21	—	21	5,399	257.10	21	5,399	257.10	—	—	—	16	761	47.56
Major.....	104	1	103	21,363	207.41	102	21,252	208.35	1	111	111.00	86	4,409	51.27
Captain.....	412	12	400	63,707	159.27	394	63,376	160.85	6	331	55.17	356	18,963	53.27
First lieutenant.....	723	5	718	93,439	130.14	717	93,415	130.29	1	24	24.00	667	32,247	48.35
Second lieutenant.....	553	5	548	59,357	108.32	544	59,121	108.68	4	236	59.00	522	24,369	46.68
Navy:														
Total.....	24	—	24	3,464	144.33	23	3,354	145.83	1	110	110.00	24	1,023	42.63
Commander.....	2	—	2	504	252.00	2	504	252.00	—	—	—	2	106	53.00
Lieutenant.....	9	—	9	1,445	160.56	9	1,445	160.56	—	—	—	9	486	54.00
Lieutenant (junior grade).....	7	—	7	875	125.00	7	875	125.00	—	—	—	7	216	30.86
Ensign.....	5	—	5	530	106.00	5	530	106.00	—	—	—	5	159	31.80
Warrant officer.....	1	—	1	110	110.00	—	—	—	1	110	110.00	1	56	56.00
Marine:														
Total.....	12	—	12	1,603	133.58	12	1,603	133.58	—	—	—	10	256	25.60
Captain.....	4	—	4	615	153.75	4	615	153.75	—	—	—	4	90	22.50
First lieutenant.....	6	—	6	776	129.33	6	776	129.33	—	—	—	4	118	29.50
Second lieutenant.....	2	—	2	212	106.00	2	212	106.00	—	—	—	2	48	24.00

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

ADJUSTED COMPENSATION TABLES

TABLE 32.—Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1938

Fiscal year	Applications received	Fiscal year	Applications received
Total	4,151,513	1932	161,641
1938	5,147	1931	108,938
1937	46,515	1930	30,840
1936	86,335	1929	138,689
1935	18,686	1928	124,175
1934	12,538	1927	183,316
1933	42,505	1926	397,008
		Total to June 30, 1925	2,845,180

TABLE 33.—Action taken on applications for adjusted compensation to June 30, 1938

Branch of service and type of claim	Number	Amount
Grand total	4,109,089	\$3,762,780,775.21
Cash:		
(a) Veterans (\$50 or less)	175,983	5,792,457.21
(b) Dependents (less than \$50)	11,438	309,613.00
Dependents (\$50 or over)	133,599	45,446,633.00
Certificates	3,788,069	3,707,591,392.00
\$60 lump-sum payments		3,640,680.00
Army:		
Total	3,526,002	3,184,113,219.85
Cash:		
(a) Veterans (\$50 or less)	160,364	5,392,614.85
(b) Dependents (less than \$50)	10,441	284,427.00
Dependents (\$50 or over)	118,134	39,432,435.00
Certificates	3,237,063	3,135,724,383.00
\$60 lump-sum payments		3,279,360.00
Navy:		
Total	510,380	504,704,235.69
Cash:		
(a) Veterans (\$50 or less)	14,930	377,855.69
(b) Dependents (less than \$50)	896	22,179.00
Dependents (\$50 or over)	12,268	4,785,861.00
Certificates	482,286	499,273,360.00
\$60 lump-sum payments		244,980.00
Marine Corps:		
Total	72,707	73,963,319.67
Cash:		
(a) Veterans (\$50 or less)	689	21,986.67
(b) Dependents (less than \$50)	101	3,007.00
Dependents (\$50 or over)	3,197	1,228,337.00
Certificates	68,720	72,593,649.00
\$60 lump-sum payments		116,340.00

TABLE 34.—Dependency death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1938

Beneficiary	Total		Payment to dependents (less than \$50)		Payment to dependents (\$50 or over)		\$60 bonus (lump sum payments)
	Number	Amount	Number	Amount	Number	Amount	
Total.....	145,037	\$49,396,926	11,438	\$309,613	133,599	\$45,446,633	\$3,640,680
Widow or widower.....	35,515	11,621,585	3,113	86,974	32,402	11,264,191	270,420
Child or children.....	11,976	3,739,565	1,285	32,286	10,691	3,463,139	244,140
Mother.....	80,844	28,182,509	5,920	159,772	74,924	25,405,477	2,617,260
Father.....	16,292	5,694,987	1,101	30,077	15,191	5,160,130	504,780
Other relatives.....	410	158,280	19	504	391	153,696	4,080

INSURANCE TABLES

TABLE 35.—Number of U. S. Government term- and converted-insurance claims awarded by fiscal years from October 1917 to June 30, 1938

Fiscal year	Term and automatic insurance awards				Converted-insurance awards			
	Total	Original death	Original disability	Disability changed to death	Total	Original death	Original disability	Disability changed to death
Total.....	194,842	155,148	39,694	22,481	48,949	32,068	16,881	5,235
1938.....	395	67	328	375	3,772	2,701	1,071	514
1937.....	349	71	278	371	3,661	2,714	947	515
1936.....	513	93	420	380	3,486	2,523	963	538
1935.....	606	128	478	437	3,572	2,427	1,145	451
1934.....	365	25	340	451	3,702	2,234	1,471	457
1933.....	1,481	130	1,351	948	3,721	2,356	1,365	435
1932.....	2,251	204	2,047	1,050	3,825	2,285	1,540	370
1931.....	1,407	312	1,095	654	3,510	2,147	1,363	353
1930.....	947	349	598	810	3,507	2,237	1,270	344
1929.....	978	372	606	938	3,406	2,205	1,201	264
1928.....	1,039	532	507	680	2,914	1,822	1,092	218
1927.....	2,055	752	1,303	852	1,957	1,199	758	190
1926.....	4,462	1,370	3,092	1,538	1,850	1,014	836	173
1925.....	4,104	1,274	2,830	1,578	1,464	970	494	149
1924.....	3,761	1,090	2,671	1,808	1,346	842	504	126
1923.....	5,425	1,831	3,594	2,456	1,319	883	436	100
1922.....	8,855	3,132	5,723	2,633	1,247	902	345	35
1921.....	12,734	5,424	7,810	2,655	585	506	79	3
1920.....	28,832	23,935	4,897	1,867	105	104	1	-----
1919.....	108,033	107,807	226	-----	-----	-----	-----	-----
1918.....	6,250	6,250	-----	-----	-----	-----	-----	-----

TABLE 36.—*Term and automatic insurance—Active disability and death awards, as of June 30, 1938*

	Number	Face value of policies
Term and automatic:		
Total	119,807	\$999,638,511
Disability	11,871	97,858,297
Death	107,936	901,780,214
Term:		
Total	117,974	991,696,164
Disability	11,582	96,602,881
Death	106,392	895,093,283
Automatic:		
Total	1,833	7,942,347
Disability	289	1,255,416
Death	1,544	6,686,931

TABLE 37.—*Term and automatic insurance, terminated disability and death awards by reason of terminations, as of June 30, 1938*

	Term insurance			Automatic insurance		
	Number	Face value of policies	Commuted value	Number	Face value of insurance	Com- muted value
Total disability awards terminated	26,760	\$224,889,849		203	\$832,153	
By recovery	4,004	33,813,117		56	243,264	
By death	22,010	184,194,232		147	588,889	
By compromise	746	6,882,500	2,997,762			
Total death awards terminated	60,161	468,912,845	179,777,722	6,904	29,814,549	5,022,955
By lump-sum payments ¹	50,025	386,720,382	178,495,066			
No beneficiary in permitted class				2,565	11,151,698	5,022,955
By compromise	2,277	2,555,620	1,142,826			
Escheat to U. S. Government	27	228,213	139,830			
Expired—240 installments completed	9,832	79,408,630		4,339	18,662,851	

¹ In addition 1,267 awards with policies amounting to \$10,056,144 having a commuted value of \$6,574,359 were terminated by lump-sum payments immediately after death of veteran.

² Includes 1 case; judgment on stipulation.

TABLE 38.—Converted insurance claims awarded and terminated during the calendar year 1937, by plan of insurance

Plan of insurance	Converted insurance claims awarded during calendar year 1937											
	Total permanent disability						Death					
	Policies		Lives		Amount of insurance		Policies		Lives		Amount of insurance	
	Number	Percent	Number	Percent	Amount	Percent	Number	Percent	Number	Percent	Amount	Percent
Ordinary life	437	30.88	369	31.17	\$2,590,929	33.85	863	26.61	707	25.96	\$4,728,093	31.03
20-payment life	259	18.30	223	18.84	1,194,137	15.60	737	22.73	620	22.77	3,223,820	21.16
30-payment life	30	2.12	22	1.86	155,906	2.04	104	3.21	82	3.01	517,936	3.40
20-year endowment	192	13.57	157	13.26	783,763	10.24	564	17.39	483	17.74	1,743,231	11.44
30-year endowment	38	2.69	32	2.70	185,000	2.42	122	3.76	100	3.67	602,810	3.96
Endowment at 62	71	5.02	59	4.98	355,669	4.65	144	4.44	113	4.15	747,424	4.91
5-year convertible term:												
Duration less than 5 years	45	3.18	34	2.87	313,500	4.10	26	.80	23	.84	165,000	1.08
Duration more than 5 years	113	7.99	102	8.61	753,177	9.84	212	6.54	169	6.21	1,229,237	8.07
Renewed, second period	134	9.47	114	9.63	947,352	12.38	144	4.44	126	4.63	1,002,994	6.58
Renewed, third period	8	.57	7	.59	67,000	.88	31	.96	31	1.14	242,706	1.59
5-year level premium term	19	1.34	11	.93	90,500	1.18	65	2.00	60	2.20	362,979	2.38
Extended insurance	65	4.59	52	4.39	210,841	2.75	211	6.51	193	7.09	650,377	4.27
Paid-up life	4	.28	2	.17	5,496	.07	15	.46	13	.48	11,824	.08
Paid-up endowment							5	.15	3	.11	7,683	.05
Total	1,415	100.00	1,184	100.00	\$7,653,270	100.00	3,243	100.00	2,723	100.00	\$15,236,114	100.00

Plan of insurance	Converted insurance disability claims terminated during calendar year 1937											
	By recovery						By death					
	Policies		Lives		Amount of insurance		Policies		Lives		Amount of insurance	
	Number	Percent	Number	Percent	Amount	Percent	Number	Percent	Number	Percent	Amount	Percent
Ordinary life.....	105	25.12	86	25.44	\$637,323	28.08	184	31.83	157	31.65	\$1,123,954	33.32
20-payment life.....	88	21.05	71	21.01	410,500	18.09	89	15.40	74	14.92	466,925	13.84
30-payment life.....	15	3.59	11	3.26	57,000	2.51	9	1.56	7	1.41	32,000	.95
20-year endowment.....	58	13.88	49	14.50	171,500	7.56	86	14.88	75	15.12	319,442	9.47
30-year endowment.....	15	3.59	7	2.07	38,000	1.68	14	2.42	12	2.42	51,284	1.52
Endowment at 62 ¹	22	5.26	13	3.85	105,324	4.64	21	3.63	17	3.43	124,500	3.69
5-year convertible term:												
Duration less than 5 years.....	97	23.20	84	24.85	748,651	32.99	88	15.23	79	15.93	675,515	20.03
Duration more than 5 years.....	9	2.15	9	2.66	42,500	1.87	37	6.40	32	6.45	267,839	7.94
Renewed, second period.....	5	1.20	4	1.18	40,000	1.76	26	4.50	23	4.64	199,904	5.93
5-year level premium term.....							1	.17	0		3,000	.09
Extended insurance.....	4	.96	4	1.18	18,703	.82	23	3.98	20	4.03	108,710	3.22
Total.....	418	100.00	338	100.00	2,269,501	100.00	578	100.00	496	100.00	3,373,073	100.00

¹ Includes matured endowments—6 policies, 4 lives, for \$30,324.

NOTE.—In addition to terminations of disability claims tabulated above, 4 claims representing 4 lives for \$12,000, were terminated by compromise.

TABLE 39.—*Report of U. S. Government life insurance in force Dec. 31, 1937, total, all plans*

	Number	Amount
Insurance in force Dec. 31, 1936.....		
Issued during 1937.....	1 595,713 24,864	1 \$2,585,732,614 72,881,687
Total.....	620,577	2,658,614,301
Terminations:		
Death claims awarded.....	3,841	17,935,320
Disability claims awarded.....	742	4,549,086
Matured endowments.....	200	1,005,074
Surrendered for cash.....	7,567	21,450,353
Surrendered for paid-up insurance.....	231	1,185,134
Lapsed.....	6,349	25,723,027
Reduced.....		6,027,082
Cancelled.....	131	499,329
Extended insurance expired.....	5,520	19,625,740
5-year convertible term expired.....	729	3,961,514
Cancelled rerated disability claims.....	7	38,068
Total terminations.....	25,317	101,999,727
Additions:		
Rerated disability claims.....	426	1,642,521
Paid-up insurance issued.....	231	496,006
Revived.....	874	4,297,819
Continued under extended insurance.....	3,530	12,120,297
Total additions.....	5,061	18,556,643
Net terminations.....	20,256	83,443,084
Insurance in force Dec. 31, 1937.....	600,321	2,575,171,217

¹ Adjusted figures.TABLE 40.—*Report of U. S. Government life insurance in force by plan, as of Dec. 31, 1937*

Plan	Number	Amount
Ordinary life.....	136,865	\$699,901,740
20-payment life.....	174,044	702,696,382
30-payment life.....	28,073	142,615,643
20-year endowment.....	103,375	289,329,050
30-year endowment.....	29,697	127,064,552
Endowment at age 62.....	31,293	149,083,492
5-year convertible term:		
Duration less than 5 years.....	289	1,599,500
Duration more than 5 years.....	24,093	140,970,779
Renewed, second period.....	8,714	56,867,335
Renewed, third period.....	15,443	103,848,296
Five year level premium term.....	20,955	89,604,727
Extended insurance.....	24,043	67,180,291
Paid-up life.....	2,184	3,211,103
Paid-up endowment.....	1,253	1,198,327
Total.....	600,321	2,575,171,217

FINANCE TABLES

TABLE 41.—*Analysis of reported obligations from all appropriations by purpose, fiscal year 1938*

Personal services:		
Salaries.....		\$52,473,011
Special and miscellaneous payments.....		1,511,347
Supplies and materials:		
Stationery and office supplies.....		222,777
Cleaning and toilet supplies.....		395,509
Drugs and medicines.....		747,719
Hospital and surgical supplies.....		415,440
X-ray supplies and films.....		200,849
Dental supplies.....		69,295

TABLE 41.—*Analysis of reported obligations from all appropriations by purpose, fiscal year 1938—Continued*

Supplies and materials—Continued.	
Orthopedic and prosthetic supplies-----	\$371, 818
Occupational therapy supplies-----	89, 550
Fuel-----	1, 053, 879
Purchase of clothing for veterans (veterans regulation 6 (c))-----	607, 167
Purchase of clothing for employees-----	67, 030
Other wearing apparel and sewing supplies-----	131, 318
Forage and other supplies for animals-----	89, 655
Provisions-----	9, 733, 286
Sundry supplies-----	428, 420
Motor vehicle supplies-----	78, 332
Communication service:	
Telegraph service-----	29, 416
Telephone service-----	187, 203
Other communication service-----	52, 298
Travel expenses:	
Transportation-----	1, 137, 732
Subsistence and lodging-----	337, 835
Transportation of things-----	943, 770
Printing and binding, engraving, lithographing, photographing, and typewriting (service), (job work); printing and binding-----	116, 814
Furnishing of heat, light, power, etc-----	1, 738, 230
Rents-----	307, 637
Repairs and alterations-----	3, 710, 190
Special and miscellaneous current expenses-----	254, 859
Pensions, retirement salaries, annuities, World War allowances, and insurance losses:	
Military and naval compensation for death and disability (World War total)-----	230, 203, 481
Other World War allowances (adjusted compensation)-----	3, 622, 046
Army and Navy pensions (other wars and peacetime)-----	172, 580, 519
Military and naval insurance-----	82, 284, 685
Grants, subsidies, and contributions:	
Burials-----	3, 609, 010
Reimbursement to States for veterans in State homes-----	674, 621
Equipment:	
Furniture, furnishings, and fixtures-----	994, 341
Educational, scientific, and recreational equipment-----	281, 152
Other equipment-----	133, 938
Structures and parts and nonstructural improvements to land (including fixed equipment) ¹ -----	8, 490 '456
Trust funds:	
Insurance losses (converted insurance)-----	26, 821, 618
Personal funds of patients-----	2, 241, 669
General post fund-----	79, 449
Investments (including working capital funds)—Investment trust funds: Government life insurance trust fund-----	188, 331, 861
Additional amounts transferred to other departments and establishments:	
War Department (less amount from War Department for C. C. C. members hospitalized)-----	1, 231, 451
Navy Department-----	1, 191, 543
St. Elizabeths Hospital (Interior Department)-----	57, 816
Agriculture Department-----	65, 000
Public Health Service (Treasury Department)-----	737, 592
Commerce Department-----	4, 735
Total-----	801, 139, 369

¹ Includes \$1,070,055 from the appropriation "Emergency Relief, Veterans Administration."

TABLE 42.—*Appropriations and other receipts versus disbursements to June 30, 1938*

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Balance
				Fiscal year	To date		
Grand total.....	\$13,763,926,082.51	\$2,315,324,718.56	\$16,079,250,801.07	\$629,829,721.73	\$14,151,757,393.06	\$369,385,230.22	\$1,558,108,177.79
Total.....	10,137,768,126.11	509,237,785.79	10,647,005,911.90	581,922,831.44	9,767,398,147.44	349,885,146.70	529,722,617.76
Salaries and expenses, 1938.....	94,000,000.00		94,000,000.00	78,998,574.74	78,998,574.74		15,001,425.26
Salaries and expenses, 1937.....	93,500,000.00		93,500,000.00	6,697,481.20	83,183,757.84		10,316,242.16
Salaries and expenses, 1936.....	86,700,000.00		86,700,000.00	43,876.09	81,370,519.38		5,329,480.62
Salaries and expenses, 1918-35.....	828,246,901.65	9,592.32	828,256,493.97	1 7,713.56	750,375,544.23	77,853,069.75	27,879.99
Increase of compensation, 1920-24.....	12,584,784.00		12,584,784.00		8,697,336.96	3,887,447.04	
Printing and binding, 1938.....	125,000.00		125,000.00	70,668.85	70,668.85		54,331.15
Printing and binding, 1937.....	130,000.00		130,000.00	57,695.93	124,093.72		5,906.28
Printing and binding, 1936.....	125,000.00		125,000.00	4.94	120,688.58		4,311.42
Printing and binding, 1924-35.....	2,034,037.72		2,034,037.72		1,669,294.41	363,745.19	998.12
Administrative expenses, adjusted compensation, 1924-25.....	1,188,500.00		1,188,500.00		835,061.82	353,438.18	
Administrative expenses, Adjusted Compensation Payment Act, Veterans' Administration, 1936-37.....	5,500,000.00		5,500,000.00	20,074.66	3,692,537.80		1,807,462.20
Adjusted service and dependent pay.....	52,982,398.00		52,982,398.00	1,083,062.66	51,800,990.93		1,181,407.07
Adjusted service and dependent pay, 1937-38.....	1,000,000.00		1,000,000.00	269,036.50	999,999.14		.86
Loans to veterans for transportation, 1933.....	100,000.00		100,000.00		76,103.36	23,896.64	
Medical and hospital services, 1921-31 and prior years.....	488,184,592.00	897,496.12	489,082,088.12	1 98.47	426,608,567.68	62,473,520.44	
Hospital and domiciliary facilities and services.....	56,402,000.00		56,402,000.00	9,264,870.60	46,586,398.10	58,946.89	9,756,655.01
Hospital facilities and services, 1928-29.....	7,000,000.00		7,000,000.00		6,962,398.82	37,601.18	
Hospital facilities and services, 1926-27.....	8,000,000.00		8,000,000.00		7,650,000.00	350,000.00	
Hospital facilities and services, 1924-26.....	3,850,000.00		3,850,000.00		3,846,117.20	3,882.80	
Hospital facilities and services.....	38,000,000.00		38,000,000.00	46,382.05	37,980,077.02		19,922.98
National Industrial Recovery, Veterans' Administration, 1933-39.....	3,041,650.00		3,041,650.00	35,607.12	3,018,699.79	21,179.36	1,770.85
Vocational rehabilitation, 1920-July 2, 1928.....	699,360,370.80	845,266.32	700,205,637.12	1 479.17	636,810,645.53	63,394,991.59	
Vocational rehabilitation.....	8,000,000.00		8,000,028.30	1 605.52	7,996,040.15	15.30	3,972.85
Vocational rehabilitation revolving fund.....	500,000.00		500,000.00		7,759.46	492,138.21	102.33
Military and naval compensation, no year—1933 and prior years.....	2,545,634,895.55		2,545,634,895.55	1 15,832.36	2,523,403,694.21	22,231,201.34	
Army and Navy pensions, 1939 and prior years.....	410,000,000.00		410,000,000.00	1,563,542.05	1,563,542.05		408,436,457.95
Army and Navy pensions, 1938 and prior years.....	400,955,000.00		400,955,000.00	400,493,891.54	400,493,891.54		461,108.46
Army and Navy pensions, 1936-37.....	435,920,000.00		435,920,000.00	744,109.48	396,206,436.06		39,713,563.94
Army and Navy pensions, 1935-36.....	400,760,000.00		400,760,000.00	4,959.27	397,970,963.57		2,789,036.43
Army and Navy pensions, 1934-35.....	376,941,997.00		376,941,997.00	1 4,479.04	376,590,607.04	346,051.44	5,338.52
Army and Navy pensions, 1933-34.....	319,230,000.00		319,230,000.00		318,466,430.38	751,162.78	12,406.84

¹ Credit.

TABLE 42.—Appropriations and other receipts versus disbursements to June 30, 1938—Continued

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Balance
				Fiscal year	To date		
Army and Navy pensions, 1931-33	\$702,225,000.00		\$702,225,000.00	¹ \$2,494.97	\$701,476,068.87	\$748,931.13	
Military and naval insurance, 1938 and prior years	88,752,000.00		88,752,000.00	78,918,843.74	78,918,843.74		\$9,833,156.26
Military and naval insurance, 1937 and prior years	101,120,000.00		101,120,000.00	4,394,957.10	87,655,513.56		13,464,486.44
Military and naval insurance, 1936 and prior years	106,410,000.00		106,410,000.00	36,793.82	99,224,224.21		7,185,775.79
Military and naval insurance, 1923-35 and prior years							
Army and Navy pensions, 1931-33	\$702,225,000.00		\$702,225,000.00	¹ \$2,494.97	\$701,476,068.87	\$748,931.13	
Military and naval insurance	88,752,000.00		88,752,000.00	78,918,843.74	78,918,843.74		\$9,833,156.26
Military and naval insurance, 1937 and prior years	101,120,000.00		101,120,000.00	4,394,957.10	87,655,513.56		13,464,486.44
Military and naval insurance, 1936 and prior years	106,410,000.00		106,410,000.00	36,793.82	99,224,224.21		7,185,775.79
Military and naval insurance, 1923-35 and prior years							
1,381,797,104.45			1,381,797,104.45	¹ 2,236.28	1,349,551,604.70	32,244,656.38	843.37
23,000,000.00	\$454,337,082.79		477,337,082.79	¹ 826,838.08	473,655,777.94		3,681,304.85
298,615,000.00			298,615,000.00	¹ 889.40	282,096,314.00	15,900,000.00	618,686.00
50,000,000.00	53,148,319.94		103,148,319.94		35,078,013.20	68,070,306.74	
Salaries, Bureau of Pensions, 1931	1,358,825.59		1,358,825.59		1,336,920.95	21,904.64	
Printing and binding, Bureau of Pensions, 1931	² 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				
Fees of examining surgeons, 1930-31	298,000.00		298,000.00		125,964.33	24,035.67	
Contingent expenses, Bureau of Pensions, 1931	² 20,731.00		20,731.00		292,896.99	5,103.01	
Salaries and expenses, employees retirement, Bureau of Pensions, 1931	110,000.00		110,000.00		15,090.51	5,640.49	
National Home for Disabled Volunteer Soldiers, 1931	³ 1,096,029.06		1,096,029.06				
National Home for Disabled Volunteer Soldiers, hospital construction, 1931					109,343.30	656.70	
National Home for Disabled Volunteer Soldiers, 1931	147,752.74		147,752.74		942,128.76	153,900.30	
National Home for Disabled Volunteer Soldiers, clothing, 1931	³ 9,602.96		9,602.96		147,752.74		
National Home for Disabled Volunteer Soldiers, salaries and incidental expenses, 1931	³ 15,796.47		15,796.47				
State and Territorial homes for disabled soldiers and sailors, 1931-33	1,728,317.03		1,728,317.03	¹ 45.66	1,693,648.53	34,668.50	
Miscellaneous	905,155.09		905,155.09	40,111.61	880,809.64	15,761.69	8,583.76
Trust funds, total	3,626,157,956.40	1,806,086,932.77	5,432,244,889.17	47,906,890.29	4,384,359,245.62	19,500,083.52	1,028,385,560.03
United States Government life insurance							
Adjusted-service certificate fund	1,340,779,007.18		1,340,779,007.18	31,635,613.35	⁴ 343,047,543.11		997,731,464.07
Army, Navy, Marine Corps, and Coast Guard allotments	3,626,157,956.40	132,926,351.10	3,759,084,307.50	13,837,588.33	⁵ 3,732,464,320.75		26,619,986.75
Vocational rehabilitation, special fund	320,526,000.00		320,526,000.00	¹ 419.71	300,845,607.57	19,500,000.00	180,392.43
General post fund	78,144.50		78,144.50		78,060.98		
Horatio Ward fund	2,681,813.38		2,681,813.38	192,438.01	6 1,547,240.72		1,134,572.66
Funds due incompetent beneficiaries	21,742.33		21,742.33		21,742.33		
Personal funds of patients, Veterans' Administration	1,874,670.47		1,874,670.47	117,846.38	⁷ 429,724.25		1,444,946.22
	7,199,203.81		7,199,203.81	2,123,823.93	⁷ 5,925,005.91		1,274,197.90

Purpose:

	<i>Disbursements</i>
Civil service retirement and disability fund, annuities and refunds, to Aug. 31, 1934	\$249,620,791.07
Canal Zone retirement and disability fund, annuities and refunds, to Aug. 31, 1934	1,158,146.76
Disbursements by Bureau of Pensions:	
Army and Navy pensions, 1790 to June 30, 1931	8,169,801,911.88
Maintenance and expenses	151,212,728.16
 Total	 8,321,014,640.04
Disbursements by National Home for Disabled Volunteer Soldiers, 1867 to June 30, 1931	287,169,004.24

¹ Credit.² Available balance transferred from Interior Department.³ Available balance June 30, 1931.⁴ Includes encumbrances but not investments and loans.⁵ This amount represents payments made on adjusted service certificates and amounts reimbursed to the United States Government life insurance fund on account of loans made from that fund on certificates, under the provisions of the World War Adjusted Compensation Act as amended, and the Adjusted Compensation Payment Act, 1936.⁶ Net expenditures, investments not included.⁷ Disbursed from July 1, 1935 to date.

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

Date	Grand total (including civil-service and Canal Zone retirement)	Total disbursements for relief of veterans	Salaries and expenses ²	Medical and hospital services	Maintenance and expenses for pensions	Veterans' Administration Homes		
						Veterans' Administration homes	General post fund	Horatio Ward fund
Total to June 30, 1938	\$23,010,719,975.17	\$22,759,941,037.34	\$1,009,138,078.33	\$426,608,567.68	\$153,103,707.16	\$251,411,793.53	\$1,547,240.72	\$21,742.33
Fiscal year 1938	629,829,721.73	629,829,721.73	85,880,662.85	-----	-----	-----	192,438.01	-----
Fiscal year 1937	893,994,175.08	893,994,175.08	84,745,276.77	-----	-----	-----	459,424.97	-----
Fiscal year 1936	3,839,120,426.07	3,839,120,426.07	83,122,732.96	-----	-----	-----	51,268.05	170,525.63
Fiscal year 1935	618,522,341.50	609,916,432.81	-----	3 *2,414.18	-----	-----	3 *87.52	324,142.95
Fiscal year 1934	594,022,058.08	545,838,321.57	77,809,130.79	-----	*4,030.20	-----	-----	306.55
Fiscal year 1933	868,688,479.42	833,499,000.44	66,338,527.82	-----	*6,064.05	-----	3 *25.00	134,432.51
Fiscal year 1932	869,099,937.38	841,436,894.77	89,956,627.40	-----	-----	-----	1,599.94	1,599.94
Fiscal year 1931	783,359,332.16	759,367,014.75	95,866,758.66	-----	3 4.40	-----	52,637.62	2,584.60
Fiscal year 1930	702,149,359.82	684,022,860.91	46,142,002.20	36,749,579.04	-----	-----	213,639.03	17,251.24
Fiscal year 1929	689,351,143.11	673,288,573.04	41,739,295.59	32,185,206.37	1,272,203.23	10,811,766.69	-----	-----
Fiscal year 1928	674,623,245.22	659,870,785.32	40,059,884.49	29,808,711.18	1,276,511.65	8,794,854.14	-----	-----
Fiscal year 1927	658,357,071.76	644,962,428.26	37,949,154.33	30,166,865.68	1,214,565.95	8,114,856.87	-----	-----
Fiscal year 1926	663,675,796.96	653,493,578.72	36,481,501.50	31,554,979.19	1,327,252.47	7,560,642.22	-----	-----
Fiscal year 1925	629,850,682.89	620,822,799.63	42,322,943.48	31,197,947.20	1,436,001.05	7,495,954.67	-----	-----
Fiscal year 1924	663,338,597.48	654,786,399.74	45,974,519.36	33,033,371.64	1,489,087.39	7,783,165.73	-----	-----
Fiscal year 1923	751,375,688.44	743,634,695.96	45,109,755.10	29,618,747.28	1,497,698.53	7,470,342.77	-----	-----
Fiscal year 1922	751,287,807.09	744,896,350.16	35,754,971.52	51,447,864.63	1,992,062.97	7,087,061.30	-----	-----
Fiscal year 1921	667,451,947.41	664,538,414.82	8,010,052.77	68,970,568.42	1,394,079.47	7,277,540.41	-----	-----
Fiscal year 1920	514,979,421.29	514,979,421.29	10,137,269.75	45,277,864.62	1,389,921.55	6,987,273.05	-----	-----
Fiscal year 1919	701,064,116.29	701,064,116.29	16,627,824.12	-----	1,395,014.09	4,963,643.23	-----	-----
Total to June 30, 1918	5,846,570,866.53	5,846,570,866.53	16,270,257.38	-----	1,433,191.67	4,672,998.82	-----	-----
			2,828,929.49	-----	134,465,525.99	4150,023,612.96	-----	-----

Date	State and Territorial homes	Hospital and domiciliary facilities and services (con- struction)	National In- dustrial Recov- ery Veterans' Administration 1933-39	Army and Navy pensions and military and naval compensation				War of the Revolution	
				Total pensions and compensation	Total				
					Participants in yellow fever experiments	Living veterans	Deceased veterans		
Total to June 30, 1938-----	\$38,549,768.93	\$103,024,991.14	\$3,018,699.79	\$13,285,973,545.60	\$133,613.75			\$70,000,000	
Fiscal year 1938-----	3 *45.66	9,311,252.65	35,607.12	402,783,695.97	15,000.00	\$301,276,717.25	\$101,491,978.72		
Fiscal year 1937-----	3 *1,071.00	8,872,848.73	90,876.63	396,045,927.12	15,875.00	299,659,837.31	96,370,214.81		
Fiscal year 1936-----	3 *607.32	1,933,263.04	1,004,575.71	399,009,852.78	17,375.00	299,000,808.47	99,991,669.31		
Fiscal year 1935-----	3 *84.34	1,416,735.22	1,486,256.15	374,425,539.57	18,370.00	278,005,898.15	96,400,271.42		
Fiscal year 1934-----	3 151,844.76	2,769,263.77	401,384.18	321,394,530.63	17,743.75	227,797,923.21	93,578,863.67		
Fiscal year 1933-----	757,965.18	13,517,369.43		550,585,092.23	25,750.00	428,456,151.69	122,1C3,190.54		
Fiscal year 1932-----	785,946.91	12,875,744.03		545,800,261.68	23,500.00	421,367,015.55	124,409,746.13		
Fiscal year 1931-----	589,999.80	9,040,319.81		488,388,942.92		364,652,558.50	123,736,384.42		
Fiscal year 1930-----	584,728.00	8,241,384.73		418,432,808.91		290,474,801.10	127,958,007.81		
Fiscal year 1929-----	584,049.33	4,044,328.83		418,820,642.06		287,065,745.61	131,754,896.41		
Fiscal year 1928-----	574,930.32	5,221,599.72		410,765,338.31		286,640,666.14	124,124,672.17		
Fiscal year 1927-----	573,373.69	4,599,257.84		403,629,677.56		277,854,011.13	125,775,666.43		
Fiscal year 1926-----	612,100.35	4,511,172.04		372,281,487.71		247,259,215.27	125,022,272.44		
Fiscal year 1925-----	644,077.33	3,894,675.86		346,748,069.54		223,164,174.32	123,583,895.22		
Fiscal year 1924-----	685,182.67	9,214,924.97		345,489,769.01		223,395,622.00	122,094,147.01		
Fiscal year 1923-----	727,438.96	2,644,380.47		388,606,769.80		255,724,424.72	132,882,345.08		
Fiscal year 1922-----	813,351.84	916,500.00		377,158,125.82		253,423,940.08	123,734,183.74		
Fiscal year 1921-----	863,226.07			380,025,874.10		253,258,718.55	126,767,155.55		
Fiscal year 1920-----	865,449.57			316,418,029.57		201,186,125.16	115,231,904.41		
Fiscal year 1919-----	839,284.44			233,460,635.35		132,926,906.52	100,533,728.83		
Total to June 30, 1918-----	27,898,928.03			5,395,702,474.96				\$70,000,000	

See footnotes at end of table.

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

Date	Army and Navy pensions and military and naval compensation—Continued								
	War of 1812			Indian Wars			War with Mexico		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
Total to June 30, 1938	\$46,216,600.57	\$14,019,736.48	\$32,196,864.09	\$76,632,510.24	\$44,372,780.67	\$32,259,729.57	\$61,206,821.12	\$28,748,117.32	\$32,458,703.80
Fiscal year 1938	840.00		840.00	3,517,221.29	1,889,161.99	1,628,059.30	116,687.99		116,687.99
Fiscal year 1937	840.00		840.00	3,493,443.33	1,811,536.67	1,681,906.66	132,776.34		132,776.34
Fiscal year 1936	1,390.00		1,390.00	3,749,528.00	2,019,230.01	1,730,297.99	154,135.42		154,135.42
Fiscal year 1935	2,681.00		2,681.00	3,852,566.00	2,138,494.97	1,714,071.03	180,316.20		180,316.20
Fiscal year 1934	3,222.50		3,222.50	3,716,047.17	2,178,191.07	1,537,856.10	198,558.20		198,558.20
Fiscal year 1933	3,906.67		3,906.67	4,715,707.57	2,908,111.49	1,807,596.17	285,218.68	85.00	285,133.68
Fiscal year 1932	4,000.00		4,000.00	4,575,590.05	2,867,166.98	1,708,423.07	326,124.32	1,043.86	325,080.46
Fiscal year 1931	5,391.00		5,391.00	4,534,918.47	2,884,716.78	1,650,201.69	344,985.00	10.00	344,975.00
Fiscal year 1930	5,703.34		5,703.34	4,555,115.22	2,942,208.17	1,612,907.05	394,898.21	504.00	394,394.21
Fiscal year 1929	7,201.67		7,201.67	4,451,534.72	2,929,346.20	1,522,188.52	472,693.61	2,239.26	470,454.35
Fiscal year 1928	8,903.34		8,903.34	3,956,943.80	2,618,189.84	1,358,753.96	544,406.46	5,886.00	538,520.46
Fiscal year 1927	9,805.66		9,805.66	2,013,766.42	1,356,291.82	657,474.60	568,966.23	7,732.39	561,233.84
Fiscal year 1926	7,400.00		7,400.00	1,900,185.94	1,309,510.41	590,675.53	434,792.69	12,045.66	422,747.03
Fiscal year 1925	9,392.00		9,392.00	1,959,110.03	1,351,707.92	607,402.11	506,897.46	15,818.54	491,078.92
Fiscal year 1924	13,383.00		13,383.00	1,919,223.65	1,350,004.25	569,219.40	580,601.02	29,347.47	551,253.55
Fiscal year 1923	18,010.00		18,010.00	1,907,377.05	1,340,124.36	567,252.69	717,847.77	47,981.33	669,866.44
Fiscal year 1922	19,957.00		19,957.00	1,796,309.74	1,276,274.80	520,034.94	775,913.25	59,814.62	716,098.63
Fiscal year 1921	24,160.21		24,160.21	1,565,862.41	1,094,925.24	470,937.17	888,024.64	74,546.06	813,478.58
Fiscal year 1920	21,145.03		21,145.03	1,746,308.97	1,209,715.83	536,593.14	676,682.58	62,665.46	614,017.12
Fiscal year 1919	17,704.33		17,704.33	1,561,537.49	1,191,146.37	370,391.12	758,156.19	88,499.09	669,657.10
Total to June 30, 1918	46,031,563.82	14,019,736.48	32,011,827.34	15,144,212.92	5,706,725.59	9,437,487.33	52,148,138.86	28,339,898.58	23,808,240.28

Date	Army and Navy pensions and military and naval compensation—Continued					
	Civil War			War with Spain		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
	\$7,973,404,309.50			\$1,286,877,997.54	\$1,084,836,898.87	\$202,041,098.67
Total to June 30 1938-----						
Fiscal year 1938-----	39,233,134.65	\$6,448,253.46	\$32,784,881.19	118,183,018.33	98,850,424.84	19,332,593.49
Fiscal year 1937-----	46,595,957.96	8,967,519.20	37,628,438.76	114,924,124.83	96,618,456.10	18,305,668.73
Fiscal year 1936-----	55,636,809.27	12,298,487.29	43,338,321.98	108,584,105.11	91,872,486.05	16,711,619.06
Fiscal year 1935-----	63,529,582.72	16,144,255.36	47,385,327.36	77,753,295.20	66,252,826.14	11,500,469.06
Fiscal year 1934-----	69,814,723.13	20,951,397.35	49,763,325.78	55,614,111.88	47,933,272.10	7,680,839.74
Fiscal year 1933-----	98,272,576.43	31,300,417.78	66,972,158.65	125,305,652.48	109,016,600.00	16,288,992.48
Fiscal year 1932-----	107,865,760.88	37,958,493.14	69,907,267.74	113,758,457.43	99,118,249.74	14,640,207.69
Fiscal year 1931-----	121,993,750.46	45,952,130.16	76,041,620.30	102,256,479.96	88,997,801.76	13,258,678.20
Fiscal year 1930-----	125,784,933.43	46,086,774.40	79,698,159.03	83,750,721.24	71,369,072.55	12,381,648.69
Fiscal year 1929-----	143,594,291.68	57,119,891.76	86,474,399.92	76,845,704.28	65,461,824.31	11,383,879.97
Fiscal year 1928-----	149,668,976.19	69,710,306.28	79,958,669.91	70,674,419.27	60,058,722.71	10,615,696.56
Fiscal year 1927-----	166,493,208.58	81,665,502.37	84,827,706.21	57,232,828.30	47,716,422.69	9,516,405.61
Fiscal year 1926-----	171,605,623.27	85,735,598.99	85,870,024.28	30,223,218.67	24,233,115.04	5,990,103.63
Fiscal year 1925-----	186,208,394.36	95,455,326.21	90,753,068.15	25,098,500.89	19,728,876.36	5,369,624.53
Fiscal year 1924-----	202,999,955.16	107,377,798.96	95,622,156.20	21,139,863.45	16,118,296.53	5,021,566.92
Fiscal year 1923-----	238,924,931.94	130,616,234.36	108,308,697.58	17,886,821.28	14,083,567.00	3,803,254.28
Fiscal year 1922-----	236,151,244.32	133,105,620.62	103,045,623.70	11,639,340.73	9,698,181.14	1,941,159.59
Fiscal year 1921-----	246,584,639.64	141,413,236.45	105,171,403.19	6,171,569.82	4,424,397.09	1,747,172.73
Fiscal year 1920-----	202,586,306.04	112,335,359.85	90,250,946.19	4,624,098.68	3,023,119.18	1,600,979.50
Fiscal year 1919-----	212,211,890.76	119,463,920.53	92,747,970.23	3,878,189.13	3,008,785.41	869,403.72
Total to June 30, 1918-----	5,087,647,618.63			61,333,476.58	47,252,342.13	14,081,134.45

See footnotes at end of table.

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

Date	Army and Navy pensions and military and naval compensation—Continued							
	Regular Establishment			Unclassified	World War			
	Total	Living veterans	Deceased veterans		Total World War	Living veterans		
Total to June 30, 1938—	\$159,022,736.35	\$121,283,428.92	\$37,739,307.43	\$16,513,425.54	\$3,595,965,530.99	\$3,029,727,754.05	\$2,713,454,201.12	\$62,914,561.45
Fiscal year 1938—	11,514,617.36	8,868,785.83	2,645,831.53	—	230,203,176.35	185,220,091.13	166,875,363.36	3,117,229.96
Fiscal year 1937—	11,414,103.92	8,947,027.17	2,467,076.75	—	219,468,805.74	183,315,298.17	166,417,519.36	3,138,955.75
Fiscal year 1936—	9,710,465.11	7,434,834.45	2,275,630.66	—	221,156,044.87	185,375,770.67	169,382,036.92	3,283,359.64
Fiscal year 1935—	9,237,599.82	7,341,495.86	1,896,103.96	—	219,851,128.63	186,129,825.82	171,877,328.10	2,709,127.88
Fiscal year 1934—	7,832,600.47	6,223,411.08	1,609,189.39	—	184,197,523.53	151,411,651.61	139,445,822.97	2,181,249.52
Fiscal year 1933—	6,400,478.06	5,241,451.38	1,159,026.68	—	315,575,802.34	279,989,426.13	184,833,898.69	9,968,980.32
Fiscal year 1932—	5,966,519.43	4,860,875.59	1,105,643.84	—	313,280,309.57	276,561,186.24	189,549,809.30	11,553,143.57
Fiscal year 1931—	5,289,558.41	4,279,663.04	989,895.37	—	253,983,859.62	222,538,236.76	181,911,075.67	10,937,594.04
Fiscal year 1930—	4,696,831.38	3,802,089.76	894,741.62	—	199,244,606.09	166,274,152.22	155,044,890.21	11,229,262.01
Fiscal year 1929—	4,502,676.52	3,655,087.62	847,588.90	—	188,946,539.58	157,897,356.50	153,101,697.74	4,795,658.76
Fiscal year 1928—	4,095,763.23	3,255,566.60	840,196.73	—	181,815,926.02	150,991,994.81	150,991,994.81	—
Fiscal year 1927—	3,818,070.22	2,958,571.78	859,498.44	—	173,493,032.15	144,149,490.08	144,149,490.08	—
Fiscal year 1926—	3,655,799.32	2,713,805.36	941,993.96	—	164,454,467.82	133,255,139.81	133,255,139.81	—
Fiscal year 1925—	3,350,284.66	2,471,169.57	879,115.09	—	129,615,490.14	104,141,275.72	104,141,275.72	—
Fiscal year 1924—	3,321,179.22	2,417,027.52	904,151.70	—	115,515,563.51	96,103,147.27	96,103,147.27	—
Fiscal year 1923—	3,532,595.71	2,569,043.11	963,552.60	—	125,619,186.05	107,067,474.56	107,067,474.56	—
Fiscal year 1922—	3,401,172.47	2,485,436.80	915,735.67	—	123,374,188.31	106,798,612.10	106,798,612.10	—
Fiscal year 1921—	3,456,191.45	2,501,808.01	954,383.44	4,978.13	121,330,447.80	103,744,827.57	103,744,827.57	—
Fiscal year 1920—	3,604,038.60	2,522,774.08	1,081,264.52	—	103,159,449.67	82,032,490.76	82,032,490.76	—
Fiscal year 1919—	3,701,782.83	2,619,732.40	1,082,050.43	—	11,331,374.62	6,554,822.72	6,554,822.72	—
Total to June 30, 1918—	46,540,408.16	34,113,772.01	12,426,636.15	16,508,447.41	348,608.58	175,483.40	175,483.40	—

Date	Army and Navy pensions and military and naval compensation—Continued			Military and naval insurance	United States Government life insurance	Adjusted compensation							
	World War—Continued					Adjusted-service certificate fund	Adjusted service and dependent pay	Loans to veterans for transportation					
	Deceased veterans												
	Total	Service connected	Nonservice										
Total to June 30, 1938	\$566,237,776.94	\$559,871,910.48	\$6,365,866.46	\$2,089,005,964.15	9 \$343,047,543.11	10 \$3,732,464,320.75	\$52,800,990.07	\$76,103.36					
Fiscal year 1938	44,983,085.22	42,359,416.32	2,623,668.90	82,521,520.30	31,635,613.35	13,837,588.33	1,352,099.16						
Fiscal year 1937	36,153,507.57	34,301,524.70	1,851,982.87	88,051,778.37	29,396,384.23	282,656,226.02	1,546,168.24						
Fiscal year 1936	35,780,274.20	34,542,723.57	1,237,550.63	94,024,981.15	28,296,446.29	3,228,421,888.82	1,089,821.20						
Fiscal year 1935	33,721,302.81	33,068,638.75	652,664.06	100,355,245.92	27,172,039.14	25,562,460.85	1,361,408.31						
Fiscal year 1934	32,785,871.92	32,785,871.92		103,268,273.83	26,073,360.78	23,413,326.01	1,895,111.07	4,214.55					
Fiscal year 1933	35,586,376.21	35,586,376.21		123,038,781.65	28,061,672.89	24,621,384.22	2,252,360.76	71,888.81					
Fiscal year 1932	36,719,123.33	36,719,123.33		123,740,592.58	28,736,667.22	23,215,621.33	2,480,264.29						
Fiscal year 1931	31,445,622.86	31,445,622.86		117,924,352.03	25,951,864.23	19,391,652.05	2,463,148.16						
Fiscal year 1930	32,970,453.87	32,970,453.87		122,768,894.22	24,677,347.60	20,131,368.75	3,130,214.35						
Fiscal year 1929	31,049,183.08	31,049,183.08		121,349,027.79	22,301,640.58	19,744,738.58	6,453,346.34						
Fiscal year 1928	30,823,931.21	30,823,931.21		120,770,802.24	17,664,329.21	17,098,354.86	10,152,767.74						
Fiscal year 1927	29,343,542.07	29,343,542.07		120,963,998.81	11,864,371.29	14,407,783.32	9,959,630.34						
Fiscal year 1926	31,199,328.01	31,199,328.01		136,975,113.97	9,882,287.93	15,354,526.61	5,626,193.46						
Fiscal year 1925	25,474,214.42	25,474,214.42		104,136,493.50	8,962,316.34	4,607,401.00	3,038,456.65						
Fiscal year 1924	19,412,416.24	19,412,416.24		101,239,648.19	7,481,512.37								
Fiscal year 1923	18,551,711.49	18,551,711.49		99,418,389.29	6,700,194.79								
Fiscal year 1922	16,575,576.21	16,575,576.21		102,988,870.13	6,084,931.08								
Fiscal year 1921	17,585,620.23	17,585,620.23		94,904,353.38	2,056,695.47								
Fiscal year 1920	21,126,958.91	21,126,958.91		85,926,099.99	47,868.32								
Fiscal year 1919	4,776,551.90	4,776,551.90		43,798,357.93									
Total to June 30, 1918	173,125.18	173,125.18		840,388.88									

See footnotes at end of table.

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

Date	Vocational training	Allotments and allowances	Marine and seamen's insurance	Funds due incompetent beneficiaries	Personal funds of patients, Veterans' Administration	Miscellaneous	Civil-service retirement and disability fund to Aug. 31, 1934	Canal Zone retirement and disability fund to Aug. 31, 1934
Total to June 30, 1938	¹ \$644,892,506.12	\$582,941,921.57	\$35,078,013.20	\$429,724.25	\$5,925,005.91	\$880,809.64	\$249,620,791.07	\$1,158,146.76
Fiscal year 1938	*1,084.69	*1,309.11		117,846.38	2,123,823.93	40,111.61		
Fiscal year 1937	*9,022.38	*1,226.34		143,409.79	1,987,069.51	13,112.89		
Fiscal year 1936	*6,267.25	*633.58		168,468.08	1,814,112.47	12,712.22		
Fiscal year 1935	*9,192.36	*695.44				15,507.22	8,519,553.38	86,355.31
Fiscal year 1934	*7,247.29	2,998.70	94.51			2,690.45	47,656,699.64	527,036.97
Fiscal year 1933	*16,825.80	7,798.77				492,644.71	34,837,692.05	351,78.93
Fiscal year 1932	*17,109.11	8,732.62				4,818.00	27,470,075.06	192,967.55
Fiscal year 1931	*21,747.50	5,070.03	1,600.00			101,716.55	23,992,317.41	
Fiscal year 1930	*20,224.67	2,366.34				65,500.80	18,126,498.91	
Fiscal year 1929	*2,923.87	*8,707.41	1,500.00			60,969.35	16,062,570.07	
Fiscal year 1928	233,724.49	*60,952.21				4,477.81	14,752,459.90	
Fiscal year 1927	2,206,256.01	*187,637.52				21,341.53	13,394,643.51	
Fiscal year 1926	25,840,481.60	*21,200.66	*33,583.69			12,153.00	10,182,218.24	
Fiscal year 1925	60,486,084.93	10,045.26	1,500.00			13,535.10	9,027,883.26	
Fiscal year 1924	106,961,887.06	13,082.95	4,100.00			*251.16	8,552,197.74	
Fiscal year 1923	149,499,849.53	*273,582.36	9,525.50			19,769.56	7,740,992.48	
Fiscal year 1922	166,051,141.22	4,982,113.22	249,075.78				6,391,456.93	
Fiscal year 1921	99,064,993.21	23,774,032.06	56,911.56					2,913,532.59
Fiscal year 1920	34,651,973.53	53,568,637.08	514,881.79					
Fiscal year 1919		392,882,494.33	7,706,896.37					
Total to June 30, 1918		108,240,494.84	26,565,511.38					

¹ Includes revolving fund loans outstanding June 30, 1938, \$7,759.46.

² Salaries and expenses include increase of compensation, printing and binding, administrative expenses, adjusted compensation and administrative expenses, Adjusted Compensation Payment Act, 1936. Medical, hospital, and domiciliary services are included from June 30, 1931, to date and State and Territorial homes for the fiscal years 1934, 1935, 1936, 1937, and 1938.

³ Disbursed from appropriations for previous years.

⁴ Includes construction.

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

⁶ Gross disbursements for Army and Navy pensions.

⁷ Includes unclassified \$4,978.13.

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

⁹ Includes encumbrances.

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

*Credit.

NOTE.—The total amount disbursed from insurance premiums, allotments deducted from pay of World War veterans while in service, etc., \$1,141,310,020.86.

TABLE 44.—*An approximate distribution of expenditures by States during fiscal year 1938, showing the number of beneficiaries as of June 30, 1938*

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938							
	World War							
	Living veterans				Total living veterans			
	Service connected		Nonservice connected		Emergency officers' retirement pay		Total living veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama.....	7,073	\$2,964,717	1,096	\$382,108	36	\$65,782	8,205	\$3,412,607
Arizona.....	2,802	2,106,456	454	155,288	15	24,496	3,271	2,286,240
Arkansas.....	6,793	3,191,901	1,188	408,178	23	40,204	8,004	3,640,233
California.....	26,471	14,868,265	3,793	1,208,114	231	385,676	30,495	16,462,055
Colorado.....	4,933	3,158,182	591	191,157	36	62,729	5,560	3,412,038
Connecticut.....	4,832	2,443,876	418	139,349	23	35,447	5,273	2,618,672
Delaware.....	349	170,599	43	13,665	2	2,774	394	187,038
District of Columbia.....	3,546	1,827,156	462	143,570	57	103,605	4,065	2,074,331
Florida.....	4,918	2,705,527	865	305,507	65	110,962	5,848	3,121,996
Georgia.....	7,178	3,605,580	1,173	407,253	52	86,460	8,403	4,099,293
Idaho.....	1,167	546,515	139	47,086	4	8,196	1,310	601,797
Illinois.....	15,995	7,108,143	2,449	706,632	102	168,038	18,546	7,982,813
Indiana.....	9,361	4,316,931	986	314,643	31	52,561	10,378	4,684,135
Iowa.....	5,160	2,333,518	799	253,931	9	16,020	5,968	2,603,469
Kansas.....	4,091	1,825,066	630	208,117	21	35,833	4,742	2,069,016
Kentucky.....	10,764	4,889,189	1,143	384,626	18	29,340	11,925	5,303,155
Louisiana.....	4,834	2,379,674	1,076	381,349	13	21,747	5,923	2,782,770
Maine.....	1,932	918,930	283	83,262	6	12,817	2,221	1,015,009
Maryland.....	4,544	2,596,927	548	168,317	31	52,381	5,123	2,817,625
Massachusetts.....	15,837	8,030,913	1,689	547,238	96	169,592	17,622	8,747,743
Michigan.....	10,445	4,650,730	1,275	413,671	43	76,597	11,763	5,140,998
Minnesota.....	9,965	5,196,800	1,079	347,601	24	39,365	11,068	5,583,766
Mississippi.....	8,271	3,761,053	806	282,687	13	22,674	9,090	4,066,414
Missouri.....	11,592	5,063,833	1,330	464,496	52	90,004	12,974	5,618,333
Montana.....	2,331	1,167,999	212	67,439	8	15,155	2,551	1,250,593
Nebraska.....	2,688	1,153,943	317	101,727	8	12,388	3,013	1,268,058
Nevada.....	426	200,687	45	16,845	1	1,318	472	218,850
New Hampshire.....	1,217	616,981	112	39,299	5	9,477	1,334	665,757
New Jersey.....	6,720	3,349,730	938	296,699	55	93,182	7,713	3,739,611
New Mexico.....	2,200	1,398,982	359	126,127	9	14,627	2,568	1,539,736

TABLE 44.—*An approximate distribution of expenditures by States during fiscal year 1938, showing the number of beneficiaries as of June 30, 1938—Continued*

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938							
	World War							
	Living veterans							
	Service connected		Nonservice connected		Emergency officers' retirement pay		Total living veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New York	24,479	\$11,786,462	4,030	\$1,176,158	175	\$303,576	28,684	\$13,266,196
North Carolina	5,663	3,144,762	1,260	424,670	36	59,246	6,959	3,628,678
North Dakota	1,518	739,705	176	56,902	2	3,184	1,696	799,791
Ohio	19,126	8,865,165	2,381	775,400	94	155,824	21,601	9,796,389
Oklahoma	7,441	3,296,119	909	314,104	16	25,665	8,366	3,635,888
Oregon	3,817	1,962,072	501	161,244	27	46,262	4,345	2,169,578
Pennsylvania	22,233	10,585,341	2,495	819,460	116	193,354	24,844	11,598,155
Rhode Island	1,844	867,461	265	87,329	4	5,783	2,113	960,573
South Carolina	3,925	1,840,009	908	326,188	25	42,816	4,858	2,209,013
South Dakota	1,847	804,864	250	78,887	2	3,420	2,099	887,171
Tennessee	7,569	3,754,316	1,056	371,616	37	63,009	8,662	4,188,941
Texas	14,951	7,296,606	2,224	759,673	84	139,835	17,259	8,196,114
Utah	1,296	624,828	99	34,249	4	1,395	659,077	
Vermont	1,141	564,358	91	28,737	4	6,175	1,236	599,270
Virginia	4,922	2,433,368	732	237,510	31	54,930	5,685	2,725,808
Washington	4,606	2,352,861	641	194,703	18	27,823	5,265	2,575,387
West Virginia	3,580	1,554,785	364	126,840	16	29,489	3,960	1,711,114
Wisconsin	8,593	3,859,930	1,147	355,195	45	83,033	9,785	4,298,158
Wyoming	864	401,272	156	36,909	2	2,332	1,022	440,513
Total, United States	337,850	165,283,057	45,983	14,971,755	1,823	3,105,203	385,656	183,360,015
United States possessions and foreign countries	2,740	1,592,306	765	255,743	8	12,027	3,513	1,860,076
Grand total	340,590	166,875,363	46,748	15,227,498	1,831	3,117,230	389,169	185,220,091

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938														
	World War							War of 1812 deceased veterans		Mexican War deceased veterans		Indian wars			
	Deceased veterans														
	Service connected		Nonservice connected		Total deceased veterans										
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Alabama	2,099	\$966,555	176	\$66,531	2,275	\$1,033,086			7	\$4,416	8	\$5,247	12	\$5,009	
Arizona	535	270,528	37	12,470	572	282,998			1	883	216	140,112	202	72,239	
Arkansas	1,571	739,728	146	57,793	1,717	797,521			7	4,122	7	6,808	29	10,797	
California	5,340	2,393,100	480	151,233	5,820	2,544,333			18	10,304	397	271,147	553	200,875	
Colorado	1,110	503,910	79	27,215	1,189	531,125			1	436	50	34,163	63	22,472	
Connecticut	1,003	438,379	98	33,372	1,101	471,751			1	589	13	8,928	18	6,679	
Delaware	144	64,898	9	3,033	153	67,931			1	589	4	2,211	5	2,041	
District of Columbia	811	385,640	97	32,036	908	417,676			47	32,512	112	42,000			
Florida	1,344	619,359	133	47,367	1,477	666,726			4	2,355	41	26,816	55	20,555	
Georgia	2,413	1,123,109	239	84,836	2,652	1,207,945			4	2,061	8	5,976	37	13,505	
Idaho	257	109,972	26	9,899	283	119,871			2	1,472	33	22,752	61	21,816	
Illinois	4,436	1,962,736	336	114,554	4,772	2,077,290			11	6,324	113	73,769	141	51,833	
Indiana	2,416	1,085,151	223	74,898	2,639	1,160,049			4	2,355	60	40,406	101	35,829	
Iowa	1,498	630,952	97	32,924	1,596	663,876			1	1,472	40	24,449	39	14,804	
Kansas	1,278	528,219	87	25,851	1,365	554,070			6	3,297	82	54,678	151	53,712	
Kentucky	2,440	1,131,204	248	90,162	2,688	1,221,366			4	2,355	35	23,824	57	20,036	
Louisiana	2,046	944,134	117	40,919	2,163	985,053			2	1,472	19	10,215	17	5,936	
Maine	645	283,304	48	18,655	693	301,959					6	4,948	11	3,710	
Maryland	1,215	548,617	121	41,750	1,336	590,367			3	1,766	64	40,653	78	29,880	
Massachusetts	3,364	1,553,730	340	129,233	3,704	1,682,963			2	1,178	72	49,411	125	44,041	
Michigan	2,586	1,117,935	186	63,291	2,772	1,181,226			1	589	60	40,360	91	32,836	
Minnesota	1,919	834,826	175	61,134	2,094	895,960					64	41,270	68	25,329	
Mississippi	1,670	782,893	146	57,021	1,816	839,914			3	2,061	4	3,212	10	4,081	
Missouri	3,127	1,365,925	255	87,378	3,382	1,453,303			18	10,893	66	44,593	108	41,295	
Montana	307	133,727	47	15,576	354	149,303					95	67,306	64	22,719	
Nebraska	689	294,998	55	19,528	744	314,526			1	589	36	25,860	78	28,458	
Nevada	38	18,637	10	3,275	48	21,912			1	589	4	2,003	5	1,855	
New Hampshire	395	169,552	27	9,391	422	178,943					9	5,420	13	4,638	
New Jersey	2,299	996,519	148	49,566	2,447	1,046,085			1	883	55	38,455	84	31,179	

TABLE 44.—*An approximate distribution of expenditures by States during fiscal year 1938, showing the number of beneficiaries as of June 30, 1938—Continued*

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938													
	World War						War of 1812 deceased veterans	Mexican War deceased veterans	Indian wars					
	Deceased veterans								Living veterans		Deceased veterans			
	Service connected	Non-service connected	Total deceased veterans		Number	Amount			Number	Amount	Number	Amount		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
New Mexico	439	\$219,542	43	\$14,626	482	\$234,168			1	\$236	62	\$39,872	89	\$32,057
New York	7,811	3,380,378	509	184,374	8,320	3,564,752			5	3,238	122	83,197	229	85,114
North Carolina	2,009	921,773	180	69,301	2,189	991,074			5	3,003	5	3,908	8	2,968
North Dakota	309	124,850	27	11,484	336	136,334					18	10,904	18	7,124
Ohio	4,299	1,901,639	393	133,427	4,692	2,035,066			4	2,237	111	75,219	173	66,451
Oklahoma	1,766	784,063	175	60,310	1,941	844,373			3	1,766	55	40,750	104	38,179
Oregon	809	342,230	62	19,602	871	361,832	1	240	3	1,766	56	37,128	141	49,965
Pennsylvania	6,196	2,690,838	509	184,858	6,705	2,875,696			6	3,533	108	72,020	165	63,446
Rhode Island	409	186,225	27	11,235	436	197,460					4	2,972	10	3,970
South Carolina	1,503	701,247	129	46,189	1,632	747,436			1	883	6	3,472	8	3,154
South Dakota	404	177,661	30	11,772	434	189,433					120	73,502	99	37,387
Tennessee	2,639	1,222,239	238	86,428	2,877	1,308,667			9	5,240	15	12,010	38	13,876
Texas	4,229	1,855,197	301	107,190	4,530	1,962,387			36	22,492	143	101,456	396	146,383
Utah	300	140,801	27	9,797	327	150,598			2	1,295	42	31,192	238	91,174
Vermont	318	134,707	26	10,881	344	145,588					3	2,094	8	2,597
Virginia	1,999	882,329	136	48,409	2,135	930,738			4	2,061	34	24,702	53	19,553
Washington	1,150	491,219	88	32,100	1,258	523,319			4	2,061	96	57,253	139	49,508
West Virginia	1,209	545,411	88	33,485	1,297	578,896			2	1,178	6	4,903	9	3,154
Wisconsin	2,354	978,051	155	56,989	2,509	1,035,040			3	1,766	38	22,316	42	15,954
Wyoming	125	55,286	12	3,615	137	58,901					22	15,599	32	11,935
Total, United States	89,273	39,733,923	7,341	2,596,963	96,614	42,330,886	1	840	193	115,805	2,774	1,861,982	4,387	1,614,108
United States possessions and foreign countries	5,845	2,625,493	81	26,706	5,926	2,652,199			2	883	40	27,180	39	13,951
Grand total	95,118	42,359,416	7,422	2,623,669	102,540	44,983,085	1	840	195	116,688	2,814	1,889,162	4,426	1,628,059

Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938

State	Civil War				Spanish-American War				Regular Establishment			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama	13	\$16,200	280	\$128,409	1,560	\$939,127	587	\$211,104	509	\$126,132	145	\$37,611
Arizona	10	8,418	128	59,733	887	543,852	185	66,781	272	103,550	44	14,213
Arkansas	77	90,548	803	381,819	1,878	1,169,456	516	190,504	569	150,635	96	25,634
California	425	523,905	4,880	2,395,099	20,378	12,435,499	5,274	1,876,887	3,673	1,020,239	889	298,221
Colorado	65	84,618	828	405,991	1,739	1,025,331	483	170,390	939	365,381	103	35,056
Connecticut	53	66,826	703	348,278	1,814	978,969	614	219,787	359	104,663	85	25,803
Delaware	7	13,886	165	79,756	360	183,642	114	38,798	41	12,346	19	4,979
District of Columbia	19	22,796	507	241,823	2,368	1,334,002	1,017	369,747	1,375	356,495	379	119,824
Florida	83	111,174	718	338,861	3,710	2,327,272	900	317,732	544	138,976	141	46,311
Georgia	22	24,515	200	95,492	2,136	1,297,975	980	357,295	768	201,952	236	69,142
Idaho	22	25,834	206	98,274	709	405,101	160	57,429	107	27,467	12	3,232
Illinois	328	413,454	4,720	2,331,140	9,283	5,140,110	2,597	930,143	1,286	303,734	250	65,229
Indiana	293	386,203	3,984	1,957,570	5,508	3,415,706	1,494	548,192	1,085	260,950	228	54,262
Iowa	200	264,354	2,448	1,210,391	2,425	1,390,305	655	238,767	340	75,133	76	19,923
Kansas	239	292,618	2,859	1,421,338	2,700	1,591,828	792	287,929	439	113,481	101	28,495
Kentucky	128	184,606	1,937	905,736	3,672	2,258,979	1,153	434,275	1,167	261,744	251	65,931
Louisiana	34	40,298	379	177,230	1,737	1,073,939	711	261,559	329	82,888	71	20,230
Maine	68	93,846	940	462,781	1,233	716,836	333	121,547	203	56,643	54	12,773
Maryland	52	66,971	811	383,700	2,212	1,278,873	907	329,033	529	146,479	212	68,105
Massachusetts	163	198,615	2,374	1,185,712	6,006	3,362,783	2,178	785,909	970	290,541	332	104,761
Michigan	203	265,887	2,719	1,333,051	5,603	3,196,856	1,553	561,523	938	230,876	182	52,159
Minnesota	102	131,917	1,167	575,024	2,807	1,556,393	721	261,389	402	119,281	77	19,814
Mississippi	32	38,562	289	135,860	1,038	631,485	394	144,988	368	99,781	70	18,831
Missouri	317	379,000	3,976	1,934,921	5,359	3,033,773	1,685	612,063	828	209,762	151	41,305
Montana	17	18,804	206	100,041	984	559,731	212	74,864	134	34,950	23	5,802
Nebraska	109	133,074	1,139	558,130	1,578	978,835	409	149,360	185	48,838	46	12,805
Nevada	2	2,025	24	12,656	282	165,144	64	23,971	33	9,433	2	375
New Hampshire	30	37,752	398	197,581	715	401,620	249	90,124	88	24,935	28	8,750
New Jersey	107	123,816	1,455	726,136	5,327	2,699,304	1,920	685,396	667	177,669	212	66,797
New Mexico	6	7,522	145	69,118	442	260,081	126	45,646	182	64,297	22	5,440
New York	310	382,182	4,510	2,242,531	14,307	7,520,122	5,574	2,008,524	2,235	580,084	653	188,852
North Carolina	21	25,602	298	139,615	2,012	1,168,333	812	299,595	694	190,454	172	49,242
North Dakota	5	6,364	118	58,324	402	215,545	98	37,906	60	19,147	13	2,583
Ohio	430	555,814	5,515	2,741,817	11,182	6,744,191	3,010	1,084,872	1,494	368,488	300	75,063

TABLE 44.—*An approximate distribution of expenditures by States during fiscal year 1938, showing the number of beneficiaries as of June 30, 1938—Continued*

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938											
	Civil War				Spanish-American War				Regular Establishment			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Oklahoma	109	\$135,243	1,262	\$600,593	2,099	\$1,232,611	628	\$230,096	508	\$134,391	72	\$20,504
Oregon	57	152,369	946	465,414	2,818	1,702,993	631	226,554	333	85,095	75	20,358
Pennsylvania	323	419,165	4,778	2,388,073	11,786	6,615,078	3,992	1,445,307	1,788	467,975	434	125,557
Rhode Island	14	21,986	317	151,978	855	518,803	367	134,979	159	40,527	77	25,245
South Carolina	2	4,050	110	51,495	1,171	712,746	545	201,209	340	86,851	126	31,618
South Dakota	40	46,790	309	153,572	650	393,555	124	45,621	112	22,647	11	3,374
Tennessee	84	105,446	1,299	601,655	3,306	2,050,756	1,151	429,696	956	243,583	210	57,827
Texas	64	74,926	942	450,250	5,044	2,987,353	1,650	603,096	1,380	379,687	372	121,964
Utah	5	6,364	90	47,519	464	271,672	145	53,433	95	26,320	23	7,461
Vermont	20	25,892	436	217,693	465	270,917	165	58,616	113	25,702	26	6,483
Virginia	32	39,083	430	203,163	2,803	1,650,155	1,234	450,187	747	191,140	279	88,732
Washington	95	128,850	1,141	560,070	4,460	2,634,656	1,009	362,522	627	155,702	133	40,373
West Virginia	61	78,832	895	427,953	1,553	929,869	476	172,711	371	90,404	66	16,408
Wisconsin	128	160,875	1,555	773,504	3,190	1,873,350	802	285,883	489	134,415	92	23,960
Wyoming	4	6,943	92	44,713	439	243,410	90	33,850	67	20,597	17	4,709
Total, United States	5,030	6,424,820	66,431	32,572,579	165,516	96,088,922	51,489	18,627,789	31,917	8,482,461	7,688	2,262,156
United States possessions and foreign countries	18	23,433	442	212,302	5,239	2,761,503	1,856	704,805	1,145	386,325	1,037	383,676
Grand total	5,048	6,448,253	66,873	32,784,881	170,755	98,850,425	53,345	19,332,594	33,062	8,868,786	8,725	2,645,832

Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938—Continued

State	Total compensation and pension benefits						Adjusted service and dependent pay	Administration	Construction	Total disbursements				
	Living veterans		Deceased veterans		Military and naval insurance									
	Number	Amount	Number	Amount	Number	Amount								
Alabama	10,295	\$4,499,313	3,306	\$1,419,635	2,055	\$1,392,883	\$21,137	\$1,689,236	\$31,340	\$9,053,544				
Arizona	4,656	3,082,172	1,132	496,847	696	444,458	3,319	1,240,131	92,327	5,359,254				
Arkansas	10,535	5,057,730	3,168	1,410,397	1,651	1,122,682	16,473	1,428,195	1,517,757	10,553,234				
California	55,368	30,712,845	17,434	7,325,719	6,352	4,332,297	68,777	5,929,865	69,465	48,438,968				
Colorado	8,353	4,921,531	2,667	1,165,470	1,548	1,068,891	9,559	1,453,405	222,830	8,841,636				
Connecticut	7,512	3,778,058	2,522	1,073,887	1,354	943,296	16,348	533,135	60,056	6,404,780				
Delaware	806	399,123	457	194,094	164	107,978	2,073			703,268				
District of Columbia	7,874	3,820,136	2,923	1,191,070	993	662,970	6,439	18,108,705	97,374	23,886,694				
Florida	10,226	5,726,234	3,295	1,392,540	1,647	1,111,527	20,666	1,138,598	306,102	9,695,667				
Georgia	11,337	5,629,711	4,109	1,745,440	2,386	1,534,119	22,300	1,542,553	118,608	10,592,731				
Idaho	2,181	1,082,951	724	302,094	505	366,169	4,598	426,011		2,181,823				
Illinois	29,556	13,913,880	12,491	5,461,959	6,616	4,595,094	72,159	5,090,463	40,478	29,174,033				
Indiana	17,384	8,787,400	8,450	3,758,257	2,903	2,013,229	29,497	1,570,691	66,514	16,225,588				
Iowa	8,973	4,357,710	4,819	2,149,233	2,624	1,967,135	37,256	1,200,308		9,711,642				
Kansas	8,202	4,121,621	5,274	2,348,841	1,903	1,394,921	27,308	1,570,121	4,442	9,467,254				
Kentucky	16,927	8,012,308	6,090	2,649,729	2,426	1,690,965	22,665	1,089,809	437,577	13,903,053				
Louisiana	8,042	3,990,110	3,343	1,451,480	1,927	1,242,186	24,089	928,594	29,252	7,665,711				
Maine	3,731	1,887,282	2,031	902,770	807	565,419	10,565	735,679	229,816	4,331,531				
Maryland	7,980	4,350,601	3,347	1,402,851	1,655	1,074,666	17,273	1,347,733	58,598	8,251,722				
Massachusetts	24,833	12,649,093	8,715	3,804,564	4,163	2,812,400	51,058	2,626,348	288,823	22,232,314				
Michigan	18,567	8,874,977	7,318	3,161,384	3,570	2,517,432	36,149	1,065,688	900,871	16,556,501				
Minnesota	14,443	7,432,627	4,127	1,777,516	3,157	2,265,325	34,282	1,777,403	295,763	13,582,916				
Mississippi	10,532	4,839,454	2,582	1,145,735	1,513	1,035,085	17,456	1,216,703	221,801	8,476,234				
Missouri	19,544	9,285,461	9,320	4,093,780	4,007	2,821,590	33,423	1,359,835	161,367	17,755,428				
Montana	3,781	1,931,384	859	352,729	575	420,639	6,526	336,830		3,048,106				
Nebraska	4,921	2,454,665	2,417	1,063,868	1,189	878,052	16,723	466,715		4,880,023				
Nevada	793	397,455	144	61,358	82	57,333	1,125	25,956	35,323	578,550				
New Hampshire	2,176	1,135,493	1,110	480,036	511	358,935	5,452	73,643		2,053,559				
New Jersey	13,869	6,778,855	6,119	2,556,476	3,250	2,173,141	46,791	959,722	120,660	12,635,645				
New Mexico	3,260	1,911,508	865	386,665	607	392,610	1,938	909,456		3,602,177				
New York	45,658	21,831,781	19,291	8,093,611	11,007	7,425,346	141,796	6,178,225	1,307,487	44,978,246				
North Carolina	9,691	5,016,975	3,484	1,485,497	2,386	1,585,152	21,527	1,250,711		9,359,862				
North Dakota	2,181	1,051,751	583	242,271	630	473,091	7,324	249,351		2,023,788				
Ohio	34,818	17,540,101	13,694	6,005,506	5,794	4,091,141	67,370	3,216,739	442,908	31,363,765				

TABLE 44.—*An approximate distribution of expenditures by States during fiscal year 1938, showing the number of beneficiaries as of June 30, 1938—Continued*

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938—Continued						Adjusted service and dependent pay	Administration	Construction	Total disbursements				
	Total compensation and pension benefits				Military and naval insurance									
	Living veterans		Deceased veterans											
	Number	Amount	Number	Amount	Number	Amount								
Oklahoma.....	11,137	\$5,178,883	4,010	\$1,735,511	2,197	\$1,576,557	\$16,740	\$802,354	\$57,734	\$9,367,779				
Oregon.....	7,629	4,147,163	2,668	1,126,129	1,157	810,921	18,303	871,346	108,496	7,082,358				
Pennsylvania.....	38,849	19,172,394	16,080	6,901,612	8,428	5,748,791	121,713	2,874,966	72,015	34,891,491				
Rhode Island.....	3,145	1,544,861	1,207	513,632	559	387,638	6,561	184,340	—	2,637,032				
South Carolina.....	6,377	3,016,132	2,422	1,035,795	1,666	1,050,194	10,961	740,602	159,236	6,012,920				
South Dakota.....	3,021	1,423,665	977	429,387	682	510,070	10,350	512,796	147,167	3,033,435				
Tennessee.....	13,023	6,600,736	5,584	2,416,961	2,766	1,873,175	27,333	1,821,482	227,919	12,967,606				
Texas.....	23,890	11,739,536	7,920	3,306,572	4,767	3,334,681	53,530	1,758,383	3,411	20,196,113				
Utah.....	2,001	994,625	825	351,480	455	323,751	2,919	257,771	—	1,930,546				
Vermont.....	1,837	923,875	979	430,977	395	284,902	4,994	63,069	424,348	2,132,165				
Virginia.....	9,301	4,630,888	4,135	1,694,434	2,368	1,640,151	25,978	1,868,404	765,508	10,625,363				
Washington.....	10,543	5,551,848	3,664	1,537,853	1,657	1,180,149	23,996	1,363,109	—	9,656,955				
West Virginia.....	5,951	2,815,122	2,745	1,200,300	1,420	1,020,167	17,848	391,067	—	5,444,504				
Wisconsin.....	13,630	6,489,114	5,003	2,136,103	3,176	2,327,085	35,972	2,240,886	223,487	13,452,647				
Wyoming.....	1,554	727,062	368	154,108	249	181,891	1,621	767,155	—	1,831,837				
Total, United States.....	590,893	296,218,200	226,803	97,524,163	114,595	79,188,250	1,300,288	85,254,287	9,346,860	568,832,048				
United States possessions and foreign countries.....	9,955	5,058,517	9,302	3,967,816	5,212	3,333,270	51,811	626,232	—	13,037,646				
Grand total.....	600,848	301,276,717	236,105	101,491,979	119,807	82,521,520	1,352,099	85,880,519	9,346,860	581,869,694				

¹ District of Columbia and central office excluding hospitalization by Army, Navy and Public Health located in the States.

NOTE.—Administration includes all expenditures incident to the maintenance and operations of all hospitals, all forms of medical hospital and domiciliary care. The expenditure of \$47,960,028 (U. S. Government life insurance fund, adjusted-service certificate fund, personal funds of patients, general post fund and miscellaneous) is not included in above figures.

TABLE 45.—*An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1938, showing number of beneficiaries as of June 30, 1938*

United States possessions and foreign countries	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officer's retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938																						
	World War																						
	Living veterans								Deceased veterans														
	Service connected	Nonservice connected	Emergency officers' retirement pay	Total living veterans	Service connected	Non-service connected	Total deceased veterans	Deceased veterans	Living veterans	Deceased veterans	Living veterans	Deceased veterans	Living veterans	Deceased veterans	Living veterans	Deceased veterans							
	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number	Number							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount							
United States possessions:																							
Alaska	49	\$20,755	4	\$771	53	\$21,526	10	\$2,796	3	\$466	13	\$3,262	2	\$1,053	1	\$371	2	\$1,254					
Canal Zone	15	7,246	3	1,186	18	8,402	8	4,088	2	729	10	4,817	1	371	1	179							
Guam	1	614			1	614	10	5,034			10	5,034											
Hawaii	95	53,983	58	14,802	153	68,785	51	23,760	1	631	52	24,391	2	1,235	2	557	1	\$868	15	7,164			
Philippine Islands	351	217,581	105	34,519	1	\$1,318	457	253,418	604	315,168	13	4,050	617	319,218					1	430			
Puerto Rico	326	213,324	380	127,515	1	1,318	707	342,157	510	286,860	16	6,382	526	293,242					2	955			
Samoa									2	887			2	887									
Virgin Islands	4	3,836			4	3,836	1	583			1	583							1	478			
Foreign countries:																							
Belgium	23	10,361			23	10,361	29	11,145			29	11,145							1	478			
British Isles	179	106,090	28	9,637	1	933	208	116,660	499	204,947	7	2,469	506	207,416	12	8,707	7	2,263	3	3,761	59	28,714	
Denmark	30	16,888	6	2,313	36	19,201	94	37,527			94	37,527											
France	73	42,336	6	2,506	3	5,585	82	50,427	60	29,022	3	1,077	63	30,099	2	1,476	1	371		10	4,537		
Germany	12	8,768	1	385	13	9,153	31	15,554			31	15,554			2	1,366	8	2,968		28	13,443		
Greece	223	122,837	34	12,432	257	135,269	342	145,505			342	145,505											
Italy	603	358,230	62	22,743	665	380,973	1,642	704,726	15	5,130	1,657	709,856							1	371		5	2,340
Norway	37	21,891	8	3,084	45	24,975	151	63,082			151	63,082			1	793	1	371		2	1,027		
Poland	112	57,960	10	3,354	122	61,314	607	259,405	4	722	611	260,127											
Rumania	22	15,210			22	15,210	24	10,381	1	309	25	10,690											
Russia and Siberia	6	4,186			6	4,186	154	66,604	1	309	155	66,913											
Sweden	33	22,916	6	2,313	39	25,229	213	90,165			213	90,165			1	923				7	3,641		
Yugoslavia	39	28,587	4	1,542	43	30,129	112	49,225			112	49,225											
Other parts of Europe	90	58,475	9	2,968	99	61,443	316	141,050	4	1,319	320	142,369	2	1,366	3	928			10	4,752			

TABLE 45.—*An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1938, showing number of beneficiaries as of June 30, 1938—Continued*

United States possessions and foreign countries	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officer's retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938																							
	World War												Mexican War	Indian Wars			Civil War							
	Living veterans						Deceased veterans							Deceased veterans	Living veterans		Deceased veterans							
	Service connected	Nonservice connected	Emergency officers' retirement pay	Total living veterans		Service connected			Non-service connected	Total deceased veterans		Deceased veterans		Living veterans	Deceased veterans	Living veterans	Deceased veterans							
	Number	Number	Amount	Number	Amount	Number	Number	Amount	Number	Amount	Number	Number	Amount	Number	Number	Amount	Number	Amount						
Foreign countries—Contd.																								
China	9	7,378	1	482		10	7,860	26	13,172		26	13,172						1	358					
Japan	2	1,442	1	385		3	1,827	7	3,780		7	3,780						2	716					
Other parts of Asia	21	11,539				21	11,539	47	18,911		47	18,911						3	1,313					
Cuba	8	5,521				8	5,521	2	933		2	933						1	371					
Santo Domingo and Haiti	2	1,228				2	1,228	2	849		2	849												
Other parts of West Indies	10	5,401	2	771		12	6,172	27	9,827		27	9,827		1	793			2	955					
Africa	9	4,355				9	4,355	3	1,470		3	1,470					1	1,157	5	2,149				
Australia	3	976				3	976	1	464		1	464					1	868	10	4,597				
Azores	3	2,517				3	2,517	11	4,194		11	4,194												
Canada	271	122,481	32	9,752	2	2,873	305	135,106	212	90,173	9	2,356	221	92,529	1	\$589	14	8,675	9	3,525				
Central America	7	4,029	1	675		8	4,704	1	342		1	342					12	16,779	257	124,762				
Mexico	31	15,385	4	1,638		35	17,023	9	4,371	2	757	11	5,128				1	753	2	742				
Newfoundland	4	1,771				4	1,771	6	1,731		6	1,731								8	3,761			
Panama	4	2,071				4	2,071	1	464		1	464								1	478			
South America	24	9,664				24	9,664	14	4,730		14	4,730	1	294						9	3,821			
Other miscellaneous countries	9	4,474				9	4,474	6	2,568		6	2,568												
Total United States possessions, and foreign countries	2,740	1,592,306	765	255,743	8	12,027	3,513	1,860,076	5,845	2,625,493	81	26,706	5,926	2,652,199	2	883	40	27,180	39	13,951	18	23,433	442	212,302

United States possessions and foreign countries	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officer's retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938												Military and naval insurance	Adjusted-service and dependent pay	Total disbursements				
	Spanish-American War				Regular Establishment				Total										
	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			
United States possessions:																			
Alaska	119	\$55,302	8	\$4,473	10	\$3,781	3	\$1,330	184	\$81,662	27	\$10,690	16	\$10,728	\$132	\$103,212			
Canal Zone	79	35,184	24	7,597	6	1,280	14	5,011	103	44,866	50	17,975	17	13,611	301	76,753			
Guam	5	1,760	4	1,519	8	3,008	7	3,086	14	5,382	21	9,639	6	2,060	230	17,311			
Hawaii	111	58,982	35	13,736	30	7,120	31	11,530	297	136,990	135	57,378	78	47,812		242,180			
Philippine Islands	2,855	1,500,718	1,076	411,041	773	255,403	722	278,590	4,085	2,009,539	2,416	1,009,279	149	44,132	2,768	3,065,718			
Puerto Rico	440	235,897	168	68,049	143	54,001	99	37,963	1,290	632,055	796	400,580	270	114,087	867	1,147,589			
Samoa	2	668	2	425	3	1,336	4	2,071	5	2,004	8	3,383	3	2,317	1,454	9,158			
Virgin Islands	1	243					1	398	5	4,079	3	1,459	6	4,187		9,725			
Foreign countries:																			
Belgium	12	7,407	3	1,094	1	198	2	1,138	36	17,966	35	13,855	30	19,571	239	51,631			
British Isles	185	106,416	106	38,709	45	17,994	32	7,200	453	253,538	710	284,302	594	407,612	6,915	952,367			
Denmark	23	13,867	12	4,571	6	3,188	1	206	65	36,256	107	42,304	125	89,027	5,709	173,296			
France	31	14,656	13	4,271	4	1,181	3	1,152	119	67,740	90	40,430	55	38,679	851	147,700			
Germany	43	27,085	35	11,864	7	2,081	15	3,621	65	39,685	117	47,450	53	29,972	465	117,572			
Greece	8	3,732	12	4,011	5	3,215	5	718	270	142,216	359	150,234	259	166,259	473	459,182			
Italy	21	10,135	16	5,835	8	4,001	16	4,019	694	395,109	1,695	722,421	1,514	993,283	11,328	2,122,141			
Norway	69	37,478	15	6,248	5	3,015	5	1,212	120	66,261	174	71,940	176	126,439	65	264,705			
Poland	3	1,760	1	365	5	1,432	6	1,394	130	64,506	619	262,257	496	307,290	526	634,579			
Rumania	1	455			1	223	1	206	24	15,888	26	10,896	23	14,464		41,248			
Russia and Siberia					1	557	3	617	7	4,743	158	67,530	120	71,687	12,240	156,200			
Sweden	57	30,936	25	9,417	3	674	3	576	100	57,762	248	103,799	209	147,895		309,456			
Yugoslavia	3	1,226					2	411	46	31,355	114	49,636	61	40,141		121,132			
Other parts of Europe	29	19,196	25	9,291	7	3,568	8	1,906	137	85,573	366	159,246	377	248,861	1,288	494,968			
China	50	25,110	47	17,164	2	516	16	7,740	62	33,486	90	38,434	21	11,608		83,528			
Japan	22	12,593	16	6,224	1	550	4	1,216	26	14,970	27	11,220	5	2,773		28,990			
Other parts of Asia	2	1,214	1	243	1	28			24	12,781	50	19,870	39	23,070	141	55,862			
Cuba	105	60,973	28	10,187			3	\$23	113	66,494	37	13,627	3	1,931	109	82,161			
Santo Domingo and Haiti	9	3,368	1	365			1	658	11	4,596	4	1,872	1	772	39	7,279			
Other parts of West Indies	11	5,674	4	1,532	2	210	1	357	26	12,849	34	12,671	24	14,804	100	40,424			

TABLE 45.—*An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1938, showing number of beneficiaries as of June 30, 1938—Continued*

United States possessions and foreign countries	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officer's retirement pay on June 30, 1938, and disbursements for these benefits during the fiscal year 1938												Military and naval insurance	Adjusted-service and dependent pay	Total disbursements				
	Spanish-American War				Regular Establishment				Total										
	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			
Africa	17	\$8,087	2	\$729					27	\$13,599	10	\$4,348	12	\$8,593		\$26,540			
Australia	16	9,382	3	1,240	6	\$1,175			26	12,401	14	6,301	9	6,102		24,804			
Azores	1	364			1	928	2	\$343	5	3,809	13	4,537	12	7,288	115	15,749			
Canada	808	422,570	155	58,624	49	12,559	18	4,787	1,188	595,689	661	284,816	376	277,005	4,383	1,161,893			
Central America	12	5,416	4	1,094	1	71	3	1,248	21	10,191	8	2,684	4	1,809	285	14,969			
Mexico	34	17,190	6	2,261	6	1,966			76	36,972	27	11,892	12	7,088	493	56,445			
Newfoundland	2	637	4	1,167			1	261	6	2,408	11	3,159	10	3,258		8,825			
Panama	3	2,230					3	1,147	7	4,301	5	2,089	1	772		7,162			
South America	34	15,551	5	1,459	2	414	2	741	60	25,629	31	11,045	22	14,588	268	51,530			
Other miscellaneous countries	16	8,041			3	652			28	13,167	6	2,568	24	11,695		27,430			
Total, United States possessions and foreign countries	5,239	2,761,503	1,856	704,805	1,145	386,325	1,037	383,676	9,955	5,058,517	9,302	3,967,816	5,212	3,333,270	51,811	12,411,414			

TABLE 46.—*Summary of policy loans for fiscal year 1938, U. S. Government life insurance fund*

Total amount of policy loans issued to date.....	\$1,045,645,080.55
Outstanding policy loans July 1, 1937.....	132,162,379.23
New loans issued during fiscal year including renewal of old loans.....	\$121,083,144.18
Less:	
Repayments in cash.....	\$7,048,863.95
Repayments by deduction:	
(a) From new loans.....	\$94,842,643.62
(b) From surrenders.....	6,172,927.13
(c) From claims.....	1,184,992.12
(d) From dividend deposits and dividend payments.....	9,824.79
(e) From matured endowments.....	127,843.74
Total collection by deduction.....	102,338,231.40
Total repayments.....	109,387,095.35
Net increase in outstanding loans.....	11,696,048.83
Outstanding policy loans June 30, 1938.....	143,858,428.06

TABLE 47.—*Financial statement of the U. S. Government life insurance fund by calendar years from origin of fund to Dec. 31, 1937*

	From origin to Dec. 31, 1930	1931	1932	1933	1934	1935	1936	1937
Ledger assets Dec. 31		\$490,016,984.07	\$551,900,091.37	\$609,523,765.03	\$669,238,460.42	\$724,272,066.82	\$787,219,345.37	\$856,580,058.10
INCOME								
Premiums	\$507,084,729.86	68,196,696.96	68,256,172.16	66,794,984.48	67,801,270.78	63,766,595.34	62,961,611.33	63,117,257.88
Interest	88,592,535.47	22,064,653.17	25,143,162.56	33,427,461.68	31,332,524.44	34,419,559.95	41,619,579.03	38,317,126.65
Dividends deposited by policyholders	373,914.35	127,380.53	134,178.71	68,970.16	143,450.86	159,533.99	175,109.49	192,208.39
Received from United States on account of the extra hazards of military and naval service	49,809,351.44	5,129,203.15	7,799,541.51	4,763,353.49	5,200,876.35	4,813,681.99	2,680,730.77	3,245,513.70
Consideration for supplementary installment contracts under claims	48,632,583.42	9,071,756.20	14,629,695.26	11,916,356.10	11,721,651.96	12,516,063.55	10,214,521.06	11,689,682.21
Other income	7,100,805.11	2,739,516.59	337,077.66	24,705.88	68,473.89	131,471.59	312,406.55	380,933.67
Total income	701,593,919.65	107,329,206.60	116,299,827.86	116,995,831.79	116,268,248.28	115,806,906.41	117,963,958.23	116,942,722.50
Total	701,593,919.65	597,346,190.67	668,199,919.23	726,519,596.82	785,506,708.70	840,078,973.23	905,183,303.60	973,522,780.60
DISBURSEMENTS								
Claims (death and total permanent disability)	115,630,714.81	21,951,833.67	25,218,977.37	21,714,505.32	20,524,982.06	21,874,501.38	19,372,556.37	20,853,751.21
Total disability claims			27,500.00	42,923.00	98,929.00	28,755.00	78,253.00	190,546.00
Matured endowments	267,592.83	216,294.39	322,146.00	303,375.19	548,362.86	621,311.93	908,396.05	1,005,073.31
Surrender values	34,999,784.54	10,003,231.07	16,270,157.40	21,424,644.56	23,257,476.85	12,808,597.61	9,812,199.10	10,126,860.20
Accrued interest on bonds purchased	2,851,174.33		4,682.08	41,027.25	145,157.55	431,982.37	458,778.44	417,177.74
Premiums refunded, disapproved applications, and premiums paid in advance	3,264,580.52	494,821.29	1,021,759.60	740,109.14	610,031.94	479,412.20	408,754.76	502,520.28
Dividends paid policyholders	35,911,430.95	7,738,296.83	7,270,066.72	3,420,603.09	5,944,589.52	6,237,309.71	6,552,583.84	6,881,978.01
Paid on supplementary installment contracts under claims	16,564,060.36	4,927,017.06	8,351,652.03	8,847,797.68	9,266,183.71	9,941,544.92	10,300,339.35	11,122,197.49
Other disbursements	2,087,597.24	114,604.99	189,213.00	746,151.17	838,928.39	436,212.74	711,384.59	987,773.81
Total disbursements	211,576,935.58	45,446,099.30	58,676,154.20	57,281,136.40	61,234,641.88	52,859,627.86	48,603,245.50	52,087,878.05
Balance	490,016,984.07	551,900,091.37	609,523,765.03	669,238,460.42	724,272,066.82	787,219,345.37	856,580,058.10	921,434,902.55

ASSETS								
Ledger assets								
Book value of special Treasury bonds.....	161,309,717.23	130,243,355.69	130,230,578.86	134,174,203.27	155,148,437.47	178,450,921.00	500,157,956.40	500,157,956.40
Book value of all other bonds.....	70,830,207.04	89,660,178.99	110,642,090.88	121,763,599.55	121,680,068.52	127,579,849.54	219,121,223.61	273,746,511.05
Policy loans.....	241,911,567.84	329,095,246.50	366,577,661.32	407,071,813.52	439,797,265.46	472,999,707.40	128,560,435.08	138,468,345.35
Adjusted-service certificate loans.....	15,965,491.96	2,901,310.19	2,073,433.97	6,228,844.08	7,646,295.37	8,188,867.43	2,235,962.26	2,550,870.59
Cash on hand.....							6,504,480.75	6,511,219.16
Total ledger assets as per "Balance" under income and disbursements.....	490,016,984.07	551,900,091.37	609,523,765.03	669,238,460.42	724,272,066.82	787,219,345.37	856,580,058.10	921,434,902.55
Nonledger assets								
Interest accrued on bonds, loans, and deferred premiums.....	14,278,094.53	19,468,395.84	21,645,967.16	19,354,545.04	19,223,098.94	19,997,274.39	19,045,841.47	19,504,058.98
Premiums due (grace period).....	472,522.26	134,110.90	499,066.85	486,094.75	457,194.57	447,459.00	445,602.00	445,694.61
Premiums in course of collection through Government departments.....	428,142.53	448,827.80	469,974.32	481,408.62	494,443.99	530,249.47	596,410.90	683,782.80
Due from United States on account of the extra hazards of military and naval service.....		242,427.79						172,229.60
Policy liens.....	88,205.52	91,276.44	92,119.26	90,205.11	75,673.62	70,871.82	54,662.12	55,021.10
Total nonledger assets.....	15,266,964.84	20,385,038.77	22,707,127.59	20,412,253.52	20,250,411.12	21,045,854.68	20,142,516.49	20,860,787.09
Total assets.....	505,283,948.91	572,285,130.14	632,230,892.62	689,650,713.94	744,522,477.94	808,265,200.05	876,722,574.59	942,295,689.64
LIABILITIES								
Reserves.....	440,821,441.00	501,660,380.00	558,642,593.00	615,214,949.46	664,876,638.90	723,629,394.14	789,156,165.74	850,303,488.2
Present value of future installments on claims.....	36,322,257.37	42,129,283.99	50,575,735.82	55,782,021.24	60,463,669.40	65,365,443.07	67,680,524.24	70,729,079.64
Claims in process of settlement.....	3,785,798.59	4,670,299.96	3,510,935.12	2,876,620.80	2,944,128.43	2,863,096.00	3,247,406.00	3,173,605.00
Premiums paid in advance.....	10,188,034.13	9,200,728.94	8,435,400.08	8,098,558.57	8,153,318.66	7,884,643.10	7,879,606.54	7,860,576.37
Dividends deposited with interest.....	342,660.99	436,465.22	522,889.16	556,783.40	658,508.41	789,524.93	938,500.35	1,098,867.18
Advance payments from War Department.....	428,889.48	442,993.77	460,542.57	477,383.40	495,329.06	461,801.21	448,375.43	427,250.32
Apportioned for payment of dividends.....	8,200,000.00	7,875,000.00	3,650,000.00	6,463,000.00	6,689,000.00	6,950,000.00	6,990,000.00	8,173,000.00
Other liabilities.....	85,436.68	127,104.44	148,920.48	181,397.07	241,885.08	321,297.60	381,996.29	529,822.89
Unassigned funds.....	5,109,430.67	5,742,873.82	6,283,576.39					
Total liabilities.....	505,283,948.91	572,285,130.14	632,230,892.62	689,650,713.94	744,522,477.94	808,265,200.05	876,722,574.59	942,295,689.64

GUARDIANSHIP TABLES

TABLE 48.—Incompetent and minor wards under guardianship—June 30, 1938

Field offices	Wards										Grand total	
	Incompetent veterans				Other incompetents			Minors				
	Under guardians	Institution award only	Under legal custodians	Total	Under guardians	Under legal custodians	Total incompetents	Under guardians	Under legal custodians	Total		
Albuquerque, N. Mex.	151	—	—	151	12	—	163	269	195	464	627	
Atlanta, Ga.	823	—	—	823	56	7	886	780	348	1,128	2,014	
Baltimore, Md.	430	3	433	46	—	—	479	269	201	470	949	
Batavia, N. Y.	1,203	5	2	2,120	114	3	1,327	765	274	1,039	2,366	
Bay Pines, Fla.	410	—	1	411	34	2	447	370	256	626	1,073	
Boise, Idaho	107	—	—	107	12	—	119	131	49	180	299	
Boston, Mass.	1,579	22	—	1,601	180	—	1,781	894	282	1,176	2,957	
Burlington, Vt.	163	—	2	165	46	—	211	107	30	137	348	
Charlotte, N. C.	617	—	—	617	61	—	678	762	89	851	1,529	
Cheyenne, Wyo.	114	—	—	114	6	—	120	63	55	118	238	
Cleveland, Ohio	1,138	9	—	1,147	154	4	1,305	689	357	1,046	2,351	
Columbia, S. C.	456	1	—	457	33	—	490	535	94	629	1,119	
Dallas, Tex.	603	—	—	603	25	—	628	534	377	911	1,539	
Dayton, Ohio	1,022	—	—	1,022	225	—	1,247	820	294	1,114	2,361	
Denver, Colo.	324	—	1	325	46	1	372	406	190	596	968	
Des Moines, Iowa	772	1	1	774	173	—	947	423	147	570	1,517	
Detroit, Mich.	1,375	4	—	1,379	191	—	1,570	1,018	215	1,233	2,803	
Fargo, N. Dak.	177	—	—	177	11	—	188	108	55	163	351	
Fort Harrison, Mont.	169	2	1	172	17	—	189	126	147	273	462	
Hines, Ill.	2,693	112	1	2,806	233	2	3,041	1,295	924	2,219	5,260	
Huntington, W. Va.	350	—	1	351	45	—	396	432	79	511	907	
Indianapolis, Ind.	1,018	—	—	1,018	281	1	1,300	799	258	1,057	2,357	
Jackson, Miss.	509	—	—	509	34	—	543	336	257	593	1,136	
Jefferson Barracks, Mo.	706	—	1	707	114	—	821	431	191	622	1,443	
Kansas City, Mo.	544	1	—	545	122	—	667	372	247	619	1,286	
Lincoln, Nebr.	374	—	—	374	63	—	437	205	128	333	770	
Little Rock, Ark.	687	—	—	687	65	—	752	661	160	821	1,573	
Los Angeles, Calif.	970	12	2	984	126	5	1,115	799	1,138	1,937	3,052	
Louisville, Ky.	818	—	—	818	146	—	964	1,066	310	1,376	2,340	
Lyons, N. J.	1,055	23	—	1,078	78	2	1,158	525	344	869	2,027	
Manchester, N. H.	137	—	—	137	29	—	166	122	40	162	328	
Minneapolis, Minn.	1,210	6	—	1,216	124	1	1,341	631	198	829	2,170	
Muskogee, Okla.	791	12	9	812	78	—	890	725	339	1,064	1,954	
Nashville, Tenn.	653	—	—	653	104	—	757	1,079	229	1,308	2,065	
Newington, Conn.	573	7	—	580	45	1	626	266	148	414	1,040	
New Orleans, La.	596	—	5	601	35	1	637	421	214	635	1,272	
New York, N. Y.	3,435	182	—	3,617	218	8	3,843	1,735	236	1,971	5,814	
Philadelphia, Pa.	1,373	15	3	1,391	191	1	1,583	1,202	321	1,523	3,106	
Pittsburgh, Pa.	1,060	—	3	1,063	147	—	1,210	799	299	1,098	2,308	
Portland, Oreg.	377	1	—	378	58	2	438	228	206	434	872	
Providence, R. I.	397	7	—	404	36	1	441	244	50	294	735	
Reno, Nev.	28	—	—	28	—	—	28	26	41	67	95	
Roanoke, Va.	606	2	1	609	50	—	659	543	198	741	1,400	
Salt Lake City, Utah	96	—	—	96	6	—	102	104	83	187	289	
San Antonio, Tex.	509	—	1	510	44	—	554	481	488	969	1,523	
San Francisco, Calif.	1,250	76	—	1,326	107	4	1,437	719	636	1,355	2,792	
Seattle, Wash.	516	—	—	516	37	—	553	505	155	660	1,213	
Sioux Falls, S. Dak.	166	—	2	168	19	1	188	110	55	165	353	
Togus, Maine	233	—	—	233	76	2	311	142	94	236	547	
Tucson, Ariz.	75	—	—	75	8	1	84	174	231	405	489	
Tuscaloosa, Ala.	555	—	1	556	44	3	603	457	231	688	1,291	
Wichita, Kans.	371	—	1	372	85	—	457	363	127	490	947	
Wood, Wis.	857	9	1	867	131	—	998	556	282	838	1,836	
Central office:												
Washington, D. C. area	403	1	2	406	52	4	462	372	289	661	1,123	
United States possessions and foreign	411	3	—	414	90	1	505	1,500	276	1,776	2,281	
Total	38,035	513	45	38,593	4,563	58	43,214	29,494	13,157	42,651	85,865	

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees, for the fiscal year 1938

Field offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Total amount of estates	Amount of estates			Cash balance (funds on deposit in banking institutions or otherwise not included in invested amounts)	Amounts embezzled or misappropriated	Amounts lost on deposits	Amounts lost on investments
					Invested in accordance with State law		Invested not in accord with law				
					General investment	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable	Illegal			
Albuquerque, N. Mex.	\$210,323.27	\$5,831.39	\$2,568.29	\$627,787.69	\$528,450.10	\$98,027.44	\$300.00	\$1,010.15	\$1,750.00	\$92.77	
Atlanta, Ga.	1,138,248.42	29,632.06	4,572.40	2,433,654.47	1,982,260.42	-----	\$600.00	345.00	450,449.05	\$480.64	590.34
Baltimore, Md.	575,352.51	18,136.27	5,072.75	2,422,707.94	1,989,218.35	13,912.92	-----	-----	419,576.67	-----	370.00
Batavia, N. Y.	1,057,642.07	31,727.29	16,783.06	4,883,919.28	3,378,053.25	5,700.44	240,083.26	4,643.33	1,255,439.00	2,701.13	1,232.85
Bay Pines, Fla.	499,785.80	12,140.66	2,970.09	1,251,461.77	1,069,487.97	-----	-----	3,025.00	178,948.80	84,565.53	233.61
Boise, Idaho	83,215.47	3,683.70	957.80	464,092.21	379,526.68	-----	-----	-----	19,992.52	107.34	62.12
Boston, Mass.	2,288,199.56	57,500.33	26,444.29	7,121,667.02	2,496,131.46	4,457,189.00	300.00	-----	168,046.56	29,952.28	1,031.59
Burlington, Vt.	231,680.04	5,790.86	11.00	590,428.34	303,466.84	266,968.98	-----	-----	286,336.55	32,637.79	100.77
Charlotte, N. C.	788,087.62	32,886.53	5,494.08	2,582,566.69	2,296,260.14	-----	-----	-----	201,463.95	2,979.78	377.46
Cheyenne, Wyo.	102,770.35	3,515.65	787.50	675,284.45	539,312.42	34,388.01	450.00	9,814.23	91,319.79	17,740.25	531.55
Cleveland, Ohio	1,306,504.71	51,696.14	10,774.55	4,118,662.70	2,383,684.58	20,537.21	150,648.21	5,846.29	655,946.41	1,310.67	24,013.65
Columbia, S. C.	592,435.57	20,679.35	7,182.56	1,855,198.57	1,517,066.59	71,473.28	1,809.50	4,154.98	260,694.22	1,310.67	514.23
Dallas, Tex.	889,295.96	18,560.39	17,539.38	3,157,750.84	2,670,932.24	-----	-----	480.00	486,338.60	529.01	3,747.52
Dayton, Ohio	1,235,115.43	43,538.55	10,917.29	4,122,439.78	3,623,170.91	24,344.92	16,499.63	6,488.48	451,935.84	4,602.80	2,268.10
Denver, Colo.	425,210.76	12,380.33	6,046.71	1,546,013.59	1,344,549.64	-----	-----	-----	201,463.95	420.58	163.96
Des Moines, Iowa	882,087.13	29,767.88	29,649.72	4,132,622.76	3,791,892.57	15.40	-----	300.00	340,414.79	438.91	90.00
Detroit, Mich.	1,111,486.40	40,035.57	4,593.10	4,029,297.28	2,948,475.67	-----	17,630.98	312,885.20	750,305.43	13,616.58	3,881.35
Fargo, N. Dak.	159,187.66	6,483.95	2,903.07	897,426.49	795,382.01	20,809.99	-----	-----	81,234.49	181,075.33	154.48
Fort Harrison, Mont.	225,248.75	5,993.95	6,379.07	814,088.03	633,012.70	-----	700.00	9,009.19	1,288,828.70	546.54	6,328.18
Hines, Ill.	2,958,395.82	132,667.96	85,204.96	11,509,230.11	10,210,692.22	-----	7,050.79	12,835.80	170,353.22	714.37	
Huntington, W. Va.	491,755.29	18,654.58	1,248.47	1,663,772.38	1,473,532.57	-----	13,402.63	124,080.35	563,477.93	6,174.97	720.44
Indianapolis, Ind.	1,441,833.34	56,342.43	30,152.92	5,148,959.90	4,447,998.99	-----	-----	5,392.94	320,788.66	8,728.10	3,271.14
Jackson, Miss.	490,066.76	21,918.01	28,904.90	1,311,611.30	832,909.05	122,522.85	-----	-----	431,251.44	420.58	3,181.50
Jefferson Barracks, Mo.	1,055,549.17	30,030.96	3,384.99	3,693,800.29	3,261,723.08	-----	-----	822.77	299,446.76	4,363.10	1,913.86
Kansas City, Nebr.	718,171.54	22,116.65	7,358.48	2,507,645.00	2,121,970.77	16,346.20	38,218.34	31,662.93	165,311.34	1,241.99	1,745.73
Lincoln, Nebr.	354,741.03	12,578.02	5,097.69	8,187,905.92	7,165,188.47	41,337.61	6,070.50	-----	205,958.25	1,873.61	5,098.48
Little Rock, Ark.	710,934.09	28,080.52	1,759.05	1,923,742.11	1,657,563.86	220.00	-----	-----	343,928.77	2,776.94	3,891.80
Los Angeles, Calif.	1,292,105.50	38,411.19	33,203.50	2,711,421.67	1,895,230.05	551,233.60	931.87	-----	264,026.15	321.51	5,504.99
Louisville, Ky.	1,012,748.43	37,799.83	7,279.98	3,550,975.40	3,100,169.61	85,616.72	7,200.64	14,059.66	460,588.00	-----	1,025.00
Lyons, N. J.	1,410,340.05	49,360.97	7,437.75	2,766,438.78	1,942,912.49	656,600.46	22,116.00	144,809.83	640.04	591.41	44.94
Manchester, N. H.	194,830.63	3,103.41	390.76	711,984.29	257,246.84	449,764.85	3,226.60	1,746.00	570,877.86	9,173.81	1,503.11
Minneapolis, Minn.	1,305,581.83	42,766.89	12,354.24	5,788,581.28	5,216,658.40	-----	1,045.00	4,444.84	584,655.24	16,200.00	579.99
Muskogee, Okla.	1,025,550.05	26,736.96	16,364.16	6,360,807.04	3,031,147.13	165,948.19	62,207.91	458,727.15	247.11	-----	16.20
Nashville, Tenn.	965,722.87	34,566.06	14,334.38	3,129,245.88	2,442,362.63	-----	-----	-----	-----	-----	-----

TABLE 49.—*Summary of fiduciary accounts, guardians' commissions, and attorneys' fees, for the fiscal year 1938—Continued*

Field offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Total amount of estates	Amount of estates				Amounts embezzled or misappropriated	Amounts lost on deposits	Amounts lost on investments			
					Invested in accordance with State law		Nonlegal or questionable	Illegal						
					General investment	Deposits in banks or other institutions in lieu of investments								
Newington, Conn.	\$647, 517.88	\$18, 293.06	\$2, 556.59	\$2, 555, 786.06	\$922, 065.90	\$1, 569, 343.02			\$34, 377.14		\$830.64			
New Orleans, La.	777, 237.69	18, 472.45	5, 903.74	2, 033, 049.02	1, 640, 400.67				392, 648.35					
New York, N. Y.	3, 472, 913.97	80, 441.12	61, 571.48	15, 189, 040.97	10, 262, 653.42	4, 926, 387.55								
Philadelphia, Pa.	2, 330, 104.99	62, 686.57	27, 615.15	4, 972, 895.60	4, 227, 049.30	289, 245.01			\$3, 275.25	453, 326.04				
Pittsburgh, Pa.	973, 814.31	46, 516.78	11, 849.07	2, 457, 844.46	2, 152, 158.37				14, 351.41	290, 974.63				
Portland, Oreg.	436, 163.42	17, 595.10	12, 166.63	1, 562, 868.97	1, 261, 227.59	494.45	\$400.00	2, 120.00		238, 626.93				
Providence, R. I.	453, 214.73	12, 364.11	2, 115.78	1, 771, 435.89	918, 872.59	812, 346.76				40, 216.54				
Reno, Nev.	27, 537.42	597.09	915.00	91, 061.17	75, 575.64	12, 444.53				3, 041.00				
Roanoke, Va.	727, 337.56	29, 509.69	3, 490.52	2, 731, 948.00	2, 505, 168.99				10, 496.69	2, 420.16				
Salt Lake City, Utah	137, 727.88	3, 458.78	2, 940.75	424, 352.89	340, 076.64	1, 028.92				213, 862.16				
San Antonio, Tex.	553, 316.38	10, 412.76	11, 916.80	2, 041, 099.69	1, 687, 953.64	61, 073.94			1, 500.00	81, 757.33				
San Francisco, Calif.	1, 109, 691.70	40, 229.63	52, 050.37	4, 695, 452.73	3, 522, 686.30	446, 466.97	4, 619.53	1, 119.44		292, 072.11				
Seattle, Wash.	534, 313.70	18, 846.83	9, 291.42	2, 348, 360.40	1, 373, 749.44	839, 768.45				134, 842.51				
Sioux Falls, S. Dak.	236, 686.19	6, 160.32	2, 728.65	908, 484.78	779, 303.06	31, 718.84	10, 848.85			75, 440.97				
Togus, Maine	283, 115.74	10, 472.97	5, 002.14	887, 851.71	462, 519.92	349, 890.82				86, 614.03				
Tucson, Ariz.	260, 399.73	2, 179.53	549.00	291, 997.15	154, 025.87	132, 074.22				5, 897.06				
Tuscaloosa, Ala.	702, 516.14	24, 437.69	13, 424.30	2, 206, 046.14	1, 701, 775.00	186, 136.92				588.54				
Wichita, Kans.	392, 303.29	15, 109.66	2, 214.23	1, 430, 287.70	1, 237, 234.94	190, 827.99			300.00	1, 924.77				
Wood, Wis.	1, 222, 951.44	35, 689.60	10, 406.89	5, 979, 356.50	4, 970, 268.09	804, 612.39				1, 363.52				
Central office:										311, 063.51				
Washington, D. C.	677, 327.80	12, 217.21	664.00	2, 098, 504.48	1, 710, 092.74	200.00				388, 211.74				
United States Possessions and Foreign	268, 510.67	7, 773.41	4, 530.43	601, 901.69	290, 838.18									
Total	45, 454, 906.51	1,488, 579.66	663, 035.88	156, 870, 857.23	121, 293, 697.99	17, 590, 850.66	701, 914.18	670, 744.08	16, 613, 650.32	172, 112.56	20, 910.01	128, 836.25		

CONSTRUCTION TABLES

TABLE 50.—Statement showing by location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1937 and 1938, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1940. (The program as outlined for 1939 and 1940 is tentative)

Location	Beds available June 30, 1937		Additions fiscal year 1938		Beds available June 30, 1938		Additions fiscal year 1939		Beds available June 30, 1939		Additions fiscal year 1940		Beds available June 30, 1940	
	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary	Hospital	Domiciliary
Albuquerque, N. Mex.	259				259				259				259	
Alexandria, La.	465			134					599				599	
Amarillo, Tex.												150		150
American Lake, Wash.	710				710				710				710	
Atlanta, Ga.	200			65					265				265	
Augusta, Ga.	1,093				1,096				1,096				1,096	
Batavia, N. Y.	297				297				297			35		332
Bath, N. Y.	395	952	8	250	403	1,202		140	403	1,342		132		403
Bay Pines, Fla.	197	390	12	50	195	440	295		490	440		392		490
Bedford, Mass.	813			303	1,116				1,116			368		1,484
Biloxi, Miss.	207	399			394		207	793		207	793			207
Boise, Idaho	227	38					227	38		227	38			227
Bronx, N. Y.	973				973				973			600		1,573
Camp Custer, Mich.	835			166			1,001			1,001		524		1,525
Canadaiqua, N. Y.	468			647			1,115			1,115				1,115
Castle Point, N. Y.	479						479			479				479
Cheyenne, Wyo.	108						108			108		45		153
Chillicothe, Ohio	944						944			266		1,210		1,568
Cleveland, Ohio												250		250
Coatesville, Pa.	1,136			323			1,459			1,459				1,459
Columbia, S. C.	304			314			618			618				618
Dallas, Tex.												250		250
Danville, Ill.	1,650						1,650			264		1,914		1,914
Dayton, Ohio	1,114	2,669	114	187			1,100	2,482		351		1,100	2,482	545
Dearborn, Mich.												351		351
Des Moines, Iowa	300						300					300		300
Dwight, Ill.	225						225			225				252
Excelsior Springs, Mo.	252						252			252				177
Fargo, N. Dak.	100						100			100		77		258
Fayetteville, Ark.	258						258			258				300
Fayetteville, N. C.												300		300
Fort Bayard, N. Mex.	450			145			305			305				305
Fort Harrison, Mont.	145						145			145				145

¹ Decrease.

TABLE 50.—Statement showing by location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1937 and 1938, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1940. (The program as outlined for 1939 and 1940 is tentative)—Continued

Location	Beds available June 30, 1937		Additions fiscal year 1938		Beds available June 30, 1938		Additions fiscal year 1939		Beds available June 30, 1939		Additions fiscal year 1940		Beds available June 30, 1940	
	Hospital	Domicili- ary	Hospital	Domicili- ary	Hospital	Domicili- ary	Hospital	Domicili- ary	Hospital	Domicili- ary	Hospital	Domicili- ary	Hospital	Domicili- ary
Fort Lyon, Colo.	643		162		805		111		794				794	
Gulfport, Miss.	628		160		788				788				788	
Hines, Ill.	1,750				1,750				1,750				1,750	
Hot Springs, S. Dak.	206	389	120	95	186	484	95		281	484			281	484
Huntington, W. Va.	210				210				210		132		342	
Indianapolis, Ind.	172				172				172		170		342	
Jefferson Barracks, Mo.	386		29		415		100		515			515	515	
Kecoughtan, Va.	620	1,449	104	115	516	1,564	294	209	810	1,773			810	1,773
Knoxville, Iowa	1,015				1,015				1,015		528		1,543	
Lake City, Fla.	300		27		327		20		347				347	
Legion, Tex.	402				402		20		422				422	
Lexington, Ky.	259		300		559				559				559	
Lincoln, Nebr.	197			4	201		48		249				249	
Livermore, Calif.	312				312		28		340				340	
Los Angeles, Calif.	1,576	4,028	144	163	1,720	3,965	346	1,368	2,066	3,597	376	53	2,442	3,650
Lyons, N. J.	895		139		1,034		358		1,392		358		1,750	
Marion, Ind.	1,500				1,500		6		1,506		134		1,640	
Memphis, Tenn.	450				450				450				450	
Mendota, Wis.	236		59		295				295				295	
Minneapolis, Minn.	642				642				642				642	
Montgomery, Ala.										250			250	
Mountain Home, Tenn.	557	1,599	11	19	556	1,590		83	556	1,673			556	1,673
Murfreesboro, Tenn.											777		777	
Muskogee, Okla.	408		15		423				423		35		458	
Newington, Conn.	265				265		21		286				286	
Northampton, Mass.	611		72		683		92		775				775	
North Chicago, Ill.	1,135				1,135				1,135		372		1,507	
North Little Rock, Ark.	856		491		1,347				1,347				1,347	
Northport, L. I., N. Y.	1,392		828		2,220				2,220				2,220	
Oteen, N. C.	850				850				850				850	
Outwood, Ky.	375				375				375				375	
Palo Alto, Calif.	1,063		4		1,067				1,067				1,067	
Perry Point, Md.	1,306		110		1,296				1,296		100		1,296	
Pittsburgh, Pa.	505				505				505		266		771	
Portland, Oreg.	383				383				383				383	
Reno, Nev.									26				26	
Roanoke, Va.	635				635		358		993				993	
Roseburg, Oreg.	191	350	369	1344	560	6			560	6			560	6

1 Decrease.

TABLE 51.—Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1938

Location	Public, 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60 ¹	Public, 384, 66th; first Langley Act, \$18,600,000	Public, 194, 67th; second Langley Act, \$17,000,000	Public, 197, 68th; third Langley Act, H. F. S. 24-26, \$3,850,000	Public, 197, 68th; Public, 587, 68th; H. F. S. 26-27, \$8,000,000 ²	Public, 587, 58th; Public 480, 70th; H. F. S. 4 and 5 N. Y., \$13,000,000 ³	Public, 480, 70th; fifth act, H. F. S. 28-29, \$7,000,000
Alabama:							
Montgomery							
Tuscaloosa							
Tuskegee			\$1,985,252.00				
Arizona:							
Tucson							
Whipple	\$28,354.95	555,185.80					
Arkansas:							
Fayetteville							
Hot Springs (Army)							
North Little Rock			238,950.17				
California:							
Camp Kearney (closed)	26,907.24						
Livermore							
Los Angeles							
Palo Alto							
San Fernando							
San Francisco	159,546.88	1,250,400.00		103,409.33	\$1,150,251.27		
Colorado: Fort Lyon							
Connecticut:							
New Haven (closed)	23,227.76						
Newington							
District of Columbia:							
Washington							
Walter Reed (Army)	959,744.00						
Florida:							
Bay Pines							
Jacksonville (closed)	28,958.60						
Lake City	146,894.08	256,821.04					
Georgia:							
Atlanta	202,027.94						
Augusta	42,856.27						
Idaho: Boise	111,826.25						
Illinois:							
Danville							
Dwight							
Hines	3,343,414.74						
North Chicago				291,492.06			
					1,048,637.97		
						433,423.15	
						801,431.90	865,533.55

Indiana:						
Indianapolis						
Marion		161,219.97				
Iowa:						
Des Moines						
Knoxville			1,205,652.09			
Kansas:						
Wadsworth		16,601.76				
Wichita						
Kentucky:						
Lexington						926,914.20
Outwood		2,210,032.23				70,717.47
Pikesville (abandoned)			15,280.88			
Louisiana: Alexandria		107,719.14	57,598.18			
Maine: Togus					357,208.16	1,049,967.73
Maryland:						
Fort McHenry (closed)		67,614.54				
Perry Point		196,051.93	458,484.19			
Massachusetts:						
Bedford					1,022,995.99	
Northampton			2,450,930.44		671,331.19	329,903.09
Rutland Heights						6,000.00
West Roxbury (closed)		71,566.40	786,601.37			
Michigan:						
Camp Custer				1,932,715.49		
Dearborn						
Minnesota:						
Minneapolis						
St. Cloud			900,501.95	506,090.34	1,365,195.91	
Mississippi:						
Biloxi						
Gulfport			830,216.36			
Missouri:						
Excelsior Springs						
Jefferson Barracks			297,518.47			
St. Louis (closed)		4,141.60	1,197,189.20			
Montana: Fort Harrison		97,598.22				
Nebraska: Lincoln						
Nevada: Reno						954,034.00
New Jersey:						75,000.00
Cape May (closed)		21,999.29				
Lyons						
New Mexico:						
Deming (closed)		3,712.35				
Fort Bayard		38,411.80	960,273.41			

¹ This figure includes: Mar. 3, 1919, Public, No. 326, \$9,050,000; Mar. 6, 1920, Public, No. 155, \$500,000; June 5, 1920, Public No. 246, \$295,000; Mar. 1, 1921, Public, No. 338, \$400,000

Mar. 4, 1921, Public, No. 389, \$300,000; June 16, 1921, Public, No. 18, \$750,000; rents at Perryville, Md., \$98,682.60.

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

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

TABLE 51.—*Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1938—Continued*

Location	Public, 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60	Public, 384, 66th; first Langley Act, \$18,600,000	Public, 194, 67th; second Langley Act \$17,000,000	Public, 197, 68th; third Langley Act, H. F. S. 24-26, \$3,850,000	Public, 197, 68th; Public, 587, 68th; H. F. S. 26-27, \$8,000,000	Public, 587, 58th; Public, 480, 70th; H. F. S. 4 and 5 N. Y., \$13,000,000	Public, 480, 70th; fifth act, H. F. S. 28-29, \$7,000,000
New York:							
Bronx							
Castle Point							
Danville (closed)	\$7,504.63						
Fox Hills (closed)	83,829.64						
Hudson Street (P. H. S.)	359,700.12						
Northport, Long Island							
Stapleton (P. H. S.)	217,779.93						
Sunmount							
North Carolina:							
Oteen	11,913.48	419,679.91					
North Dakota:							
Fargo							
Ohio:							
Chillicothe							
Dayton							
Oklahoma: Muskogee							
Oregon:							
Portland							
Pennsylvania:							
Coatesville							
Parkview (closed)	12,643.50						
Pittsburgh							
South Carolina: Greenville (closed)	610,242.89	125,325.00	1,213,042.53				
South Dakota: Hot Springs							
Tennessee: Memphis							
Texas:							
Corpus Christi (closed)	139,296.11						
Houston (closed)	42,182.28						
Legion							
Virginia:							
Norfolk (P. H. S.)	889,831.78						
Sewells Point (closed)	69,542.38						
Washington:							
American Lake							
Walla Walla		443,455.79	1,382,983.78				
Wisconsin:							
Waukesha	466,393.69						
Wood			1,302,559.49				

Wyoming: Sheridan		172,127.46					
Equipment	209,799.84	285,121.50					
Technical services	175,543.09	299,591.33	527,118.83	35,386.26	61,580.74	254,446.28	13,649.19
Surplus	189,169.28	25,916.08		3,882.80	7350,000.00		37,601.18
Miscellaneous	15,703.75	65.10					
Total	11,393,632.60	18,600,000.00	17,000,000.00	3,850,000.00	8,000,000.00	13,000,000.00	7,000,000.00

Location	Public, 29, 71st; sixth act, \$15,950,000	Public, 878, 71st; seventh act, \$20,877,000	Public, 260, 74th Cong., \$21,250,000	Special acts for individual projects, \$12,473,585	Public Works fund, total allocated, \$3,041,650	Annual appropriations, fiscal years 1924 to 1938, \$24,392,800.53 ⁴	General post fund, \$1,117,038.88 ⁵	Total, \$177,945,757.01
Alabama:								
Montgomery				\$44,950.00				\$44,950.00
Tuscaloosa	\$980,961.22	\$137,462.02				\$25,799.65		1,144,222.89
Tuskegee		280,946.17	287,193.94		\$29,113.67	251,356.50		3,106,096.28
Arizona:								
Tucson	253,028.62					114,553.10		1,793,666.86
Whipple			664,937.19			142,189.14		1,390,667.08
Arkansas:								
Fayetteville		831,529.39				48,062.46		879,591.85
Hot Springs (Army)	1,050,000.00						1,050,000.00	
North Little Rock	194,174.52	600,000.00	323,376.73			941,195.65		2,594,511.18
California:								
Camp Kearney (closed)								26,907.24
Livermore	17,698.00		89,142.10			393,907.81		1,851,959.16
Los Angeles		825,017.41	576,395.36	\$3,955,339.94	39,756.73	292,696.34	\$79,406.28	5,768,612.06
Palo Alto		7,000.00		49,837.59		1,589,759.39		3,230,620.19
San Fernando			199,255.34			123,964.00		1,576,879.94
San Francisco	1,000,000.00	239,484.24				24,793.00		1,264,277.24
Colorado: Fort Lyon		441,436.34	464,654.37			111,688.00		1,317,382.96
Connecticut:								
New Haven (closed)								23,227.76
Newington		119,689.26	72,860.71			71,313.45		1,462,453.03
District of Columbia:								
Washington						584,365.54		1,769,608.77
Walter Reed (Army)								1,149,567.05
Florida:								
Bay Pines			705,713.70	1,046,082.90		154,604.81	149,617.81	2,056,019.22
Jacksonville (closed)		20.00	179,167.52					28,958.60
Lake City						374,300.73		957,203.37

⁴ This amount is not the total amount expended by the construction service from the annual appropriations but that part which was expended for additions and betterments.

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

⁶ Annexed to Wood, July 9, 1931.

⁷ This is the amount appropriated for the Evergreen School for the Blind.

TABLE 51.—*Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1938—Continued*

Location	Public, 29, 71st; sixth act, \$15,950,000	Public, 878, 71st; seventh act, \$20,877,000	Public, 260, 74th Cong., \$21,250,000	Special acts for individual projects, \$12,473,585	Public Works fund, total allocated, \$3,041,650	Annual approp- riations, fiscal years 1924 to 1938, \$24,392,800.53	General post fund, \$1,117,038.88	Total, \$177,945,757.01
Georgia:								
Atlanta								
Augusta	\$219,906.14	\$216,422.87		\$149,674.69		\$144,309.96		\$1,095,292.48
Idaho: Boise		241,332.35				1,271,147.58		2,579,218.74
Illinois:						238,312.30		591,470.90
Danville		536,374.97						
Dwight								
Hines								
North Chicago	75,792.87	61,542.28						
North Chicago	587,590.84							
Indiana:								
Indianapolis	550,000.00	74,311.32						
Marion								
Iowa:								
Des Moines								
Knoxville	348,889.30	921,497.31						
Kansas:								
Wadsworth								
Wichita	579,430.34	1,165,820.25						
Kentucky:								
Lexington		181,215.07						
Outwood								
Pikesville (abandoned)								
Louisiana: Alexandria								
Maine: Togus								
Maryland:								
Fort McHenry (closed)								
Perry Point	193,626.68	290,923.31	280,461.77	149,577.80		1,552,191.00		67,614.54
Massachusetts:								3,121,316.68
Bedford	327,454.19	306,380.16	516,632.16					3,445,455.52
Northampton			292,839.62					3,289,321.54
Rutland Heights		381,128.01						2,069,581.71
West Roxbury (closed)				23,405.32				94,971.72
Michigan:								
Camp Custer	420,921.79		287,553.00			220,255.28		2,861,445.56
Dearborn		1,368,337.54						1,368,337.54
Minnesota:								
Minneapolis			87,641.90			185,594.39		2,144,522.54
t. Cloud	17,525.18	221,433.00	582,909.58			358,801.00		2,335,866.53

Mississippi:							
Biloxi.....	449,739.25	73,897.32	457,004.46	893,917.10		102,377.90	109,023.21
Gulfport.....			245,907.16			348,167.11	
Missouri:							
Excelsior Springs.....						65,561.00	978,466.51
Jefferson Barracks.....			194,721.72			237,409.28	1,905,412.83
St. Louis (closed).....							4,141.60
Montana: Fort Harrison.....		337,888.39				493,782.33	929,268.94
Nebraska: Lincoln.....		89,067.62				79,884.79	1,197,986.41
Nevada: Reno.....		84,364.34					84,364.34
New Jersey:							
Cape May (closed).....							21,999.29
Lyons.....	1,038,073.77	34,642.50	786,241.58				3,949,572.39
New Mexico:						191,794.08	
Deming (closed).....							3,712.35
Albuquerque.....	1,160,901.79					54,126.46	1,215,028.25
Fort Bayard.....						100,570.00	1,099,255.21
New York:							
Bath.....		581,965.00	210,866.23			104,961.09	957,787.59
Batavia.....		801,004.38				119,013.78	920,018.16
Bronx.....	441,719.30					66,799.50	4,236,174.99
Canandaigua.....	1,576,183.58		1,108,166.50			266,701.97	2,801,648.46
Castle Point.....	6,725.17					117,298.38	2,740,491.01
Danville (closed).....						249,409.85	7,504.63
Fox Hills (closed).....							83,829.64
Hudson Street (P. H. S.).....							359,700.12
Northport, Long Island.....	810,407.05		1,455,972.22			234,040.65	6,316,435.31
Stapleton (P. H. S.).....							217,779.93
Sunnymount.....		174,160.45				527,931.00	2,519,017.88
North Carolina: Oteeen.....		514,807.49				962,036.38	2,778,885.73
North Dakota: Fargo.....		51,966.52				84,894.67	387,400.17
Ohio:							
Chillicothe.....		439,245.98	687,204.48			622,435.06	3,580,695.08
Dayton.....		53,551.20	301,442.87	1,449,146.56	32,222.02	410,982.69	3,088,582.30
Oklahoma: Muskogee.....			157,052.06			213,297.26	980,845.32
Oregon:							
Portland.....		77,676.03				61,102.00	1,446,429.94
Roseburg.....			74,311.02	1,056,260.19	35,000.00	18,974.00	1,307,295.56
Pennsylvania:							
Coatesville.....	148,507.95	883,796.62	566,923.77			147,753.22	3,518,141.17
Parkview (closed).....							12,643.50
Pittsburgh.....		402,483.65				322,785.71	2,246,938.10
South Carolina:							
Columbia.....		1,025,340.37	419,269.08			96,197.06	1,540,806.51
Greenville (closed).....		300.00	166,711.90			84,356.00	610,242.89
South Dakota: Hot Springs.....							821,484.58
Tennessee:							
Memphis.....	396,435.31					210,811.18	1,480,063.55
Mountain Home.....			500,545.51	638,910.67	13,512.53	35,810.00	1,193,754.50
Murfreesboro.....		1,508,333.00					1,508,333.00

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

TABLE 51.—*Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1938—Continued*

Location	Public, 29, 71st; sixth act, \$15,950,000	Public, 878, 71st; seventh act, \$20,877,000	Public, 260, 74th Cong.; \$21,250,000	Special acts for individual projects, \$12,473,585	Public Works fund, total allocated, \$3,041,650	Annual appro- priations, fiscal years 1924 to 1938, \$24,392,800.53	General post fund, \$1,117,038.88	Total, \$177,945,757.01
Texas:								
Corpus Christi (closed)								\$139,296.11
Houston (closed)-----								42,182.28
Legion-----								1,418,946.23
Waco-----	\$1,446,601.86	\$818,185.77	\$283,827.00			\$236,946.23		2,586,474.63
Utah: Salt Lake City-----	464,057.75					37,860.00		483,916.75
Vermont: White River Junction-----		554,132.97				19,859.00		554,132.97
Virginia:								
Kecoughtan-----			741,757.36	\$51,208.61	\$48,419.20	453,424.97	\$25,872.31	1,320,682.45
Norfolk (P. H. S.)-----								889,831.78
Roanoke-----		284,448.40	814,143.30		1,364,371.26	60,601.23	115,889.16	2,639,453.35
Sewells Point (closed)-----								69,542.38
Washington:								
American Lake-----		164,656.00				390,624.58		2,004,214.36
Walla Walla-----		96,686.71				316,446.00		1,093,141.66
West: Virginia: Huntington-----	699,869.12	150,000.00				125,832.49		975,701.61
Wisconsin:								
Waukesha ⁶ -----						28,998.00		495,391.69
Wood-----	5,906.27	283,968.63	296,707.55	17,499.85	62,852.57	302,755.59	2,147.00	2,274,396.95
Wyoming:								
• Cheyenne-----		448,177.79				27,863.77		476,041.56
• Sheridan-----		218,519.64				389,991.00		780,638.10
Equipment-----								494,921.34
Technical services-----	468,912.66	625,001.80	637,333.82	189,750.00				3,288,314.00
Surplus-----	9,662.00	34,097.12		178,727.88		21,179.36		850,235.70
Unobligated-----	9,297.48	415,562.76	3,531,245.34			1,770.85		3,957,876.43
Miscellaneous-----		14,950.43						30,719.28
Total-----	15,950,000.00	20,877,000.00	21,250,000.00	12,473,585.00	3,041,650.00	24,392,800.53	1,117,038.88	177,945,757.01

BOARD OF APPEALS TABLE

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