

ANNUAL REPORT  
OF THE  
ADMINISTRATOR  
OF VETERANS'  
AFFAIRS

FOR THE FISCAL YEAR  
ENDED JUNE 30

1939



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## CONTENTS

	Page
List of tables.....	v
Letter of transmittal.....	ix
Introduction.....	1
Medical treatment and domiciliary care:	
Hospitalization.....	7
Domiciliary care.....	9
Hospital and domiciliary facilities.....	11
Future hospital and domiciliary construction.....	12
Operating and per diem costs for hospital and domiciliary facilities.....	13
Physical examinations and out-patient treatment.....	14
Dental activities.....	14
Pensions and compensation:	
Veterans.....	15
Dependents.....	18
Summary.....	20
Retirement of emergency officers of the World War.....	21
Insurance.....	22
Finance.....	26
Legal activities:	
Legislation.....	27
Interpretative law.....	36
Guardianship.....	37
Appeals.....	39
Personnel.....	39
Statistical tables.....	41
Index.....	123



LIST OF TABLES FOR THE ANNUAL REPORT, FISCAL YEAR 1939

MEDICAL AND DOMICILIARY TABLES

Table	Page
1. Clinical laboratory tests and X-ray examinations, fiscal years 1924-39	41
2. Out-patient medical service, by service rendered, fiscal years 1924-39	41
3. Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-39	41
4. Number of out-patient examinations divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-39	42
5. Admissions of United States veterans for hospital treatment and domiciliary care, fiscal years 1920-39	42
6. Patients admitted for hospital treatment or domiciliary care during fiscal year 1939, by class of beneficiary, groups of hospitals and type of patient	43
7. Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex and color, fiscal year 1939	44
8. Beneficiaries remaining under hospital treatment or domiciliary care June 30, 1939, by class of beneficiary, groups of hospitals, and type of patient	45
9. United States veterans remaining under hospital treatment or domiciliary care June 30, 1939, by State location of facility or hospital, and veterans' reported State of residence	46
10. United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year 1919-39	50
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 nonservice-connected disabilities, 1919-39	51
12. Domiciliary and hospital discharges of United States veterans, showing results of hospital treatment, and type of patient, fiscal year 1939	52

PENSION AND COMPENSATION TABLES

13. Number of living veterans who were receiving monetary benefits, and the number of deceased veterans whose dependents were receiving monetary benefits, by wars, at the end of each fiscal year 1910-39	53
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 1910-39	57
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, 1939	58
16. World War compensation—Service-connected active disability awards; comparative analysis of type and major disability, by extent of disability at the end of each fiscal year 1923-39	59
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, 1939	61
18. World War compensation—Service-connected active disability awards; number of disabled veterans rated on a temporary basis showing those receiving additional compensation for dependents, and number of dependents, as of June 30, 1939	65
19. World War veterans receiving pensions for nonservice-connected disabilities classified by type of major disability, as of June 30, 1939	65

VI LIST OF TABLES FOR ANNUAL REPORT, FISCAL YEAR 1939

Table	Page
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, 1939-----	65
21. Spanish-American War veterans receiving pensions for service-connected disabilities, showing type of major disability and degree of impairment, as of June 30, 1939-----	66
22. Spanish-American War veterans receiving pensions for non-service-connected disabilities of as June 30, 1939-----	67
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, 1939-----	68
24. Age groups of World War, Spanish-American War, and regular establishment veterans in receipt of compensation and pension benefits, as of June 30, 1939-----	72
25. Terminations of compensation or pension disability awards, showing reasons for terminations during fiscal year 1939-----	72
26. World War compensation, service and non-service-connected active death awards; number of deceased veterans whose dependents are receiving compensation, showing class of beneficiary and number of dependents, as of June 30, 1939-----	73
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 1923-39-----	73
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, 1939-----	74
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, 1939--	75
30. Terminations of compensation or pension death awards, showing reasons for terminations during fiscal year 1939-----	76
RETIREMENT OF EMERGENCY OFFICERS' TABLE	
31. Emergency Officers entitled to retirement with pay as of June 30, 1939, classified by organization and rank-----	77
ADJUSTED-COMPENSATION TABLES	
32. Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1939-----	78
33. Action taken on applications for adjusted compensation to June 30, 1939-----	78
34. Dependency death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1939-----	78
INSURANCE TABLES	
35. Number of United States Government term and converted insurance claims awarded by fiscal years from October 1917 to June 30, 1939--	79
36. Term and automatic insurance—active disability and death awards, as of June 30, 1939-----	79
37. Term and automatic insurance terminated disability and death awards by reason of terminations as of June 30, 1939-----	79
38. Converted insurance claims awarded and terminated during the calendar year 1938, by plan of insurance-----	80
39. Report of United States Government life insurance in force December 31, 1938-----	82
40. Report of United States Government life insurance in force by plan as of December 31, 1938-----	82

## FINANCE TABLES

Table	Page
41. Analysis of reported obligations from all appropriations, by purpose, fiscal year 1939-----	82
42. Appropriations and other receipts versus disbursements to June 30, 1939-----	84
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-----	86
44. An approximate distribution of expenditures by States during fiscal year 1939, showing the number of beneficiaries, as of June 30, 1939--	93
45. An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1939, showing number of beneficiaries as of June 30, 1939-----	100
46. Policy loans—United States Government life insurance fund—Summary for fiscal year 1939-----	105
47. Financial statement of the United States Government life insurance fund by calendar years from origin of fund to December 31, 1938----	106

## GUARDIANSHIP TABLES

48. Incompetent and minor wards under guardianship—June 30, 1939-----	108
49. Summary of fiduciary accounts, guardians' commissions, and attorneys' fees, for fiscal year 1939-----	109

## CONSTRUCTION TABLES

50. Statement showing, by location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1938 and 1939, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1941-----	111
51. Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction from March 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1939-----	114

## BOARD OF APPEALS TABLE

52. Analysis of actions taken on cases disposed of by Board of Veterans' Appeals July 2, 1938, through July 1, 1939-----	122
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## LETTER OF TRANSMITTAL

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JANUARY 3, 1940.

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 herewith the Ninth Annual Report of the Veterans' Administration.

Within its text, new legislation has been summarized and other veterans' activities have been reviewed as of June 30, 1939. Supplementary statistical tabulations have been added to supply the periodic trend of benefits.

Respectfully,

FRANK T. HINES, *Administrator.*



# ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1939

## INTRODUCTION

The fiscal year 1939 continued to emphasize that the primary concern of the Government with respect to its veterans centered around the World War group. It was among this group that increased scope of benefits obtained. Except for ex-soldiers of the Regular Establishment, veterans of all wars other than the World War showed decreased numbers receiving monetary benefits, while the World War group continued in all respects to increase its numerical strength of beneficiaries with increasing costs. The number of World War veterans receiving compensation benefits because of service-connected disabilities increased 1,482, those receiving permanent and total benefits for disabilities not of service origin increased 6,188, and those under hospitalization regardless of origin of disabilities increased 3,031. For veteran beneficiaries of other wars, it was noted that the Civil War veterans decreased 1,532, and the Spanish-American War group by 5,045. While with the Civil War group expenditures for dependents of these veterans decreased, with the other major groups, despite the passage of time, it was found that the numbers on the roll and expenditures on their behalf have not yet reached their peak. Undoubtedly this is evidence of the will of the country and of the Congress to recognize the merit of a veteran's widow's claim and the claim of her children for assistance from their Government regardless of whether the veteran's death was due to his service disability or not.

There was little change brought about during this year concerning benefits to veterans through enactment of legislation. Public, 62 of the Seventy-sixth Congress "To provide domiciliary care, medical and hospital treatment, and burial benefits to certain veterans of the Spanish-American War, the Philippine Insurrection, and the Boxer Rebellion," which became a law May 3, 1939, was the only act during the year which materially affected basic benefits of any of our war veteran groups. This situation contributed to affording greater opportunity for improvements in the administrative field. In our annual report to the Congress for the year 1938 a brief history of decentralization to field offices of certain functions of the Veterans' Administration was outlined. It was then pointed out that decentralized procedure in the adjudication of compensation claims incident to the dependents of deceased veterans of the World War was then being tested in a limited number of field stations. After extensive study and most careful consideration of this subject, complete decentralization of initial adjudication of World War dependents' claims for compensation, burial awards, and accrued compensation, with the necessary limited exceptions, was accomplished May 1, 1939.

The policy of consolidating field activities whenever possible without impairment to service, has been carried forward with the result that during this year consolidations of field stations were accomplished at the following points: Dearborn, Mich.; Waco Tex.; Reno, Nev.; Lexington, Ky.; and White River Junction, Vt.

For several years representation has been made by leaders of recognized service organizations that special consideration be given in the adjudication of claims to the veteran who had extended front-line service but lacked proof that his disability resulted from that service. Laws under which the Veterans' Administration now operates require that there be considered all factors in making the determination of service connection for disability. The veteran is not required to prove his case beyond a reasonable doubt. Where such doubt arises it is the policy of the Veterans' Administration to resolve it in favor of the veteran, but all factors in the individual case must have consideration. Certainly if elements other than extended front-line service are to be excluded or disregarded in the granting of service connection, congressional action would be necessary. However, instructions on this subject were issued to all adjudicative activities on August 10, 1938, which reiterated and emphasized the weight that should be accorded to the character of service a veteran endured while with the colors during wartime enlistment. This definition of policy has been helpful to a number of highly meritorious border-line cases.

With the ever-increasing medical, hospital, and domiciliary services afforded to all veterans, personnel to man these facilities has grown apace, so that as of the end of this fiscal year, there was employed in the hospitals, homes, and combined facilities of the Veterans' Administration a total of some 31,158 employees. Adding to these 6,455 employees in our central and regional offices, there results a grand total of 37,613 employees within the Veterans' Administration engaged in some 1,200 different jobs, ranging through all grades and classes of professional, subprofessional, administrative, and custodial services. Inherent in such a vast organization of workers are important personnel and management problems.

Granting that the primary and essential function of the Veterans' Administration is to render a high quality of service, there is closely allied with the accomplishment of this purpose the requirement that the welfare of employees be continuously recognized. Much dependence is placed upon those men and women in our hospital wards, in our kitchens, and in our shops. For the most part these employees are in the lower pay brackets. To encourage their efforts and reward their services equitable promotion programs must be advanced and methods found to recognize and meet, so far as the needs of the service and appropriation limits permit, their economic problems. In our field stations under policies of long standing contracts of employment have, in a majority of instances, required these lower paid employees to live on the station and to be charged for meals and lodging. Experience has demonstrated, however, that the service does not require more than 50 percent of its employees to live on the station, and during the past year many employees with families were relieved of the requirement of living on the station and thus relieved of rental charges. Prospective adjustments will be made as funds permit with regard to subsistence charges so that employees not living on the station will not be required to partake of meals served outside their duty hours.

Many employees, especially those on hospital wards have been working in excess of 8 hours each day. In preparing estimates for the fiscal year 1940, additional funds were requested to establish an 8-hour day for all classes of personnel and in the administrative appropriation for 1940 funds were allowed to initiate adjustments to this end. An 8-hour working day, including a 30-minute lunch period, was established at all field facilities, thus standardizing hours of labor for all personnel at a given station, and initially some 1,700 additional positions were authorized to place this policy in effect. Undoubtedly improved service will result.

*Civilian Conservation Corps activities.*—Throughout the fiscal year ending June 30, 1939, the Veterans' Administration continued its program of cooperation with the Director of the Civilian Conservation Corps in harmony with the principles established during previous years for its participation in this program under the provisions of the Civilian Conservation Corps Act as amended and the Executive order of the President designating the Veterans' Administration as a co-operating agency.

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

There were no amendments to the Civilian Conservation Corps Act during the fiscal year ending June 30, 1939, which were of major importance to the participation of veterans or of the Veterans' Administration in the activities of the Corps. However, under date of August 7, 1939, a major amendment was approved to the effect that the provisions of the act should "continue July 1, 1943." Prior to this amendment the act provided for the termination of the activities of the Corps as of July 1, 1940. The life of the Corps and the opportunity of veterans to participate therein were thus made more durable.

At the close of the fiscal year ending June 30, 1938, there were 22,757 veterans in enrollment status in the Corps. During the fiscal year ending June 30, 1939, 16,411 veterans were enrolled to fill vacancies occurring as a result of discharges. Enrollments are made quarterly in January, April, July, and October, at which time the veterans contingent was brought to approximately full strength. At the close of the fiscal year 1939 there were 23,666 veterans in enrollment status. During the life of the Corps since the spring of 1933 approximately 185,000 veterans have participated in the activities of the Corps. Those veterans enrolled who have legal dependents are required to make an allotment to them for their support. The total number of veterans and their dependents who have received direct monetary benefits through the activities of the Civilian Conservation Corps now approximates one-half million. The total authorized strength of the veterans contingent of the Corps is 27,200.

The Veterans' Administration does not participate in the care of veterans while members of the Corps or in the direction and supervision of the work performed. These functions are performed by the other governmental agencies cooperating in this program. The Civilian Conservation Corps is continuing, however, to fulfill the two primary purposes for which it was organized, namely the conservation of our national resources and the provision of employment and training opportunities for the unemployed who are unable to obtain employment in private industry.

The veterans' contingent composes approximately 9 percent of the Corps and has thus participated in a major portion of the accomplishments of the Corps during the more than 6 years it has been in operation.

*Employment activities generally.*—The primary governmental functions for assisting unemployed veterans in obtaining employment rest with the United States Employment Service. This service, during the last fiscal year, operated under the direction of the Labor Department. Under the President's reorganization order which was approved by Congress, this Service was transferred to the Federal Security Agency effective July 1, 1939, and now functions directly under the jurisdiction of the Social Security Board.

The Veterans' Administration accordingly does not maintain an employment service. Since, however, the question of unemployment amongst veterans is so closely related to those functions which are officially the jurisdiction of the Veterans' Administration, this organization has found it necessary to maintain an active interest in the question of unemployment as it relates to the veteran group. It has accordingly extended its cooperation to the Employment Service, other Government agencies, and to recognized veterans' organizations in a combined effort to assist veterans in obtaining jobs. This cooperation has been extended through the field offices of the Veterans' Administration. The results obtained during the fiscal year just closed have been favorable. There are, however, many factors involved which necessitate a constructive program and diligent effort on the part of the Government and others concerned in the veterans' problem to obtain employment opportunities for the unemployed group.

The reports of the United States Employment Service show that as of June 30, 1938, there were 443,196 unemployed veterans registered for employment with the various State employment agencies. The reports for June 30, 1939, show 311,982 so registered.

*New hospital and domiciliary construction.*—While the \$4,015,000 carried in Public, No. 8, Seventy-sixth Congress, March 16, 1939 was the only appropriation for hospital and domiciliary construction passed during this year, the Administration was busily engaged in the preparation of plans and specifications and the placing under contract of projects approved for accomplishment from the \$13,268,200 allotment made available from funds of the Public Works Administration in June of 1937. The original program under this allotment provided for the acquisition of 5,635 beds at 22 locations in 18 States.

The preceding report stated that the goal of the Administration was 100,000 beds of all types within perhaps 10 years, which number it was believed would suffice to meet the needs under present laws. A tentative program to meet this peak has been prepared to conform with the policy on future construction approved by the President on

September 20, 1937, and is now receiving consideration. This program contemplates the acquisition within the next decade of 14,232 beds, divided by types as follows: Neuropsychiatric, 5,268; general medical and surgical, 3,476; and domiciliary, 5,488. These beds would be provided at 48 locations in 26 States and with few exceptions would be additions to existing facilities. Accomplishment of the program would enable the Government to meet the estimated peak load of mental patients, provide each area with its proportionate share of general beds, and accommodate over 90 percent of the expected maximum soldiers' home membership.

*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.

In the field of diagnostic equipment, the earlier change from mechanical rectifier X-ray generator to the valve tube rectifier type has been extended to the shock-proof, high-tension system and the ray-proof X-ray tubes. Both changes constitute vastly increased protection to patients and operating personnel.

The advantage of a portable apparatus of any kind, which can be brought to and used at the bedside, is obvious. An X-ray apparatus of this type now in use possesses these additional advantages: The generator and X-ray tube are housed in the same container, so that the high-tension conductors connecting those two parts are shortened to a length of only a few inches, which, plus the protection afforded by the lead-lining insulation of the container, insures against shock in handling the apparatus; and there is no X-radiation from the housing except through the one portal provided therefor.

Other improvements in X-ray equipment are as follows: (1) Provision of X-ray tubes having smaller focal spots, which afford a finer definition of shadows on the fluoroscopic screen and on the radiographic film; (2) the adoption of the "spot film" device on the fluoroscope whereby the roentgenologist, upon discovering a shadow of diagnostic interest, can, by pressing a button, secure instantly on a small film a radiograph of the area—this ingenious arrangement obviates the time and trouble heretofore necessitated in shifting the patient from the fluoroscope over to the radiographic apparatus, and with the probability that the shadow will disappear during this shift; (3) provision of better fluoroscopic screens.

The electrocardiographs that have more recently been supplied to field stations were selected with a view to simplicity of operation, ease of transport, comparative durability with less necessity for maintenance service, and low cost consistent with these qualities.

Audiometers and improved optical instruments have been placed in eye and ear clinics, and study given to standards for testing laboratory instruments.

The standards for anesthesia equipment have been improved by changing from large cumbersome equipment to smaller, lighter units, easier to move and requiring less space. The carbon dioxide absorber has been adopted as standard on anesthesia apparatus, which accomplishes radical economies in gas consumption and affords markedly improved anesthesia. Additional gases such as cyclopropane, which

is of pronounced merit, particularly in chest surgery, have been made available with the equipment.

Suction pressure apparatus for surgical drainage and for ether anesthesia has been standardized and improved with a view to better service and insurance against ignition of anesthetic gases.

Electrosurgical equipment of the so-called cold cautery type has been further supplied, particularly for use in prostatic resections and in pneumolysis.

The replacement of unserviceable surgical instruments of the older chrome-plated carbon-steel types by the new, more durable stainless steel types has continued, with resultant economies in cost and security from corrosion throughout an indefinite period of service.

Oxygen tents, face masks, and nasal catheters with well-designed humidifiers and dehumidifiers have been provided field stations.

Suction pressure apparatus, venous occlusion apparatus, and oscillating beds have been supplied for the treatment of peripheral circulatory disorders, such as the distressing Buerger's disease.

X-ray therapy equipment has been extended and improved. One supervoltage (400 kilovolts) apparatus has been put into use at Hines, Ill., and additional units of the standard capacity (200 kilovolts) at certain other stations. Improved dosage-measuring instruments have been provided, and initial steps have been taken to provide periodic check of certain of these instruments through the National Bureau of Standards.

To encourage physicians of the service to keep alined with newer medical methods, official leave is granted a limited number to attend, at their own expense for tuition, courses in cardiology, diseases of the eye, gynecology, roentgenology, urology, oral surgery, etc., at universities and clinics over the country.

Under general direction of the postgraduate instruction and medical research division of central office functions the cardiovascular unit in the Diagnostic Center, Washington, D. C. This unit conducts clinical X-ray and post mortem studies relative to cardiovascular disorders and establishes standards for their diagnosis and treatment. The revision of Clinical Bulletin No. 8, Diseases of the Heart, made this year by that unit, provides field stations with the official nomenclature to be used in recording diagnoses of heart conditions. The fact that heart disease is now the leading cause of death in this country makes the work of this unit of especial practical importance.

The tumor research unit at Hines, Ill., is continuing its clinical and experimental research pertaining to the cancer problem, particular attention being given during this fiscal year to growth stimulants, early diagnostic tests for internal cancer, growth rates in animal tumors, oxidation reduction as affecting growth and endocrine imbalance.

*Organization.*—The World War Veterans' Act of 1924 authorized the establishment of a central office in the District of Columbia and such regional offices and suboffices not exceeding 100 in number as may be necessary to carry out the purposes of this act. A total of 54 regional offices was established under this authority. The policy initiated in 1927 of consolidating these offices with hospitals or homes, when this was possible without impairment of service to beneficiaries and to the advantage of the Government from the standpoint of savings in operating costs, was continued throughout this year and

to date there have been 38 such mergers. Four other consolidations have been authorized and will be effected upon completion of construction now in progress. It is expected that eventually all regional offices will have been consolidated with other field facilities. In addition, consolidation has been effected in the supply activities at five stations, in finance activities at two, and in medical activities at one. It is 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.

## 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 54,117 as compared with 50,899 on June 30, 1938, an increase of 3,218, or approximately 6.32 percent during this period. This increase was distributed by types as follows: Tuberculosis, 71; neuropsychiatric, 1,930; and general medical and surgical, 1,217. At the close of this year 77.54 percent of the veterans under hospitalization were receiving treatment for disabilities not of service origin, as compared with 76.32 percent on June 30, 1938.

The total patient load at the expiration of this year was composed of 53,861 United States veterans, classified by service as follows: World War, 48,527; Spanish-American War, 2,715; Civil War, 48; all other wars, expeditions, and occupations, 85; and Regular Establishment, 2,486. There were 12,097 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom 10,443 had service in the World War; 20 in the Spanish-American War; 1,633 in the Regular Establishment during peacetime; and 1 in other wars, occupations, or expeditions.

In addition to United States veterans there were under treatment 37 veterans of countries allied with the United States in the World War; 106 employees of the Civilian Conservation Corps and Works Progress Administration; and 113 miscellaneous beneficiaries. Included in the 53,861 United States veterans are 376 female and 5,244 colored beneficiaries.

Of the patients in hospitals at the close of this year 9.20 percent were under treatment for tuberculosis, 57.68 percent for neuropsychiatric diseases, and 33.12 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 53,861 United States veterans under treatment at the end of this year, 50,131 were in facilities controlled by the Veterans' Administration, 2,749 in other Government hospitals, and 981 in State or

civil institutions. Over 64 percent of the United States veterans in all hospitals are receiving treatment in facilities located in the State of their reported home addresses.

*Admissions.*—Since March 3, 1919, when the acquisition of Government hospital facilities was first authorized for the treatment of veterans of the World War, there have been 2,028,865 admissions of United States veterans to hospitals, of which 165,576 were made during this year, an increase of more than 8 percent over 1938. The admissions for 1939 were the highest of any fiscal year to date.

Since June 7, 1924, when hospitalization was first authorized for the veterans of all wars without regard to the origin of their disabilities, 1,206,966, or about 75 percent of all admissions, have been for the treatment of disabilities not connected with service. Over 92 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 90 percent had service in the World War and 6.8 percent in the Spanish-American War. In addition to United States veterans there were 2,661 admissions of other patients, including 199 allied veterans, 1,675 employees of the Civilian Conservation Corps and Works Progress Administration, and 787 miscellaneous beneficiaries.

An analysis of the types of hospital admissions during this year shows that 67,762 or 40.9 percent of the total, were first admissions; 92,136, or 55.7 percent, readmissions; and 5,678, or 3.4 percent, admissions by transfer from other facilities.

During this year 11,268 admissions were authorized for the observation and treatment of pulmonary tuberculosis; 9,372 for psychotic or mental diseases; 13,240 for other neurological disorders, and 131,696 for general medical and surgical conditions.

There were 1,005 female and 15,804 colored veterans admitted to hospitals during this year.

Of the 165,576 admissions of United States veterans during this year, 140,018, or 84.6 percent, were made to facilities controlled by the Veterans' Administration; 23,232, or 14 percent to other Government hospitals; and 2,326, or 1.4 percent to civil or State hospitals.

*Turn-over.*—During the fiscal year 1939 the patient turn-over in all types of Veterans' Administration hospitals was approximately once every 4½ 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 2½ 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 4½ months. The turn-over rate for this year in hospitals treating a majority of general medical and surgical patients was approximately once every 1¾ months.

*Discharges.*—During this fiscal year 221,509 patients were under hospitalization, of whom 218,621 were United States veterans. The total number of patients treated represents an increase of approximately 10 percent over 1938. Of the United States veterans treated 164,760 were discharged after an average of 72.4 in-patient days. Patients who remained until the completion of treatment numbered 132,919, or 80.67 percent of the total discharges. The incomplete

cases totaled 31,841 and include 8,169 cases in which further treatment or care was required in another facility or out-patient clinic, 7,909 cases in which the patient was transferred to domiciliary care in the same facility, 14,148 cases in which the patient was discharged for personal reasons, i. e., against medical advice, leaving without permission, etc.; and 356 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 75 percent of the completed and 59 percent of the incomplete cases, recovery or some improvement was effected.

Deaths in hospitals during this year totaled 10,880, or 6.60 percent of the discharges as compared with 10,117, or 6.75 percent in 1938. Of the total deaths, 7,365 or 67.69 percent occurred among patients under treatment for general conditions; 1,947, or 17.90 percent, for pulmonary tuberculosis; and 1,568, or 14.41 percent for neuropsychiatric diseases. Considering the total discharged after treatment for each type of disability during this year, 17.40 percent of the pulmonary tuberculosis cases resulted in death, 5.70 percent of the general, and 6.44 percent of the neuropsychiatric. Of the 7,365 deaths among general patients, approximately 37 percent were caused by diseases of the circulatory system, including organic heart disease, and approximately 34 percent by malignant tumors and diseases of the digestive system.

During the year 133,539 World War veterans were discharged after treatment for diseases or conditions not connected with service and 10,226 for disabilities of service origin. There were 8,206 cases in which the veteran was admitted for examination or observation, and 75 cases classed as emergency. The remaining 12,714 discharges of United States veterans were classified by service as follows: Spanish-American War, 90 service-connected and 7,246 non-service-connected; Regular Establishment, 2,014 service-connected and 2,967 non-service-connected; Civil War, 179 non-service-connected; and miscellaneous occupations, rebellions, etc., 2 service-connected and 216 non-service-connected. In addition to United States veterans there were 2,632 discharges of other patients, 202 of which were veterans of countries allied with the United States in the World War, 1,689 for employees of the Civilian Conservation Corps and Works Progress Administration, and 741 for miscellaneous beneficiaries.

Included in the total of 164,760 discharges of United States veterans during this year are 7,909 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, 1939, the veteran population reported as present in domiciliary status in facilities under the control and jurisdiction of the Veterans' Administration totaled 15,426, as compared with 14,254 on June 30, 1938, an increase of 1,172 during this fiscal period.

The number present in domiciliary status on June 30, 1939, was divided as to color and sex as follows: White males, 13,708; white females, 66; and colored males, 1,652.

The percentage distribution of the membership, by wars, as of June 30, 1939, was as follows: Civil, 0.01; Spanish-American, 4.95; World,

91.13; other wars, expeditions, and occupations, 0.12; and peacetime service in the Regular Establishment, 3.79.

The approximate average age of the veterans of each of the major wars who were present in domiciliary status at the close of this fiscal year was as follows: Civil, 94; Spanish-American, 64; and World, 46.

Of the veterans remaining under domiciliary care at the end of this year, 10,644 were disabled by general medical and surgical conditions, 4,461 by neuropsychiatric diseases, and 321 by tuberculosis.

Over three-fourths of the domiciled veterans on June 30, 1939, were under care in facilities located in California, Kansas, Ohio, Tennessee, Virginia, and Wisconsin.

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 5,978 such persons were cared for in these homes, thereby creating an obligation of over \$717,000 on the part of the Federal Government. Public, No. 250, Seventy-sixth Congress, August 1, 1939, increases the amount of Federal aid to State or Territorial homes from \$120 per annum to \$240 per annum.

*Admissions.*—During this year there were 29,337 admissions for domiciliary care, as compared with 28,585 admissions for the fiscal year 1938, an increase of 752, or 2.6 percent.

An analysis of the types of admissions shows that 4,563, or 15.55 percent, were first admissions; 21,513, or 73.33 percent, readmissions; and 3,261, or 11.12 percent, admissions by transfer from other facilities.

Of the veterans admitted to domiciliary care during this year 26,418, or approximately 90 percent, had service in the World War, and 1,652, or approximately 6 percent, in the Spanish-American War.

There were 110 female and 2,266 colored veterans admitted for domiciliary care during the year.

Approximately 91 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 27,847 veterans were discharged after an average of 5 months' domiciliary care. These discharges were classified as follows: 13,220 routine; 8,415 transfers within the same or to other facilities; 61 deaths; 443 ineligible for further care; and 5,708 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 66 percent of the deaths.

Of the total veterans discharged 24,923 were World War veterans, and of these 22,328 were disabled for non-service-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 1,738; Regular Establishment, 1,147; Civil

War, 5; and all other wars, occupations, and expeditions, 34. Included in the total of 27,847 discharges during this year were 7,056 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, 1939, the Veterans' Administration was operating hospital facilities at 84 locations in 45 States and the District of Columbia. These facilities had a capacity of 54,779 beds, an increase of 2,788 in the number reported on June 30, 1938.

Additional hospital beds were acquired during this year through new construction, alterations, or readjustment of space at Alexandria, La.; Bath, N. Y.; Bay Pines, Fla.; Camp Custer, Mich.; Chillicothe, Ohio; Danville, Ill.; Dearborn, Mich.; Fargo, N. Dak.; Hot Springs, S. Dak.; Lake City, Fla.; Legion, Tex.; Lincoln, Nebr.; Livermore, Calif.; Los Angeles, Calif.; Lyons, N. J.; Marion, Ind.; Newington, Conn.; Northampton, Mass.; North Little Rock, Ark.; Portland, Ore.; Reno, Nev.; Roanoke, Va.; San Fernando, Calif.; Tuscaloosa, Ala.; and White River Junction, Vt.

At the expiration of this year the Veterans' Administration was utilizing 2,748 beds in other Government hospitals, distributed by branch of service as follows: Army, 1,100; Navy, 1,063; Public Health Service, 499; and Interior Department, 86.

On June 30, 1939, there were 16,345 beds set aside for domiciliary care in facilities under the jurisdiction of the Veterans' Administration as compared with 16,798 on June 30, 1938, a decrease of 453. Additional domiciliary beds were acquired at Bay Pines, Fla.; Boise, Idaho; Hot Springs, S. Dak.; Kecoughtan, Va.; and Mountain Home, Tenn. The reductions in capacities at Bath, N. Y.; Dayton, Ohio; and Los Angeles, Calif., due to the evacuation of unsatisfactory space are temporary, pending certain replacements.

The total number of beds in facilities controlled by the Veterans' Administration on June 30, 1939, was 71,124 as compared with 68,789 on June 30, 1938, an increase of 2,335.

During the period beginning with the act of March 3, 1919 (Public, No. 326, 65th Cong.), and ending with the act of March 16, 1939 (Public, No. 8, 76th Cong.), the Congress has specifically authorized and appropriated the sum of \$157,909,267 for new hospital, domiciliary, and out-patient dispensary facilities. In addition, since 1923 there has been expended from regular fiscal funds the sum of \$24,702,533 for permanent improvements and extensions to facilities. Subsequent to the consolidation of veterans' activities in 1930 there has also been expended from the general post fund established by the former National Home for Disabled Volunteer Soldiers, the sum of \$1,123,116, for improvements. Further, the Veterans' Administration has been allotted for improvements and new construction, the sum of \$3,041,650 from the National Recovery Act of 1933, and the sum of \$13,268,200 from the Public Works Administration Appropriation Act for 1938. In all, a total of \$200,044,766 has been made available for construction purposes during the past 20 years.

## FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the close of this fiscal year construction work was in progress on 45 major projects involving additional beds. These projects, together with the approximate dates for completion, are as follows:

Location	Project	Beds	Estimated date for completion
Amarillo, Tex.	New general hospital	156	Feb. 7, 1940
Batavia, N. Y.	Readjustment of space	15	Mar. 20, 1940
Bath, N. Y.	Barrack building, etc.	395	Dec. 3, 1939
Do.	Alterations to building 30	9	Aug. 15, 1939
Bay Pines, Fla.	Barrack building	380	Dec. 24, 1939
Bedford, Mass.	Neuropsychiatric facilities	368	Dec. 16, 1939
Bronx, N. Y.	General facilities	598	May 10, 1940
Do.	Alterations	109	Sept. 1, 1940
Camp Custer, Mich.	Neuropsychiatric facilities	524	Nov. 19, 1939
Cheyenne, Wyo.	General facilities	44	Feb. 10, 1940
Chillicothe, Ohio	Neuropsychiatric facilities	358	Oct. 25, 1939
Do.	Readjustment of space	171	Sept. 1, 1939
Cleveland, Ohio	New general hospital	260	May 27, 1940
Dallas, Tex.	do	250	May 30, 1940
Danville, Ill.	Alterations	69	Oct. 30, 1939
Dayton, Ohio	Barrack buildings	836	Oct. 25, 1939
Do.	do	353	Feb. 25, 1940
Fayetteville, N. C.	New general hospital	307	June 24, 1940
Indianapolis, Ind.	General facilities	183	Sept. 22, 1939
Jefferson Barracks, Mo.	Alterations	100	Sept. 30, 1939
Do.	Readjustment of space	50	Apr. 1, 1941
Kecoughtan, Va.	do	73	Oct. 1, 1939
Knoxville, Iowa	Neuropsychiatric facilities	153	July 25, 1939
Do.	do	316	Nov. 2, 1939
Los Angeles, Calif.	do	392	Nov. 30, 1939
Lyons, N. J.	do	358	Oct. 15, 1939
Montgomery, Ala.	New general hospital	260	Aug. 29, 1940
Mountain Home, Tenn.	Alterations	64	Nov. 1, 1939
Murfreesboro, Tenn.	New neuropsychiatric hospital	387	Oct. 24, 1939
Do.	Neuropsychiatric facilities	398	Nov. 20, 1939
Muskogee, Okla.	Readjustment of space	35	Apr. 1, 1940
Newington, Conn.	Alterations	19	Sept. 30, 1939
North Chicago, Ill.	Neuropsychiatric facilities	330	Nov. 20, 1939
North Little Rock, Ark.	Alterations	5	Aug. 31, 1939
Palo Alto, Calif.	Neuropsychiatric facilities	140	Oct. 27, 1939
Pittsburgh, Pa.	General facilities	255	Oct. 2, 1939
Do.	Readjustment of space	35	Dec. 1, 1939
Salt Lake City, Utah	do	51	May 1, 1940
Sheridan, Wyo.	Alterations	5	Sept. 30, 1939
Waco, Tex.	Neuropsychiatric facilities	182	Aug. 9, 1939
Wadsworth, Kans.	Barracks	238	Mar. 5, 1940
Walla Walla, Wash.	Alterations	6	Aug. 31, 1939
White River Junction, Vt.	General facilities	78	Aug. 12, 1939
Wichita, Kans.	do	66	Aug. 15, 1939
Wood, Wis.	Readjustment of space	316	Aug. 2, 1939
Total		9,710	

The 9,710 additional beds to be acquired as the result of work in progress on June 30, 1939, were distributed by types as follows: Neuropsychiatric, 4,161; general medical and surgical, 2,895; and domiciliary, 2,654.

In addition, work was completed in June on two projects providing a total of 206 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: Chillicothe, Ohio, 96 neuropsychiatric beds, and Huntington, W. Va., 110 general 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, 1939, is as follows:

Location	Project	Beds	
		Hospital	Domiciliary
Atlanta, Ga.	General facilities	69	
Biloxi, Miss.	Readjustment of space	50	
Danville, Ill.	Alterations	69	
Des Moines, Iowa	General facilities	75	
Hot Springs, S. Dak.	Readjustment of space		35
Jefferson Barracks, Mo.	General facilities	100	
Marion, Ill.	New hospital and home	180	366
Marion, Ind.	Neuropsychiatric facilities	134	
Mountain Home, Tenn.	Alterations		64
Perry Point, Md.	Neuropsychiatric facilities	183	
Roanoke, Va.	do	165	
San Francisco, Calif.	Alterations	59	
Tuscaloosa, Ala.	Conversion to neuropsychiatric	43	
Total		1,127	465

Practically all of the projects now under construction are being accomplished from funds provided by grant from the Public Works Administration. The projects not under contract on June 30, 1939, will be accomplished from funds made available in the 1940 Independent Offices Act and unobligated balances remaining in prior appropriations for the Veterans' Administration.

As shown in another section of this report, there were available on June 30, 1939, in all facilities controlled by the Veterans' Administration, 54,779 hospital and 16,345 domiciliary beds, a total of 71,124 beds of both types. Upon completion of new construction for which funds are available, it is estimated there will be 63,110 hospital and 19,464 domiciliary beds, a combined total of 82,574 or 11,450 in excess of the number on June 30, 1939.

#### 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 \$53,205,919.47, of which \$47,987,899.37 was for hospital and \$5,218,020.10 for domiciliary facilities. This amount does not include expenditures for new construction, betterments, structural alterations undertaken for preservation of buildings, maintenance and operation of personnel quarters, nonexpendable equipment, furniture and furnishings, or those for the diagnostic centers at San Francisco, Calif., and Hines, Ill. Throughout the year there was a daily average of 49,147 patients of all types under treatment, and a daily average of 15,709 beneficiaries receiving domiciliary care, as compared with 45,639 and 13,514, respectively, during the fiscal year 1938.

The per diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$3.97, for those used exclusively for the treatment of neuropsychiatric diseases, \$1.90, and for those used largely for the treatment of general medical and surgical conditions, \$3.59. Collectively the per diem cost of operation for hospital facilities of all types was \$2.68. The per diem cost of operation for domiciliary facilities for this year was \$0.91.

## PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENT

During the fiscal year, this Administration made a total of 1,127,162 physical examinations for out-patient purposes, a decrease of 1,425 in the number accomplished during the preceding year. Of the examinations made during this year 1,108,758 were medical and 18,404 or 2 percent were dental. Approximately 99 percent of the medical, and 91 percent of the dental examinations were made by physicians and dentists on a salary basis, as compared with 99 and 90 percent, respectively, during the fiscal year 1938. The comparatively few physical examinations made by designated physicians on a fee basis comprised, for the most part, simple general examinations not requiring the services of a specialist or laboratory examination, or those for which the claimants or beneficiaries were not physically or mentally able to travel to the nearest facility, and it was more economical to employ a designated physician in the local community than to travel a physician of the facility to and from the homes of the claimants or beneficiaries.

Treatments furnished during the year totaled 1,079,663, as compared with 994,968 for the preceding fiscal year, an increase of 84,695. Of the treatments furnished during this year 979,332 or approximately 91 percent were medical and 100,331 or 9 percent were dental. Approximately 88 percent of the medical and 94 percent of the dental treatments were furnished by physicians on a salary basis, as compared with 87 and 93 percent, respectively, during the fiscal year ending June 30, 1938.

## DENTAL ACTIVITIES

During the fiscal year dental care was provided for 57,254 hospital patients, 11,537 domiciliary members, and 3,735 out-patients in clinics maintained by the Veterans' Administration. This total of 72,526 beneficiaries were treated at an actual cost of \$938,537, as compared with the treatment of 66,897 veterans at a cost of \$904,381 for the previous fiscal year. Had these services been secured through the medium of private practitioners, the estimated cost would have been \$1,807,389. Thus, a saving of \$868,852 was effected by the operation of dental clinics by this Administration. In addition, dental treatment was given to 521 enrollees of the Civilian Conservation Corps in the amount of \$2,028. The cost per case of furnishing this relief during 1939 was \$13.03, as compared with \$13.52 in 1938 and \$25.93 in 1930.

The number of patients being referred to private dentists, to save expense of transportation to a field station of the Veterans' Administration, has decreased. During 1939 treatment was authorized to private practitioners for 1,841 beneficiaries in the amount of \$75,889, as compared to 2,000 such beneficiaries in 1938 at a cost of \$82,133.

Beneficiaries are availing themselves in increasing numbers of the authority for rehospitalization for the completion of dentures to replace teeth extracted as a medical necessity during a previous episode of hospitalization. During the year 3,000 beneficiaries were rehospitalized for this purpose, for whom 5,594 artificial dental appliances were constructed. A total of 28,887 artificial dentures were constructed and 7,971 repaired in the dental clinics of the Veterans' Administration during the year, an increase of 2,824 new dentures and 856 repairs over the previous year.

On June 30, 1939, there were 165 full time dental officers on duty, as compared with 161 at the close of the fiscal year 1938.

## 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 74 years ago, pensions were being paid to 3,516 veterans on June 30, 1939. This represents a reduction of 1,532 in the number of veterans since June 30, 1938. Of those on the pension roll at the close of this year, 313 were in receipt of \$75 per month, one \$85 per month, as authorized by the act of June 9, 1930, while 3,142 were being paid \$100 per month and 2, \$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 25 veterans who were in receipt of pension under the general laws for service-connected disabilities and 33 veterans who were beneficiaries of special acts of Congress. The disbursements for pensions to veterans during this fiscal period totaled \$4,622,304.21, as compared with \$6,448,253.46 for the previous year, a reduction of \$1,825,949.25. There were 10 claims filed during this year. The average age of veterans receiving pensions at the close of this year was 94.

*Indian wars.*—On June 30, 1939, pensions were being paid to 2,525 veterans on account of Indian war service, and the disbursements for this purpose amounted to \$1,854,131.99 during this fiscal year. This represents a decrease of 289 in the number of veterans on the roll June 30, 1938, and a decrease of \$35,030 in disbursements over last year. There were 83 new claims filed during this year. The average age of veterans receiving pensions at the close of this year was 79.

*Spanish-American War, Boxer Rebellion, and Philippine Insurrection.*—The number of veterans on the roll at the close of this fiscal year was 165,710 as compared with 170,755 on June 30, 1938, a decrease of 5,045. The disbursements for this purpose during 1939 totaled \$105,065,718.76 as compared with \$98,850,424.84 in 1938, an increase of \$6,215,293.92.

Of the 165,710 veterans on the roll, 163,912 were receiving pension payments for disabilities of nonservice origin or for age, 1,686 for conditions determined to be the result of service, and 112 were special act cases.

On June 30, 1939, the average monthly value of all pension awards for non-service-connected disabilities or age was \$52.48; for service-connected disabilities, \$73.84; and for special act cases, \$23.34.

In addition to 165,710 veterans of this war on the roll at the close of this year, there were on the same date 18 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, 1939, was \$27.94. An analysis of the service-connected group by type of major disability indicates that 4 percent are suffering from tuberculosis, 10 percent from neuropsychiatric conditions, and 86 percent are classed as general medical and surgical cases. The average monthly value for these groups is as follows: Tuberculosis, \$83.49; neuropsychiatric, \$85.07; and general medical,

\$72.03. In the non-service-connected group 140,881 cases, or 86 percent of the total, are receiving pensions because of disabilities. The average monthly pension in these cases is \$51.95. In addition, 23,031 veterans, or 14 percent of the total, are receiving pensions by reason of age, the average monthly payments being \$55.72. A study of the age of all Spanish-American War veterans shows that 64 percent are between 55 and 65 years of age.

It will be recalled that toward the close of the 1938 fiscal year Congress enacted Public, No. 541, Seventh-fifth Congress, which provided a pension of \$60 monthly upon attainment of the age of 65 years for soldiers, sailors, or marines of the Spanish-American War, Philippine Insurrection, or Boxer Rebellion who served honorably for 90 days between April 21, 1898, and July 4, 1902, both dates, inclusive, and to nurses of the Spanish-American War, Philippine Insurrection, and Boxer Rebellion 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 provided pension of \$100 monthly for any soldier, sailor, marine, or nurse with service as defined above who was then or should thereafter 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. Since the enactment of the law 35,758 claims have been filed, of which increased benefits were allowed in 30,520, disallowed in 3,790, and 1,218 claims are in process of adjudication, and 230 claims are pending action by the veteran. Of the 34,310 claims, the adjudication of which has been completed, benefits were allowed in 30,520, or in 89 percent of the total completed.

*World War service-connected.*—Compensation was being paid on June 30, 1939, to a total of 342,072 veterans suffering from disabilities directly or presumptively connected with service during the World War, an increase of 1,482 in the number on the roll at the beginning of this fiscal period. Of those on the roll at the close of this year 252,204 were receiving payments under Public, No. 141, and 89,868 under Public, No. 2, approved March 20, 1933. There were 228,305 of the group under Public, No. 141 receiving full payments, 21,207 receiving 75 percent of the World War rates as presumptive cases, and 2,692 in which part of the payment was made at the full rate and part at 75 percent of the rate, depending on the service connection of two or more disabilities. The disbursements during this year totaled \$166,948,863.01 as compared with \$166,875,363.36 in 1938, an increase of \$73,499.65. An analysis of the major disabilities for which this compensation is being paid discloses that neuropsychiatric diseases are the disabling cause in 19.69 percent of the awards, tuberculosis in 16.27 percent, and general medical and surgical conditions in 64.04 percent. The average monthly payments by types, based upon the value of awards at the close of this year, were as follows: Neuropsychiatric, \$50.65; tuberculosis, \$53.36; and general medical and surgical, \$33.23. The average monthly payment for all types was \$39.93. Additional compensation was being paid on account of dependents in 37,294 cases in which the veteran was rated on a temporary basis at an average of \$7.55 per case per month. These dependents included 34,806 wives, 77,047 children, and 2,120 parents. On June 30, 1939, there were 2,754 disabled veterans to whom compensation

was being paid who reside outside the continental limits of the United States.

During the fiscal year ended June 30, 1939, no legislation of general application affecting the rights of World War veterans to compensation or pension was enacted. The various activities of the Veterans' Administration, however, were called upon to intensify attention to details, to the effective assistance of claimants and to the requirements of the law in all actions concerned with the proper adjudication of claims for compensation or pension. This was in pursuance of the efforts put forth year after year to improve administrative service in the adjudication of claims within the framework of existing legislation. The adjudication personnel were enjoined, for example, to render unremitting assistance to claimants in the development of evidence; to meet unwaveringly and ever faithfully their individual responsibilities in the rating of disabilities and in the adjudication of claims; and to apply with understanding sympathy and with true appreciation of the intent of the law such long established policies of the Veterans' Administration and its predecessor organizations as the resolution of the reasonable doubt in favor of claimants.

In field offices as well as in central office the policy of placing disability ratings on a permanent basis, whenever warranted by the facts of record, was intensively applied with due regard to the requirements and principles in point. While the total active cases under Public, No. 141, Seventy-third Congress, which revived the 1925 schedule of temporary and permanent ratings pursuant to the World War Veterans' Act, 1924, as amended, increased only by 2,665 from 258,127 to 260,792, during the fiscal year July 1, 1938, to June 30, 1939, the number of permanent ratings in that period was augmented by 9,885 from 206,167 to 216,052. The adjudicating agencies are responsive to the idea that permanency of ratings makes not only for a more satisfying feeling of security on the part of claimants but also for a proper evaluation of conditions which in reality, despite temporary fluctuations in severity, have become stabilized after many years of care and treatment since the end of the World War.

*World War nonservice connected.*—This group of totally disabled World War veterans whose disabilities have been determined to be not due to their military service, is a steadily increasing group as is to be expected with the advancing age of veterans and the hazards of disease and injury in civilian life. During this fiscal year the number on the roll increased from 46,748 to 52,936, 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, 597, or 1.13 percent, are over 68 years of age; 1,306, or 2.47 percent, are over 62 years of age; and 3,356, or 6.34 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 33,062 to 34,185. Disbursements increased from \$8,868,785.83 to \$8,929,468.26, while the average monthly value decreased from \$22.07 to \$21.91.

The status of army reservists was affected by the enactment during the past fiscal year of Public, No. 18, Seventy-sixth Congress, section 5 of which extends to officers, warrant officers, and enlisted men of the Army of the United States, other than officers and enlisted men

of the Regular Army, if called or ordered into the active military service by the Federal Government for extended military service in excess of 30 days, and who suffer disability or death in line of duty from disease or injury while so employed, the same pensions, compensation, retirement pay, and hospital benefits as are now or may hereafter be provided by law or regulation for officers and enlisted men of corresponding grades and length of service of the Regular Army. While Public, No. 159, Seventy-fifth Congress, enacted June 23, 1937, is broad enough in its terms to authorize the payment of pension to this class of veterans, the additional benefit of retirement pay is granted by Public, No. 18, Seventy-sixth Congress. Under the President's Executive order of April 28, 1939, the administration of this section of Public, No. 18, Seventy-sixth Congress, is vested in the Veterans' Administration. However, it is incumbent upon the War Department to make a determination, in the manner and in accordance with the standards provided by law or regulations for commissioned officers and warrant officers of the Regular Army, whether such officer or warrant officer has incurred permanent disability rendering him unfit for further active military service and whether such disability was incurred in line of duty. Section 5 has been construed to be only prospective in application. By an act approved July 25, 1939, service with the Civilian Conservation Corps was excepted from this retirement pay legislation.

#### DEPENDENTS

*War of 1812.*—Although 124 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 of this war. This beneficiary is Esther Ann Hill Morgan, Independence, Oreg., daughter of John Hill, private, Clark's and McCumber's companies, New York Militia, pensioned at the rate of \$20 per month.

*Mexican War.*—This war ended May 30, 1848, over 90 years ago. On June 30, 1939, there were 166 widows and 2 helpless children of deceased veterans of this war on the pension rolls, while payment to this class totaled \$102,844.28 in 1939. This represents a decrease of 27 in the number on the rolls June 30, 1938, and a reduction of \$13,843.71 in disbursements for 1938.

*Civil War.*—On June 30, 1939, pensions were being paid to the widows, children, brothers, and sisters of 57,915 deceased veterans of this war, as compared with 66,873 at the beginning of this fiscal period, a decrease of 8,958. These pensions were being paid to 55,665 widows and 2,449 children. There were 7,462 cases in which \$30 per month was being paid, and 43,811 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 762 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 4,915 cases in which dependents were in receipt of pensions under special acts of Congress, and 965 in which the dependents were being paid pensions under general laws and service laws at miscellaneous monthly rates. The disbursements during this fiscal period totaled \$28,556,447.43 as compared with \$32,784,881.19 for last year, a decrease of \$4,228,433.76. The peak in the number on the roll was reached in 1912, when the dependents of 304,373 deceased veterans were receiving pensions.

During this year 934 widow and 153 other dependent claims were under consideration, of which 651 were disposed of, leaving 360 widow and 76 other claims pending on June 30, 1939. The number of widows and other dependents dropped from the pension rolls during this year by reason of death was 9,298 or 13.90 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 4,251 deceased veterans were in receipt of pensions on June 30, 1939, and to this class \$1,564,663.34 was paid during 1939. These figures represent decreases of 175 in the number of cases on June 30, 1938, and \$63,395.96 in disbursements this fiscal year. The dependents receiving pension on June 30, 1939, totaled 4,290 and were classified as follows: Widows, 4,207; children, 76; and others 7. During this year 235 claims were considered of which 222 were disposed of.

*Spanish-American War.*—On June 30, 1939, pensions were being paid to the widows, children, and dependent parents of 55,882 veterans of this war as compared with 53,345 on June 30, 1938, an increase of 2,537. These pensions were being paid to 53,352 widows, 8,378 children, and 456 parents, a total of 62,186. To these beneficiaries \$20,232,011.22 was paid during this year as compared with \$19,332,593.49 in the previous year, an increase of \$899,417.73. The claims of widows, remarried widows, minor children and dependents of veterans under consideration during this year numbered 6,848 of which 5,095 were disposed of, leaving 1,753 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, 1939, compensation was being paid to the widows and children and dependent parents of 99,822 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 95,118 at the close of the fiscal year 1938, an increase of 4,704 cases. This compensation was being paid to 29,070 widows, 35,521 children and 82,398 parents. Death claims have been paid to date to the widows and dependents of 154,512 deceased veterans.

The disbursements for this purpose during the fiscal year 1939 total \$51,436,165.79, as compared with \$42,359,416.32 in 1938, an increase of \$9,076,749.47.

An analysis of the principal causes of death of veterans who died as a result of service and whose dependents are now receiving benefits discloses that 30 percent died from tuberculosis, 26 percent from injuries, principally wounds in action, and 24 percent from diseases of the respiratory system, other than tuberculosis.

A study of the awards of this benefit indicated that 32 percent of the deaths on account of which payments were being made on June 30, 1939, occurred on or prior to July 21, 1921, the official ending date of the World War.

At the close of this year service-connected death-compensation payments were being made in 5,717 cases where the dependents reside in United States possessions and foreign countries, the annual value of these awards being \$3,104,064.

*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 per centum or more.

To date 43,825 claims have been adjudicated of which 12,859 have been allowed. On June 30, 1939, payments were being made on 12,220 cases involving 10,356 widows and 19,500 children. The average monthly value per case is \$29.21 and during this year \$4,389,-240.92 was disbursed for this benefit, an increase of \$1,765,572.02 over 1938. 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 rate 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 to 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 I of this act reduced the percentage of disability from which a veteran must have been suffering at death to 20 per centum provided a child was born of the marriage. The 20 per centum disability at death was also basis of title in the minor child or children in case of the widow's death or remarriage. Section I of Public, No. 304, Seventy-fifth Congress, was repealed (sec. 4 of the act of May 13, 1938, Public, No. 514, 75th Cong.), and in its place there was enacted section I of the latter act which grants the rates authorized in section I of Public, No. 484, Seventy-third Congress, if the veteran was suffering at death from a 10 per centum 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, 1939, pensions were being paid to the dependents of 9,415 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 690 cases during the fiscal year. These pensioners received during this period \$2,910,175.04, an increase of \$264,343.51 over last year. The dependents of these deceased veterans total 14,962 and were divided as follows: Widows, 5,162; children, 5,423; and parents, 4,377. Claims considered during this year total 1,813 of which number final action was taken in 1,185 cases.

#### 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, 1939, and June 30, 1938, and the total payments to them during the fiscal years 1939 and 1938, together with number of deceased veterans on whose account dependents were receiving compensation or pension benefits on June 30, 1939, and June 30, 1938, and the disbursements to dependents for these purposes during the fiscal years 1939 and 1938.

Wars and Regular Establishment	1939		1938	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
Total .....	842, 431	\$416, 703, 868. 36	836, 953	\$402, 768, 695. 97
Living veterans .....	602, 757	307, 512, 130. 34	600, 848	301, 276, 717. 25
Deceased veterans .....	239, 674	109, 191, 738. 02	236, 105	101, 491, 978. 72
War of 1812, deceased veterans .....	1	190. 00	1	840. 00
Mexican War, deceased veterans .....	168	102, 844. 28	195	116, 687. 99
Indian War .....	6, 776	3, 418, 795. 33	7, 240	3, 517, 221. 29
Living veterans .....	2, 525	1, 854, 131. 99	2, 814	1, 889, 161. 99
Deceased veterans .....	4, 251	1, 564, 663. 34	4, 426	1, 628, 059. 30
Civil War .....	61, 431	33, 178, 751. 64	71, 921	39, 233, 134. 65
Living veterans .....	3, 516	4, 622, 304. 21	5, 048	6, 448, 253. 46
Deceased veterans .....	57, 915	28, 556, 447. 43	66, 873	32, 784, 881. 19
Spanish American War .....	221, 592	125, 297, 729. 98	224, 100	118, 183, 018. 33
Living veterans .....	165, 710	105, 065, 718. 76	170, 755	98, 850, 424. 84
Deceased veterans .....	55, 882	20, 232, 011. 22	53, 345	19, 332, 593. 49
World War .....	508, 863	242, 865, 913. 83	491, 709	230, 203, 176. 35
Living veterans .....	396, 821	187, 040, 507. 12	389, 169	185, 220, 091. 13
Deceased veterans .....	112, 042	55, 825, 406. 71	102, 540	44, 983, 085. 22
Regular Establishment .....	43, 600	11, 839, 643. 30	41, 787	11, 514, 617. 36
Living veterans .....	34, 185	8, 929, 468. 26	33, 062	8, 868, 785. 83
Deceased veterans .....	9, 415	2, 910, 175. 04	8, 725	2, 645, 831. 53

RETIREMENT OF EMERGENCY OFFICERS OF THE WORLD WAR

On June 30, 1939, there were 1,832 emergency officers of the World War entitled to retirement pay, as compared with 1,854 on June 30, 1938, a decrease of 22 during this fiscal period. Of the 1,832 on the active roll at the close of this year, 1,799 were receiving full payment. In the remaining 33 cases, there was a complete forfeiture of retirement in 19 and a partial in 14. Fifteen 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 equals \$3,000. Of the remaining four complete forfeitures two 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 14 partial forfeitures 8 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 \$136.65, based on the annual value of the roll at the close of this year, as compared with \$136.96 on June 30, 1938, a decrease of 31 cents.

The disbursements for this purpose during the fiscal year 1939 totaled \$2,991,326 as compared with \$3,117,230 in 1938, a decrease

of \$125,904. Of the 1,832 officers entitled to retirement at the close of this year, 1,795 served in the Army, 24 in the Navy, and 13 in the Marine Corps.

### INSURANCE

At the close of the fiscal year there were 605,716 United States Government life (converted) insurance policies in force representing \$2,561,712,315 of insurance, as compared with 602,614 policies representing \$2,569,240,190 of insurance in force at the close of the preceding year, an increase of 3,102 in the number of policies and a decrease of \$7,527,875 in the amount of insurance. The number of new policies issued during the fiscal year 1939 is 25,341 as compared with 28,335 during the previous fiscal year.

A new dividend schedule was adopted January 1, 1939, and there has been reserved for the payment of dividends the sum of \$9,350,000 to be distributed to policyholders entitled in accordance with this schedule on the anniversary dates of their policies during the calendar year 1939.

There was in force at the end of the calendar year 1938 total disability insurance amounting to \$119,809,517 issued in connection with 22,119 Government life insurance policies in accordance with section 311 of the act as amended July 3, 1930, and total disability insurance amounting to \$2,353,500 issued in connection with 550 policies in accordance with the amendment of May 29, 1928.

*Applications.*—Applications for United States Government life (converted) insurance, approved during this fiscal year totaled 25,341, aggregating \$75,383,423, as compared with 28,335 applications amounting to \$84,362,349 approved during the fiscal year 1938. The total number of applications approved to June 30, 1939, is 1,030,345 amounting to \$4,383,084,695 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 1939.

Date	Number	Amount	Date	Number	Amount
1938			1939		
July.....	1,590	\$5,025,152	January.....	1,947	\$5,294,072
August.....	2,592	8,556,526	February.....	1,982	4,923,004
September.....	2,500	6,620,912	March.....	2,451	6,473,644
October.....	1,835	5,153,549	April.....	2,144	6,247,177
November.....	2,217	7,786,242	May.....	2,209	4,548,775
December.....	1,862	5,197,983	June.....	2,012	9,556,387
			Total.....	25,341	75,383,423

*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, 1939, classified by plan.

Plan of Insurance	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life.....	210, 507	\$1, 024, 898, 038	20. 43	23. 38	\$4, 868. 71
20-payment life.....	270, 931	1, 040, 894, 923	26. 30	23. 75	3, 841. 21
30-payment life.....	37, 294	183, 505, 239	3. 62	4. 19	4, 920. 50
20-year endowment.....	244, 463	622, 791, 253	23. 73	14. 21	2, 547. 59
30-year endowment.....	45, 517	188, 558, 852	4. 42	4. 30	4, 142. 60
Endowment at age 62.....	45, 031	210, 672, 995	4. 37	4. 81	4, 678. 40
5-year convertible term.....	145, 434	960, 349, 711	14. 11	21. 91	6, 603. 34
5-year level premium term.....	31, 118	151, 413, 684	3. 02	3. 45	4, 865. 79
Total.....	1, 030, 345	4, 383, 084, 695	100. 00	100. 00	4, 254. 00

*Policies in force.*—At the close of this fiscal year there were in force 605,716 United States Government life (converted) insurance policies amounting to \$2,561,712,315 insurance. During this fiscal year 806 policies amounting to \$3,503,776 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		U. S. Government life insurance		Total	
	Number	Amount	Number	Amount	Number	Amount
1921.....	397, 800	\$2, 950, 660, 235	253, 164	\$868, 715, 500	651, 054	\$3, 849, 375, 735
1922.....	300, 926	2, 314, 663, 588	280, 852	1, 033, 736, 886	581, 778	3, 348, 400, 474
1923.....	240, 291	1, 854, 145, 796	319, 774	1, 216, 064, 021	560, 065	3, 070, 209, 817
1924.....	209, 385	1, 609, 030, 534	353, 215	1, 375, 542, 924	562, 600	2, 984, 573, 458
1925.....	177, 328	1, 372, 091, 391	375, 012	1, 492, 937, 338	552, 340	2, 865, 028, 729
1926.....	130, 103	1, 008, 511, 344	423, 557	1, 773, 075, 664	553, 660	2, 781, 587, 008
1927.....	87, 100	672, 074, 816	500, 880	2, 220, 969, 824	587, 980	2, 893, 044, 640
1928.....	266	1, 654, 277	660, 108	3, 111, 994, 905	660, 374	3, 113, 649, 182
1929.....	229	1, 342, 290	649, 837	3, 058, 577, 039	650, 066	3, 059, 919, 329
1930.....	204	1, 142, 314	648, 044	3, 041, 601, 101	648, 248	3, 042, 743, 415
1931.....	91	506, 276	645, 964	3, 023, 938, 351	646, 055	3, 024, 444, 627
1932.....	29	246, 134	641, 218	2, 977, 083, 467	641, 247	2, 977, 329, 601
1933.....	-----	-----	616, 069	2, 782, 708, 583	616, 069	2, 782, 708, 583
1934.....	-----	-----	598, 226	2, 666, 733, 150	598, 226	2, 666, 733, 150
1935.....	121	389, 145	590, 744	2, 605, 011, 255	590, 865	2, 605, 400, 400
1936.....	149	439, 403	593, 064	2, 590, 482, 279	593, 213	2, 590, 921, 682
1937.....	150	356, 519	596, 832	2, 577, 982, 119	596, 982	2, 578, 338, 698
1938.....	349	653, 183	602, 614	2, 569, 240, 190	602, 963	2, 569, 893, 373
1939.....	355	641, 553	605, 716	2, 561, 712, 315	606, 071	2, 562, 353, 868

*Policies matured as endowments.*—During the fiscal year 1939 there matured as endowments payable to the policyholders 1,918 policies amounting to \$4,545,758.53. The total number of policies matured as endowments through June 30, 1939, is 2,841 representing \$9,111,357.62 insurance.

*Policies surrendered for cash and paid-up insurance.*—United States Government life-insurance policies provide that after having been in force 1 year they may be surrendered for cash or paid-up insurance. During this fiscal year, there were 9,687 policies representing \$27,828,657.30 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1939, is 132,560, representing \$416,009,075.30 insurance.

During this fiscal year policies having a total face amount of \$1,404,626 were surrendered for paid-up insurance, while 269 policies having a total face amount of \$547,306 paid-up insurance were issued. Through June 30, 1939, policies having a total face amount of

\$25,810,146 have been surrendered for paid-up insurance, and 4,766 policies having a total face amount of \$6,069,228.04 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, 1939, premiums amounting to \$62,325,101.74 were received on United States Government life-insurance policies. The amount of United States Government life-insurance premiums received to date totals \$1,062,339,427.80.

*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  $3\frac{1}{2}$  percent interest. There is no loading added to the net premium for expenses, since the Government pays all the cost of administration as well as the losses resulting from the extra hazard of the military or naval service.

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

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

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

There were 409,760 dividends amounting to \$8,391,682.64 paid during the fiscal year ending June 30, 1939. The total dividends paid to date are 8,167,514 amounting to \$92,414,329.70.

*Converted claims.*—Through June 30, 1939, a total of 18,074 awards has been made for permanent and total disability of which 5,802 have subsequently been changed to death awards. In addition, there have been 34,813 original death awards or a total of 40,615 such cases. These death awards involved the payment of insurance in the amount of \$232,081,895, of which \$165,186,637 was disbursed in lump-sum payments to 30,517 beneficiaries. Death cases numbering 3,725 having insurance amounting to \$15,357,231 have been terminated due to expiration of installment payments. Payments of converted insurance averaging \$35.32 monthly are being made to 10,495 permanently and totally disabled veterans.

During the calendar year 1938 awards were made to the beneficiaries of 2,697 deceased veterans, and 1,187 awards were made to veterans with permanent and total disabilities as compared with 2,723 and 1,184, respectively, during the calendar year 1937.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1938 shows that 28 percent of the policies were ordinary life, 24 percent were 20-payment life, 15 percent 20-year endowment, and 10 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 31 percent were ordinary life, 19 percent 20-payment life, 14 percent 20-year endowment, and 20 percent 5-year convertible term.

*Term and automatic claims.*—The disbursements for term and automatic insurance during this year totaled \$38,393,939, and to date \$2,127,399,903, which is \$1,673,002,691 in excess of the \$454,397,212 received in premiums. On June 30, 1939, monthly installments of term insurance were being paid to 11,134 permanently and totally disabled veterans and to the beneficiaries of 19,097 deceased veterans, as compared with 11,582 disability and 106,392 death awards on June 30, 1938. The relatively large decrease in death awards during this year was due principally to the termination of 90,710 cases between October 1937 and June 30, 1939, by the payment of the last of 240 monthly installments. Another 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 \$10,897,042 during this year and \$195,966,467 to date. In addition, \$1,030,777 was paid during this year on 253 compromise cases authorized under Public, No. 78,

Seventy-third Congress, June 16, 1933, of which 175 were disability and 78 death cases. To date \$5,171,365 has been paid on 1,276 compromise cases authorized under this act, of which 921 were disability and 355 death cases. Permanent total disability payments averaging \$48.16 per month are being made on insurance valued at \$93,255,635. The States having the largest number of veterans receiving these payments are as follows: California, 965; New York, 964; Pennsylvania, 613; Illinois, 587; and Massachusetts, 455. An analysis of the disabilities for which term insurance is being paid discloses the fact that neuropsychiatric diseases are the disabling cause in 51.03 percent of the awards, general medical and surgical conditions in 25.72 percent, and tuberculosis in 23.25 percent. Awards of insurance to permanently and totally disabled veterans have been terminated in 27,888 cases. In 14.94 percent of these cases the reason for termination was recovery and in 81.76 percent the death of the veteran.

Considering the terminations among veterans permanently and totally disabled because of tuberculosis, 13.53 percent recovered, 84.97 percent died. In the neuropsychiatric group, 16.32 percent recovered and 74.57 percent died, while in the general medical and surgical group 17.98 percent recovered and 77.37 percent died.

It is noted that of the 19,097 death claims, payments are being made to 8,145 parents, 6,456 widows, 660 children, and 3,836 other beneficiaries. The largest number of active death awards are in the following States: New York, 1,637; California, 1,495; Pennsylvania, 1,158; and Illinois, 1,123.

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 300 permanently and totally disabled veterans of whom 207, or 69 percent, are suffering from neuropsychiatric diseases; 53, or 17.67 percent from tuberculosis; and 40, or 13.33 percent from general medical and surgical conditions. In the cases of 172 deceased veterans, this insurance is being paid to their beneficiaries, classified as follows: 111 parents, 34 widows, and 27 children. During this fiscal year, 1,266 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:	<i>Disbursements</i>
Salaries and expenses.....	\$87, 779, 110. 92
Printing and binding.....	121, 279. 07
Hospital and domiciliary facilities and services, Veterans' Administration.....	6, 602, 668. 51
National industrial recovery, Veterans' Administration 1933-39.....	5. 00
Public Works Administration Act of 1938 (allotment to Veterans' Administration 1938-40).....	4, 354, 999. 35
Army and Navy pensions and military and naval compensation.....	416, 718, 868. 36
Military and naval insurance.....	38, 393, 938. 70
Adjusted service and dependent pay.....	1, 185, 414. 37
Vocational rehabilitation.....	<sup>1</sup> 1, 657. 18
Military and naval family allowance.....	<sup>1</sup> 271. 51
Miscellaneous.....	21, 111. 43

<sup>1</sup> Credit.

Trust funds:	<i>Disbursements</i>
U. S. Government life insurance fund.....	<sup>2</sup> \$35, 331, 225. 52
Adjusted service certificates.....	7, 413, 848. 79
Army allotments.....	<sup>1</sup> 63. 99
General post fund.....	134, 132. 38
Funds due incompetent beneficiaries.....	135, 758. 00
Personal funds of patients, Veterans' Administration.....	2, 031, 166. 42
Total.....	600, 221, 534. 14

<sup>1</sup> Credit.<sup>2</sup> Includes encumbrances.

The amount shown for the appropriation "salaries and expenses," includes net disbursements of \$1,566,136.88 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-sixth Congress and for convenience, in addition to the report for the fiscal year, there is included a statement of legislation enacted during the first session of the Seventy-sixth Congress and approved after the termination of the fiscal year. During the first session of the Seventy-sixth Congress, there were 3,280 bills introduced, pertaining to veterans' benefits, many of which have for their purpose material changes in existing laws affecting veterans' relief. Of the 3,280, 1,258 were general bills and 2,022 were for private relief. From June 30, 1939, to the close of the first session of the Seventy-sixth Congress, August 5, 1939, there were 366 bills introduced affecting veterans' relief, 198 of which were general bills and 168 providing private relief. For the fiscal year there were 280 official reports furnished committees, Members of Congress, the Bureau of the Budget, and the President on proposed legislation. For the period from June 30, 1939, to the close of the first session of the Seventy-sixth Congress, there were 91 such reports furnished, with 62 additional reports in the course of preparation. In addition to these reports, there were 2,027 miscellaneous letters and memoranda released concerning legislative matters. There were 88 separate drafts of proposed legislation prepared which were furnished committees and Members of Congress. There were 485 digests prepared on the pending bills with record of the current action of the first session of the Seventy-sixth Congress. Two hundred and eighteen printed committee reports and 31 documents for the first session of the Seventy-sixth Congress became a part of the legislative history. For the period from June 30, 1939, to August 5, 1939, there were 111 such reports and documents added to the history. Seventy-eight résumés of the various laws concerning rights of veterans and their dependents were prepared and numerous legislative studies were conducted. A résumé of all of the acts of the first session of the Seventy-sixth Congress, approved by the President, was also prepared at the close of the session.

*New legislation.*—Public Resolution No. 1, Seventy-sixth Congress, February 4, 1939, appropriated the sum of \$725,000,000 additional to the Works Progress Administration for work relief and public works for the fiscal year ending June 30, 1939. Veterans of the World War,

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, are given first preference in employment.

Public, No. 7, Seventy-sixth Congress, March 15, 1939, First Deficiency Appropriation Act, fiscal year 1939, appropriated \$2,747.85 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 8, Seventy-sixth Congress, March 16, 1939, Independent Offices' Appropriation Act, 1940, provides a total appropriation for the Veterans' Administration of \$561,093,000, made up of the following items: \$97,000,000 for various administrative expenses, including repairs, alterations or improvements of existing facilities; \$120,000 for printing and binding; \$432,063,000 for compensation and pensions, gratuities and allowances, including emergency officers' retirement pay and annuities; \$26,791,000 for military and naval insurance; \$1,104,000 for adjusted service and dependent pay; and \$4,015,000 for construction of hospital and domiciliary facilities.

Public, No. 18, Seventy-sixth Congress, April 3, 1939: Section 5 of this act, which provides for the national defense, contains authority for the President to order Reserve officers for active duty with the Regular Army. The act contains certain conditions and limitations pertaining thereto and includes the following proviso:

*Provided further*, That all officers, warrant officers, and enlisted men of the Army of the United States, other than the officers and enlisted men of the Regular Army, if called or ordered into the active military service by the Federal Government for extended military service in excess of 30 days, and who suffer disability or death in line of duty from disease or injury while so employed shall be deemed to have been in the active military service during such period and shall be in all respects entitled to receive the same pensions, compensation, retirement pay, and hospital benefits as are now or may hereafter be provided by law or regulation for officers and enlisted men of corresponding grades and length of service of the Regular Army.

By Executive Order No. 8099, dated April 28, 1939, the President determined that the Veterans' Administration would award the retired cases upon certifications of eligibility secured from the War Department in each individual case.

Public Resolution No. 10, Seventy-sixth Congress, April 13, 1939, provided an additional appropriation for work relief and relief for the fiscal year ending June 30, 1939, by increasing the amount from \$725,000,000 previously appropriated by Public Resolution No. 1, Seventy-sixth Congress, approved February 4, 1939, to \$825,000,000.

Private, No. 33, Seventy-sixth Congress, April 26, 1939, allowed credit in the accounts of certain former disbursing officers of the Veterans' Administration for sums standing as disallowances in their accounts on the books of the General Accounting Office.

Public, No. 61, Seventy-sixth Congress, May 2, 1939, Second Deficiency Appropriation Act, fiscal year 1939, appropriates \$29,689.24 for payment of judgments and authorized claims affecting the Veterans' Administration.

Public, No. 62, Seventy-sixth Congress, May 3, 1939, provides domiciliary care, medical and hospital treatment, and burial benefits under section 6 of Public, No. 2, Seventy-third Congress, as amended, and section 17 of Public, No. 2, Seventy-third Congress, for veterans

of the War with Spain, including the Boxer Rebellion and Philippine Insurrection, who entered the active service after August 12, 1898, and who did not participate in the Philippine Insurrection or Boxer Rebellion, or leave the continental limits of the United States for service in Guam, Cuba, or Puerto Rico. Prior to the enactment of this act, these veterans, although they had their service pensions restored to them under Public Law No. 269, Seventy-fourth Congress, August 13, 1935, were not entitled to hospitalization, domiciliary care, or burial benefits under Public, No. 2, Seventy-third Congress, March 20, 1933, and the Veterans regulations promulgated thereunder.

Public, No. 109, Seventy-sixth Congress, June 2, 1939, provides for payment not to exceed \$50 for the transfusion of blood by members and former members of the Military Establishment, and by employees of the United States Government. Prior to the enactment of this act, the Veterans' Administration was precluded from making payment to nonmilitary employees who donated blood for transfusion for veterans hospitalized in Veterans' Administration facilities by reason of the limitation imposed by section 1765, Revised Statutes, which provides that:

No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation.

The act of February 9, 1927, was enacted in order to remove the prohibition against the payment of extra compensation to any member or former member of the Military Establishment who furnishes blood for transfusion to a member or former member of the Military Establishment. Public, No. 109, extends the authority of the above act so as to include all Government employees, civilian as well as military.

Public, No. 115, Seventy-sixth Congress, June 6, 1939, authorizes certain officers and employees to administer oaths to expense accounts and amends the prior law (act of August 24, 1912), to permit, in addition to those authorized thereunder, any officer or employee of any executive department, independent establishment, or other Government agency, in the District of Columbia or elsewhere, who shall have been designated in writing for such purpose by the head of the department, establishment, or agency concerned, when requested, to administer oaths, required by law or otherwise, to accounts for travel or other expenses against the United States.

Public, No. 129, Seventy-sixth Congress, June 13, 1939, authorizes commissioning aviation cadets in the Naval and Marine Corps Reserves upon completion of training, and provides in section 7, as follows:

Government life insurance issued in accordance with section 5 of the Act of April 15, 1935 (34 U. S. C. 846), shall continue when an aviation cadet is commissioned pursuant to this Act; the premiums thereon shall be deducted from the pay of the officers concerned and paid by the Secretary of the Navy to the Administrator of Veterans' Affairs. When released from active duty or discharged they shall have the option of continuing such insurance at their own expense.

Section 5 of the act of April 15, 1935, provided for the issuance to aviation cadets during their period of active duty, Government life insurance in the amount of \$10,000, the premiums to be paid out of current appropriations of the Navy Department. Following the

commissioning of these cadets, such insurance shall continue under the provisions of Public Law No. 129, *supra*, but the premiums are to be deducted from the pay of the officers concerned.

Public, No. 146, Seventy-sixth Congress, June 21, 1939, entitled "An act to extend further time for naturalization to alien veterans of the World War under the act approved May 25, 1932 (47 Stat. 165), to extend the same privileges to certain veterans of countries allied with the United States during the World War, and for other purposes," amended the act of May 25, 1932, as amended, extending from May 25, 1938, to May 25, 1940, the privilege heretofore granted aliens who fought in the allied armies during the World War to become citizens of this country. The prior act also provided that he must prove good moral character for 2 years immediately preceding the date of his petition. Public, No. 146 changes the period to 5 years.

Public Resolution No. 24, Seventy-sixth Congress, June 30, 1939, makes appropriations for work relief and relief for the fiscal year ending June 30, 1940, and provides in section 7 (a) that the funds appropriated therein, together with the balance of funds heretofore appropriated or allocated to the United States Employees' Compensation Commission under the Emergency Relief Appropriation Act of 1938 or prior emergency relief appropriation acts, shall be available for payments to Federal agencies for medical and hospital services supplied by Federal departments and establishments in accordance with the regulations of the Commission for injured persons entitled to benefits under the laws administered by the United States Employees' Compensation Commission as provided in section 24 of the relief act. Section 24 reads as follows:

The provisions of the act of February 15, 1934 (48 Stat. 351), as amended, relating to disability or death compensation and benefits shall apply to persons (except administrative employees qualifying as civil employees of the United States) receiving compensation from the appropriations in this joint resolution for services rendered as employees of the United States: *Provided*, That this section shall not apply in any case coming within the purview of the workmen's compensation law of any State, Territory, or possession, or in which the claimant has received or is entitled to receive similar benefits for injury or death.

Section 16 (a) provides that preference shall be determined as far as practicable on the basis of relative needs and shall, where the relative needs are found to be the same, be given first to veterans of the World War and 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.

Subparagraph (b) provides for the removal, under certain conditions, from employment on Work Projects Administration projects all relief workers except veterans who have been continuously employed on such projects for more than 18 months.

Section 23 gives preference to soldiers, sailors, and marines and the widows of such, or the wives of injured soldiers, sailors, and marines who themselves are not qualified but whose wives are qualified to hold a position in the Government service, for retention in the Federal service in the District of Columbia, where their ratings are good or better.

Public, No. 166, Seventy-sixth Congress, July 11, 1939, amended paragraph I of Veterans Regulation No. 9 (a), as amended, governing the furnishing of a flag for burial purposes and after burial to be

given to the next of kin of the veteran. Prior to the enactment of this act, flags could be furnished only where an honorably discharged veteran of any war died after discharge. Under this act, flags may also be furnished in the case of honorably discharged veterans of the Army, Navy, Marine Corps, or Coast Guard, who die after discharge provided they completed at least one enlistment or were discharged for disability incurred in line of duty.

Public, No. 179, Seventy-sixth Congress, July 15, 1939, extends the benefits of the United States Employees' Compensation Act to members of the Officers' Reserve Corps and of the Enlisted Reserve Corps of the Army who are physically injured in line of duty while performing active duty or engaged in authorized training, or die as the result of such injury.

Public, No. 196, Seventy-sixth Congress, July 19, 1939, restores certain benefits to World War veterans suffering with paralysis, paresis, or blindness, or who are helpless or bedridden.

With certain limitations this act restored to the compensation rolls those World War veterans on the rolls March 19, 1933, under that part of section 200, World War Veterans' Act, 1924, as amended, which provides as follows:

\* \* \* no person suffering from paralysis, paresis, or blindness shall be denied compensation by reason of willful misconduct, nor shall any person who is helpless or bedridden as a result of any disability be denied compensation by reason of willful misconduct.

The act further provides death compensation for widows and children of such veterans who die or have died from disease or injury service connection of which is or would have been established under the provisions of this act. These benefits are payable under Public Law No. 484, Seventy-third Congress, June 28, 1934, as amended, which act provides compensation at rates somewhat lower than war service-connected death rates where the veteran at time of death was suffering from World War service-connected disability.

The service-connected blind cases on the rolls March 19, 1933, were restored to the rolls by section 26 of Public Law No. 141, March 28, 1934.

The limitations heretofore referred to are (1) the act restores only those veterans who were on the rolls March 19, 1933, and who entered the service prior to November 12, 1918, or as to Russian service, before April 2, 1920; (2) the presumptively service-connected cases do not have the full amount of compensation restored, but same must be reduced by 25 percent under the provisions of sections 27 and 28 of Public Law No. 141, Seventy-third Congress; (3) by making the restoration subject to sections 27 and 28 of Public Law No. 141, Seventy-third Congress, cases of fraud, misrepresentation of a material fact, or unmistakable error as to conclusions of fact or law are excluded and the act does not apply to persons as to whom clear and unmistakable evidence discloses that the disease, injury, or disability had inception before or after the period of active military or naval service, unless such injury, disease, or disability is shown to have been aggravated during such service; and in any review of the case of any veteran to whom compensation was being paid on March 19, 1933, for such service-connected disability, reasonable doubts shall be resolved in favor of the veteran, the burden of proof being on the government.

Payments to veterans restored to the rolls under the provisions of the act are effective the date of enactment of the act and payments to widows and children are effective from the date of enactment or date of filing claim therefor, whichever is the later.

Public, No. 198, Seventy-sixth Congress, July 19, 1939, provides certain benefits for World War veterans and their dependents.

Section 1 of this act amends section 1 of Public Law No. 484, Seventy-third Congress, June 28, 1934, and pertains to payment of compensation to dependents of deceased World War veterans where the veteran's death is not shown to have been due to service.

Section 1 liberalizes the existing laws in those cases where the veteran was honorably discharged after having served 90 days or more, or having served less than 90 days, was discharged for disability incurred in service in line of duty, so that compensation is payable if at the time of the veteran's death he had a disability, directly or presumptively incurred in or aggravated by service in the World War, for which compensation would be payable if the disability were 10 percent or more in degree. In other words, in those cases where the veteran had 90 days' honorable service or was discharged for disability incurred in service in line of duty it will not be necessary that he have a service-connected disability 10 percent or more disabling, but he must have a disability for which compensation would be payable if 10 percent or more in degree.

This section establishes a new income limitation providing that payment of compensation shall not be made to any widow without child or a child whose annual income exceeds \$1,000, or to a widow with a child or children whose annual income exceeds \$2,500 and exempts payments of war risk term insurance, United States Government life (converted) insurance, and adjusted compensation from consideration as income. This income limitation is similar to that employed under existing law for non-service-connected benefits under Veterans Regulation No. 1 (a), as amended, part III. This new income limitation is substituted for the preexisting limitation of requirement for exemption from payment of a Federal income tax.

This section provides for payment of benefits of sections 1 to 3, inclusive, from the date of death where application is filed within 1 year thereafter and in other cases from the date of application, except that compensation authorized cannot be effective prior to the date of enactment.

Section 2 of the act provides for increased rates of death compensation to widows under Public Law No. 484, Seventy-third Congress, as amended. The prior rate to widow alone was \$22 per month and the rate to widow with one child was \$30. Section 2 provides a rate of \$30 per month for a widow but no child, and \$38 per month for a widow with one child. No change was made in the rates for children. The total compensation limitation was changed from \$56 to \$64 in view of the increase for widows.

Section 3 of the act made formal changes in section 4 of Public Law No. 484, Seventy-third Congress, so as to conform with the amendments made by the act.

Section 4 of the act provides hospitalization and domiciliary care in Veterans' Administration facilities for retired officers and enlisted men of the Army, Navy, Marine Corps, and Coast Guard who served

honorably during a war period as recognized by the Veterans' Administration on a parity with other war veterans.

Under Veterans Regulation No. 6 (c), paragraph 1 (f), in effect prior to date of enactment of this act hospital treatment of retired officers and enlisted men was granted providing that part of the retired person's services was in wartime. That treatment was provided only in facilities under direct and exclusive jurisdiction of the Veterans' Administration and with due regard to available beds. A per diem rate was charged to such patients for treatment of tuberculosis—officers, \$1.50; enlisted men, \$1; general medical and surgical disorders or psychoses—officers, \$1; enlisted men, \$0.65.

Retired officers or enlisted men, except emergency officers of the World War, while being furnished hospital treatment were not formerly subject to reduction of retirement pay as provided by paragraph VI (A) of Veterans Regulation No. 6, series, which provides in effect that where any disabled veteran who has neither wife, child, nor dependent parent is being furnished hospital treatment, institutional or domiciliary care by the United States or any political subdivision thereof, pension, compensation, or emergency officers' retirement pay shall not exceed \$15 and the amount payable to such disabled veterans entitled to pension for disability, nonservice connected, shall not exceed \$6. Section 4 of the act makes the retired pay subject to the reductions heretofore explained under Veterans Regulation No. 6 (c), paragraph VI (A).

Section 5 of the act provides increases of death compensation to widows of veterans whose death was due to World War service. The prior rate of \$30 per month for a widow under 50 years of age was increased to \$38 per month. The prior rate of \$37.50 for widows, age 50 to 65 years, was eliminated, and those widows became entitled to \$45 per month on a parity with widows age 65 years or over. These increases are subject to the limitation contained in Public Law No. 304, Seventy-fifth Congress, that they cannot be paid in the event the monthly payment of compensation under Veterans Regulation No. 1 (g), and the monthly payment of yearly renewable term insurance or automatic insurance aggregates or exceeds the amount of compensation authorized by the act. United States Government life (converted) insurance has been eliminated from the limitation. It is to be noted that there is no change made in the rates for children or dependent parents, although by the removal of the United States Government life (converted) insurance limitation it is possible that some will become entitled to increased rates who were formerly barred.

Section 6 of the act contains an amendment to Veterans Regulation No. 1 (a), as amended, part I, paragraph II (k), which formerly provided that if a disabled person as the result of service-incurred disability had suffered the anatomical loss or the loss of the use of only one foot, or one hand, or one eye, the rate of pension would be increased by \$25 per month. This section of the act increased the additional compensation from \$25 to \$35 per month. This provision applies to World War and Spanish-American War, including the Boxer Rebellion and Philippine Insurrection, service-connected cases. It also includes those Regular Establishment cases where the disability resulted from an injury received in line of duty in actual combat in a military expedition or military occupation.

Section 7 of the act provides that on and after the date of enactment the rate of interest charged on any loan secured by a lien on United States Government life (converted) insurance shall not exceed 5 percent per annum. Under section 301 of the World War Veterans' Act, 1924, as amended, loan privileges under United States Government life insurance policies are provided for, but the law does not provide for any specific rate of interest to be charged on any loan secured by a lien on such insurance. The determination of this rate is, therefore, made by the Administrator of Veterans' Affairs. Up to the passage of section 7 of this act the rate of interest on such loans was always 6 percent per annum.

Public, No. 213, Seventy-sixth Congress, July 25, 1939, amends section 5 of the act of April 3, 1939 (Public, No. 18, 76th Cong.), as follows:

That section 5 of the act approved April 3, 1939 (Public No. 18, 76th Cong.), is hereby amended by inserting after the comma in line 5 of the final proviso of that section the expression "other than for service with the Civilian Conservation Corps."

This act excludes Reserve officers of the Army on duty with the Civilian Conservation Corps from the provisions of section 5 of the act approved April 3, 1939, which grants to personnel of the Army of the United States (other than regular personnel) on extended active duty under an order or call for periods in excess of 30 days and who suffer death or disability from sickness or injury in line of duty, the right to receive the same pensions, compensation, retirement pay, and hospitalization as is now or may hereafter be provided for personnel of the Regular Army of the same grade and length of service. This act carries out the recommendation of the President made in message of April 20, 1939, to the Congress.

Public, No. 250, Seventy-sixth Congress, August 1, 1939, increases the amount of Federal aid to State or Territorial homes for the support of disabled soldiers and sailors of the United States from \$120 per annum, as contained in the act of August 27, 1888, as amended, to \$240 per annum. It further includes hospitalized cases and provides for payment from date of determination of eligibility by the Veterans' Administration.

Public, No. 257, Seventy-sixth Congress, August 4, 1939, provides pensions to members of the Regular Army, Navy, Marine Corps, and Coast Guard, based upon such service after April 21, 1898, who become disabled by reason of their service therein, other than during a period of war, at rates equivalent to 75 percent of the compensation or pension payable to war veterans for similar service-connected disability under Veterans Regulations promulgated by the President under Public, No. 2, Seventy-third Congress, March 20, 1933.

The rates under prior laws for this group ranged from \$6 per month for 10 percent disability to \$45 per month for total disability, with higher rates for certain specific disabilities up to \$125 per month. This act increases the rates from \$7.50 per month for a 10 percent disability to \$75 per month for total disability, with higher rates for certain specific disabilities up to \$187.50 per month.

Public, No. 279, Seventy-sixth Congress, August 5, 1939, provides that awards of death pension shall be effective as of the date of death of a veteran of the Spanish-American War, including the Boxer Rebellion and the Philippine Insurrection, if claim is filed within 1 year after the death of such veteran.

This act establishes a uniform effective date for death pension awards for the Spanish-American War, the Boxer Rebellion, and the Philippine Insurrection, and the provisions thereof are similar to those contained in section 6 of Public, No. 304, Seventy-fifth Congress, August 16, 1937, pertaining to effective dates of awards of death compensation benefits to dependents of World War veterans.

Public, No. 324, Seventy-sixth Congress, August 7, 1939, provides for the relief of disbursing officers and certifying officers of the Veterans' Administration from liability for payment where recovery of such payment is waived under existing laws administered by the Veterans' Administration.

This act affords the same relief to certifying officers of the Veterans' Administration as was formerly afforded to disbursing officers of the Veterans' Administration under the provisions of section 28 of the World War Veterans' Act, 1924, as amended, and extends the relief to recovery cases generally. It also continues the relief of disbursing officers. The act is effective June 10, 1933.

Public, No. 326, Seventy-sixth Congress, dated August 7, 1939, amended the act entitled "An act to establish a Civilian Conservation Corps, and for other purposes," approved June 28, 1937, as amended.

The first section of this act amended section 1 of the foregoing act so as to authorize continuance of its provisions to July 1, 1943, instead of July 1, 1940, as previously provided.

Section 2 of the act made provisions for an official seal to be designated by the Director for the Corps, which shall be judicially noticed and which shall be preserved in the custody of the Director.

Public, No. 359, Seventy-sixth Congress, August 9, 1939, provides for insanity proceedings in the District of Columbia. Section 6 of the act provides for commitment by the District Court of the United States for the District of Columbia of the insane person to the custody of the Veterans' Administration for care and treatment in a Veterans' Administration facility, if there has been filed with the court or the commission on mental health, acting under the direction of the court, a certificate executed by the Administrator of Veterans' Affairs, or his duly authorized representative, showing said insane person to be entitled to such care and treatment, and that facilities therefor are available.

Section 7 of the same act, in providing for the proceedings of the commission on mental health, includes among the types of recommendation to the court which may be made by the commission, "that the person is of unsound mind," and "(3) should be committed to the Administrator of Veterans' Affairs for care and treatment in a Veterans' Administration facility: *Provided*, That there shall be filed with the court or commission a certificate executed by said Administrator or his duly authorized representative, showing said person is entitled to such care and treatment and that facilities therefor are available."

Public, No. 361, Seventy-sixth Congress, August 9, 1939, which is cited as the "Third Deficiency Appropriation Act, Fiscal Year 1939," appropriated \$32,362.50 for payment of judgments and authorized claims affecting the Veterans' Administration.

## INTERPRETATIVE LAW

During this year approximately 1,133 formal and precedent opinions were rendered covering all phases of the various laws granting benefits to veterans and their dependents and the laws governing administrative activities embracing contracts, property, fiscal matters, personnel, etc. In addition, 6,501 communications on legal matters in memorandum or letter form were prepared.

In passing upon applications of admission to practice before the Administration it is shown by the records that during the fiscal year 1939 the following matters were completed: 450 applications of attorneys were approved and 41 denied, 4 applications of agents were approved and 11 denied.

*Civil litigation.*—Eighteen suits not under section 19 were disposed of as follows: 2 suits filed in the Court of Claims for balance due on contract, 1 judgment for plaintiff, 1 dismissed; 1 suit filed in the Court of Claims to recover travel allowance, judgment for plaintiff; 1 suit for damages against Administration officials for personal injuries, dismissed; 3 injunctions—1 suit to restrain payment of pension to veteran's wife, dismissed, 2 suits by the United States to restrain and recover deposits in banks, judgments for plaintiff; 3 mandamus suits—1 suit to compel payment of pension, dismissed, 1 suit to compel reinstatement of total disability insurance, judgment for plaintiff, 1 suit to compel payment of insurance judgment, judgment for plaintiff; 4 recovery suits—1 suit to recover adjusted service certificate erroneously issued, dismissed, 1 suit to recover insurance due veteran's estate, dismissed, 1 suit to recover overpayment of insurance, judgment for plaintiff, 1 suit to recover erroneous payments of compensation, judgment for plaintiff; 1 recovery—post fund case—to recover pension money deposited in post fund, dismissed; 2 subrogation suits, 1 suit for personal injuries, dismissed, 1 suit by United States to recover property damage, judgment for plaintiff; 1 suit on contract—suit against United States to recover damages for failure to accept bid, judgment for defendant.

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

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

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

There were pending in the Veterans' Administration on June 30, 1938, 177 cases which were in the course of consideration and investigation. During the fiscal year, 511 complaints of violations of laws were received, considered, and investigated, which, with the number on hand, made a total of 688 cases. One hundred and sixty-three of these cases were submitted to the Department of Justice for consideration of United States attorneys, and 371 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 154 cases remained in the course of investigation on June 30, 1939.

There were pending in the Department of Justice on June 30, 1938, a total of 237 cases. There were submitted during the fiscal year 163 cases, making a total of 400 cases. Of these, 217 were disposed of by the Department of Justice, leaving a balance on June 30, 1939, of 183 cases.

The 217 cases were disposed of as follows:

Acquittals.....	4
No bills.....	31
Convictions.....	92
Closed by Department of Justice.....	80
Nolle prosequi.....	10
<b>Total.....</b>	<b>217</b>

In explanation it may be stated that the 80 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, 1939, there was no Federal legislation directly affecting the guardianship program. In the States legislation with more specific provisions respecting trust investments, commitment, etc., has been enacted.

The number of beneficiaries under guardianship decreased from 85,865 on June 30, 1938, to 84,749 on June 30, 1939. Minors decreased from 42,651 to 41,373, but incompetents increased from 43,214 to 43,376.

These beneficiaries' estates received during the year a total of \$41,761,167.58 through payments and earnings, approximately 4 million less than in the preceding fiscal year. The total amount of such estates increased, however, to a total of \$157,238,769.58. Illegal investments decreased to \$465,352.99.

Losses were reported as follows:

Embezzled or misappropriated.....	\$176,641.81
Lost on deposits.....	22,670.15
Lost on investments.....	148,289.76
Recoveries and savings for beneficiaries by chief attorneys' offices:	
Of amounts embezzled or misappropriated.....	253,117.35
On investments and expenditures.....	439,480.74
On commissions.....	21,686.76
On fees.....	14,367.75
On contemplated investments and expenditures prevented.....	223,661.26
Legal services rendered.....	373,082.79

Total recoveries and savings..... 1,325,396.65

Actual cash collections for beneficiaries totaled \$519,050.77; and for the Government, escheated funds and repayments \$83,980.19.

Court appearances were made in 14,059 cases. Several important precedents were established in State appellate courts. The two cases mentioned in the 1938 report, *Hines v. Lourey* and *Hines v. Copsey*, were won by the Veterans' Administration, the former in the United States Supreme Court (82 L. Ed. 62), the latter in the California courts following the Supreme Court's decision. Another decision of the Supreme Court, *Bryant v. Carrier*, 83 L. Ed. (Adv.) 653 construed section 3, Public, No. 262, Seventy-fourth Congress (sec. 454, title 38, U. S. C.).

The liquidation in connection with the litigation growing out of the failure of certain banks which is mentioned on page 34 of the Annual Report for 1935 has either been concluded or has progressed sufficiently that the final result may now be predicted.

In 92 cases involving one bank in Chicago, the judgments on account of illegal investments aggregated \$363,000. To apply as a credit thereon, securities with a face value of about \$314,000 were accepted at agreed values aggregating about \$181,000 and have been largely liquidated with a slight profit. The difference between such agreed values and the full amount of the judgments was paid in cash in the sum of \$182,000.

In one trust company in Chicago, there were 52 cases. Securities with a face value of \$195,000 were accepted at an agreed value of \$138,000. But in some cases such objectionable securities had been approved by the court and hence were lawful investments. Judgments have been entered for about \$51,000 and present prospects indicate full payment of the principal thereon.

There were 64 cases in one trust company in Marion, Ind. Of securities having a face value of about \$223,000 certain ones were accepted at agreed values aggregating \$137,000. These have all been liquidated and a profit was realized thereon aggregating \$4,400. Judgments were entered against one bank in Marion for approximately \$34,000 and these have been collected in full, together with interest thereon. Judgments were entered also against one trust company for approximately \$176,000. This amount has been collected and in addition thereto approximately \$12,000 interest thereon. A small additional amount remains to be collected in seven cases when certain property obtained from stockholders on account of assessment liability shall have been liquidated.

A trust company in Detroit, Mich., was guardian in 170 cases. A contract of settlement was executed pursuant to which judgments were entered aggregating about \$480,000, including interest accruing prior to February 11, 1933, the date the trust company closed, at 5 percent per annum. The judgments fixed a lien on all of the illegal investments to secure payment of the judgment. These illegal investments consisted of about \$366,000 face amount of mortgage participation certificates and \$100,000 face amount of individual mortgage notes. A receiver was appointed to liquidate the mortgage pool in which said certificates evidenced an interest. Dividends aggregating 50 percent of the face amount of such certificates have been received. A general dividend of 22½ percent of the judgments has also been received. Negotiations have now progressed to the point that it may be said with reasonable assurance that a final disposition will be made of these judgments for an amount which will result in full payment thereof, together with interest thereon at 1½ percent per annum from the date the trust company closed.

#### APPEALS

During this fiscal year appellate decisions were rendered in 18,373 cases, involving 36,859 issues, the ratio of decisions to appellants being 2. During the same period, 1,473 cases were remanded for further development of the evidence by agencies of original jurisdiction.

At the close of the fiscal year appeals were pending in 10,666 cases. This figure represents a reduction from a pending load of 12,854 cases as of June 30, 1938. Of the cases in pending appellate status 3,947 were physically before the Board of Veterans' Appeals, 334 had been recalled and were pending receipt, 1,466 had been certified as ready for appellate consideration and were awaiting recall, and 4,919 were pending development of the evidence and certification, by the agencies of original jurisdiction, that the cases were ready for appellate consideration.

Of the 3,947 cases physically before the Board of Veterans' Appeals, formal hearings were pending in 1,066. During the year formal recorded hearings were held in 7,586 cases.

Benefits to veterans of all wars and their dependents, as well as to veterans of the Regular Establishment and their dependents, under the various laws administered by the Veterans' Administration were involved in the cases receiving appellate consideration. For an analysis by wars and kind of claim see table 52. The majority of the appeals considered were from decisions by agencies of original jurisdiction in the field. Whether the appeals involved cases which were centralized or cases which were decentralized, the responsibility for the development of all evidence pertinent to the questions in issue rested upon the agencies of original jurisdiction.

#### PERSONNEL

On June 30, 1939, there were on the rolls of the Veterans' Administration 37,613 employees (exclusive of those on a per diem and per hour basis) whose aggregate gross annual salaries, including allowances, totaled \$62,067,908 as compared with 36,434 employees and \$59,874,159 in annual salaries on June 30, 1938, a net increase of 1,179 employees

and \$2,193,749 in aggregate annual salaries. This increase in personnel was due almost entirely to the operation of additional hospital facilities, the beds having increased 2,788 during this fiscal period. Of the total personnel on the rolls at the close of this fiscal year, 4,987 were assigned to central office and 32,626 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 71.13 percent of the male and 12.51 percent of the female employees on the rolls of the Veterans' Administration were ex-service, while 51.52 percent of the total personnel had such status.

The foregoing figures include member employees in Veterans' Administration facilities. On June 30, 1938, there were 1,677 member employees receiving aggregate annual salaries of \$810,048.

The Veterans' Administration and the United States Civil Service Commission reached an agreement last year 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 115 veterans took advantage of this opportunity.

In June of this fiscal year, plans were approved for the establishment of an 8-hour day for employees at field stations, effective July 1, 1939. A general reduction was also authorized in the percentage of employees required to live on field stations, which could be further reduced in meritorious cases, such as married employees and those with physical infirmities.

On June 24, 1938, the President of the United States issued an Executive order, effective February 1, 1939, extending the competitive classified Civil Service Act to include some 13,000 schedule A employees (hospital attendants, mess attendants, cooks, etc.) thereby granting a civil-service status and retirement privileges to this class of personnel.

# STATISTICAL TABLES

## MEDICAL AND DOMICILIARY TABLES

TABLE 1.—*Clinical laboratory tests and X-ray examinations, fiscal years 1924-39*

Fiscal year	Classified laboratory tests		X-ray examinations	
	Out-patient	In-patient	Out-patient	In-patient
1939	358,910	2,679,737	164,039	375,007
1938	359,592	2,381,366	181,040	370,875
1937	361,000	2,189,743	182,486	356,009
1936	365,841	2,024,927	176,968	331,402
1935	222,282	1,977,968	150,034	331,898
1934	128,758	1,578,211	69,644	224,024
1933	296,272	1,646,167	107,819	266,344
1932	442,539	1,582,659	228,064	302,049
1931	393,897	1,065,771	229,297	193,674
1930	176,181	910,653	112,694	159,531
1929	163,346	851,636	113,390	146,058
1928	169,712	817,269	104,836	129,329
1927	191,196	759,286	107,829	114,256
1926	184,670	708,538	114,997	103,000
1925	223,357	665,944	128,355	97,765
1924	128,383	285,938	132,213	85,632

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

TABLE 2.—*Out-patient medical service, by service rendered, fiscal years 1924-39*

Fiscal year	Individuals treated	Treatments	Individuals examined	Examinations	Operations	Anesthetics	Sent to hospital	Hospital visits	Home visits
1939	374,533	1,079,663	410,595	1,127,162	2,822	33	127,258	10,044	35,241
1938	345,798	994,968	387,119	1,128,587	3,145	25	102,355	8,726	36,652
1937	324,123	895,208	353,682	1,079,388	3,281	21	81,249	8,646	40,620
1936	369,244	1,166,095	394,346	1,094,109	2,537	31	73,126	4,029	41,824
1935	269,302	804,406	330,753	885,349	1,851	23	58,148	4,164	43,015
1934	206,029	575,816	215,472	559,554	867	64	35,874	6,929	41,293
1933	258,652	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 1924-39*

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1939	979,332	866,003	113,329	11.6	100,331	94,511	5,820	5.8
1938	899,400	783,547	115,853	12.9	95,568	88,759	6,809	7.1
1937	816,702	689,053	127,649	15.6	78,506	72,071	6,435	8.2
1936	1,081,252	931,665	149,587	13.8	84,843	76,997	7,846	9.2
1935	744,035	561,038	182,997	24.6	60,371	53,543	6,828	11.3
1934	540,384	345,973	194,411	36.0	35,432	29,465	5,967	16.8
1933	752,213	566,156	186,057	24.7	77,902	55,539	22,363	28.7
1932	803,782	594,333	209,449	26.1	91,516	64,664	26,852	29.3
1931	742,060	568,666	173,394	23.4	86,980	65,747	21,233	24.4
1930	705,802	567,139	138,663	19.6	80,797	64,036	16,761	20.8
1929	721,732	602,809	118,923	16.5	73,993	62,226	11,767	15.9
1928	747,019	649,598	97,421	13.0	80,103	68,366	11,737	14.7
1927	793,389	718,298	75,091	9.5	80,188	72,998	7,190	9.0
1926	950,397	904,475	45,922	4.8	93,727	87,446	6,281	6.7
1925	1,141,152	1,099,089	42,063	3.7	116,815	111,103	5,712	4.9
1924	1,515,433	1,456,585	58,848	3.9	187,884	179,933	7,951	4.2

TABLE 4.—Number of out-patient examinations divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-39

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
1939	1,108,758	1,098,033	10,725	1.0	18,404	16,692	1,712	9.3
1938	1,110,812	1,097,723	13,089	1.2	17,775	15,944	1,831	10.3
1937	1,063,001	1,047,230	15,771	1.5	16,387	14,601	1,786	10.9
1936	1,075,263	1,054,267	20,996	2.0	18,846	16,648	2,198	11.7
1935	867,624	831,608	36,016	4.2	17,725	15,505	2,220	12.5
1934	548,320	501,850	46,470	8.5	11,234	9,517	1,717	15.3
1933	1,322,161	1,240,265	81,896	6.2	28,291	22,827	5,464	19.3
1932	2,018,787	1,771,911	246,876	12.2	38,925	31,118	7,807	20.1
1931	1,895,918	1,593,994	301,924	15.9	37,780	32,217	5,563	14.7
1930	1,920,537	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	830,982	19,061	2.2	21,753	19,191	2,562	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 1920-39

Fiscal year	Hospital treatment			Domi- ciliary care	Fiscal year	Hospital treatment			Domi- ciliary care
	Total	Government facilities and hospitals	State and civil	Government facilities		Total	Government facilities and hospitals	State and civil	Government facilities
Total	2,028,865	1,829,986	198,879	-----	1930	92,115	88,481	3,634	-----
1939	165,576	163,250	2,326	29,337	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	1927	71,967	69,145	2,822	-----
1936	120,365	117,915	2,450	13,009	1926	69,441	64,279	5,162	-----
1935	106,897	104,771	2,126	8,656	1925	76,812	68,474	8,338	-----
1934	63,900	63,151	749	8,305	1924	64,053	51,652	12,401	-----
1933	136,626	132,791	3,835	13,492	1923	82,814	59,451	23,363	-----
1932	148,662	142,555	6,107	19,593	1922	134,354	86,392	47,962	-----
1931	109,649	104,522	5,127	-----	1921	91,440	48,070	43,370	-----
					1920	43,233	23,623	19,610	-----

<sup>1</sup> Includes 21 admissions to civil institution in United States possessions.

TABLE 6.—Patients admitted for hospital treatment or domiciliary care during fiscal year 1939, by class of beneficiary, groups of hospitals and type of patient

Class of beneficiary	Grand total	Domiciliary care	Hospital treatment																
			All facilities and hospitals				Veterans' Administration facilities				Other Government hospitals				State and civil hospitals				
			Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General	Total	Pulmonary tuberculosis	Neuro-psychiatric	General	
Grand total.....	197,574	29,337	168,237	11,348	22,694	134,195	142,611	9,451	20,782	112,378	23,296	1,651	1,674	19,971	2,330	246	238	1,846	
United States veterans.....	194,913	29,337	165,576	11,268	22,612	131,696	140,018	9,376	20,705	109,937	23,232	1,646	1,671	19,915	2,326	246	236	1,844	
World War.....	175,401	26,418	148,983	9,617	20,711	118,655	126,849	8,505	18,968	99,376	19,907	880	1,518	17,509	2,227	232	225	1,770	
Service-connected.....	12,499	2,223	10,276	1,809	2,129	6,338	9,016	1,605	1,975	5,436	1,115	180	119	816	145	24	35	86	
Nonservice-connected.....	149,924	24,195	125,729	6,620	18,131	100,973	107,207	6,009	16,634	84,564	16,594	432	1,322	14,840	1,928	179	175	1,574	
Emergency.....	4,501	-----	4,501	467	363	3,671	3,200	376	281	2,543	1,162	62	67	1,033	139	29	15	95	
Observation or examination for insurance, pension, or compensation.....	5,646	-----	5,646	8	25	5,613	5,221	8	25	5,188	413	-----	-----	413	12	-----	-----	12	
Observation or examination for diagnosis.....	757	-----	757	23	56	678	579	21	46	512	175	2	10	163	3	-----	-----	3	
Observation or examination for temporary hospitalization.....	2,074	-----	2,074	690	7	1,377	1,626	486	7	1,133	448	204	-----	244	-----	-----	-----	-----	
Spanish-American War.....	12,986	1,652	11,334	270	1,093	9,971	9,249	231	995	8,023	1,999	26	94	1,879	86	13	4	69	
Service-connected.....	98	18	80	9	8	63	68	9	7	52	12	-----	1	11	-----	-----	-----	-----	
Nonservice-connected.....	12,888	1,634	11,254	261	1,085	9,905	9,181	222	988	7,971	1,987	26	93	1,868	86	13	4	69	
Civil War.....	164	7	157	-----	19	138	137	-----	17	120	20	-----	2	18	-----	-----	-----	-----	
Service-connected.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Nonservice-connected.....	164	7	157	-----	19	138	137	-----	17	120	20	-----	2	18	-----	-----	-----	-----	
All other wars, expeditions, and occupations.....	241	34	207	1	34	172	179	1	31	147	28	-----	3	25	-----	-----	-----	-----	
Service-connected.....	2	1	1	-----	-----	1	1	-----	-----	1	-----	-----	-----	-----	-----	-----	-----	-----	
Nonservice-connected.....	239	33	206	1	34	171	178	1	31	146	28	-----	3	25	-----	-----	-----	-----	
Regular establishment.....	6,121	1,226	4,895	1,380	755	2,760	3,604	639	694	2,271	1,278	740	54	484	13	1	7	5	
Service-connected.....	2,514	500	2,014	643	414	957	1,556	415	385	756	452	227	26	199	6	1	3	2	
Nonservice-connected.....	3,607	726	2,881	737	341	1,803	2,048	224	309	1,515	826	513	28	285	7	-----	4	3	
Allied veterans.....	199	-----	199	15	14	170	136	10	11	115	61	5	3	53	2	-----	-----	2	
C. C. C. and W. P. A.....	1,675	-----	1,675	19	52	1,604	1,672	19	51	1,602	2	-----	-----	2	1	-----	-----	1	
Miscellaneous.....	787	-----	787	46	16	725	785	46	15	724	1	-----	-----	1	1	-----	-----	1	

TABLE 7.—Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex and color, fiscal year 1939

Branch of service	Total admissions				Domiciliary care				Hospital treatment																		
	Grand total	Male		Female	Total	Male		Female	All types				Pulmonary tuberculosis			Psychotic			Other neuro-psychiatric			General					
		White	Colored			White	Colored		Total	White	Colored	Female	White	Colored	Female	White	Colored	Female	White	Colored	Female	White	Colored	Female	White	Colored	Female
Total.....	194,913	175,728	18,070	1,115	29,337	26,961	2,266	110	165,576	148,767	15,804	1,005	10,108	1,125	35	8,539	772	61	12,138	1,020	82	117,982	12,887	827			
Veterans' Administration.....	169,355	152,770	15,691	894	29,337	26,961	2,266	110	140,018	125,809	13,425	784	8,378	964	34	8,245	742	24	10,728	899	67	98,458	10,820	659			
U. S. Public Health Service.....	6,551	5,488	1,031	32	-----	-----	-----	-----	6,551	5,488	1,031	32	198	61	-----	18	2	-----	335	50	4	4,937	918	23			
U. S. Army.....	7,119	6,602	482	35	-----	-----	-----	-----	7,119	6,602	482	35	1,003	36	-----	126	11	-----	324	21	1	5,149	414	34			
U. S. Navy.....	9,561	9,045	514	2	-----	-----	-----	-----	9,561	9,045	514	2	327	21	-----	69	2	-----	670	37	-----	7,979	454	2			
U. S. Interior.....	1	1	-----	-----	-----	-----	-----	-----	1	1	-----	-----	-----	-----	1	-----	-----	-----	-----	-----	-----	-----	-----	-----			
State.....	26	21	-----	5	-----	-----	-----	-----	26	21	-----	5	-----	-----	18	-----	5	-----	-----	-----	-----	3	-----	-----			
Civil.....	2,300	1,801	352	147	-----	-----	-----	-----	2,300	1,801	352	147	202	43	1	62	15	32	81	13	10	1,456	281	104			

TABLE 8.—Beneficiaries remaining under hospital treatment or domiciliary care, June 30, 1939, 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				State and civil			
			Total	Pul- monary tuber- culosis	Neuro- psychi- atric	Gen- eral	Total	Pul- monary tuber- culosis	Neuro- psychi- atric	Gen- eral	Total	Pul- monary tuber- culosis	Neuro- psychi- atric	Gen- eral	Total	Pul- monary tuber- culosis	Neuro- psychi- atric	Gen- eral
Grand total.....	69,543	15,426	54,117	4,979	31,216	17,922	50,379	4,531	30,402	15,446	2,751	270	332	2,149	987	178	482	327
United States veterans.....	69,287	15,426	53,861	4,913	31,100	17,758	50,131	4,466	30,381	15,284	2,749	270	332	2,147	981	177	477	327
World War.....	62,585	14,058	48,527	4,380	28,325	15,822	45,293	4,064	27,578	13,651	2,308	144	295	1,869	926	172	452	302
Service-connected.....	11,306	863	10,443	632	9,087	724	9,989	582	8,773	634	198	36	91	71	256	14	223	19
Non-service-connected.....	50,211	13,195	37,016	3,690	19,076	14,340	34,400	3,361	18,668	12,373	1,998	104	196	1,696	620	135	214	271
Emergency.....	687		687	142	131	414	533	115	114	304	110		7	99	44	23	10	11
Observation or examina- tion for insurance pen- sion or compensation.....	298		298	1		297	298	1		297								
Observation or examina- tion for diagnosis.....	83		83	5	31	47	73	5	25	43			1	3	6		5	1
Spanish American War.....	3,479	794	2,715	99	1,136	1,480	2,451	91	1,105	1,255	225	3	22	201	38	5	9	24
Service-connected.....	32	12	20	1	14	5	13	1	9	3			1	2	4		4	
Non-service-connected.....	3,447	752	2,695	98	1,122	1,475	2,438	90	1,096	1,252	223	3	21	199	34	5	5	24
Civil War.....	50	2	48		8	40	45		8	37				3				
Service-connected.....	50	2	48		8	40	45		8	37				3				
Non-service-connected.....																		
All other wars, expeditions, and occupations.....	103	18	85	1	40	44	77		39	38	8	1	1	6				
Service-connected.....	1		1		1		1		1									
Non-service-connected.....	102	18	84	1	39	44	76		38	38	8	1	1	6				
Regular Establishment.....	3,070	584	2,486	433	1,681	372	2,265	311	1,651	303	204	122	14	68	17		16	1
Service-connected.....	1,879	246	1,633	333	1,167	133	1,460	218	1,153	93	157	115	7	35	7		7	
Non-service-connected.....	1,191	338	853	100	514	239	796	93	493	205	47	7	7	33	10		9	1
Allied veterans.....	37		37	9	12	16	30	8	8	14	2			2	5	1	4	
C. C. C. and W. P. A.....	106		106	12	7	87	106	12	7	87				5				
Miscellaneous.....	113		113	45	7	61	112	45	6	61				1			1	

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

TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1939, by State location of facility or hospital, and veterans' reported State of residence

State in which veteran is hospitalized or domiciled	Reported State of residence																									
	Total	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.....	69,287	1,364	460	1,001	6,812	898	762	104	818	1,459	1,413	309	4,535	1,695	1,030	1,174	1,339	1,156	564	1,018	2,306	2,002	1,501	874	2,529	
United States.....	68,525	1,364	460	1,001	6,812	898	762	104	818	1,459	1,413	309	4,535	1,695	1,030	1,174	1,339	1,156	564	1,018	2,306	2,002	1,501	874	2,529	
Alabama.....	1,786	645	---	38	1	2	1	1	8	122	279	---	8	4	1	3	52	116	---	5	1	3	---	158	22	
Arizona.....	548	3	285	5	65	4	2	---	3	3	3	4	23	8	5	4	2	5	---	2	8	2	3	---	8	
Arkansas.....	1,567	75	3	536	10	1	---	---	3	21	4	1	5	1	3	74	11	50	---	1	2	1	1	19	183	
California.....	7,411	7	103	11	6,449	25	3	2	6	3	7	10	49	20	14	22	7	11	---	3	14	20	15	1	28	
Colorado.....	1,179	3	26	5	18	612	1	---	2	3	2	2	15	2	4	110	6	3	1	2	1	5	4	1	53	
Connecticut.....	214	---	---	---	---	---	140	---	---	---	---	---	---	---	---	---	---	---	---	---	54	---	---	---	---	
Delaware.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
District of Columbia.....	570	2	---	---	1	---	4	1	293	8	2	2	5	3	1	1	3	1	1	67	6	1	---	2	---	
Florida.....	1,058	19	1	---	1	1	---	1	7	822	107	8	8	1	2	1	3	3	2	3	5	2	1	2	1	
Georgia.....	1,345	112	---	1	3	---	1	---	3	191	557	---	4	---	---	---	2	8	---	---	---	---	6	---	---	
Idaho.....	237	---	---	---	4	1	---	---	---	---	137	1	---	1	---	---	---	---	---	---	---	---	---	---	---	
Illinois.....	5,032	20	1	23	9	5	2	1	8	11	7	1	3,150	305	43	58	50	11	---	1	3	104	18	22	550	
Indiana.....	1,702	5	4	4	9	2	3	---	6	4	8	1	24	874	8	32	83	4	3	1	10	31	12	3	51	
Iowa.....	1,273	1	4	---	---	2	---	2	---	4	---	---	8	5	733	83	1	1	---	---	---	---	32	---	239	
Kansas.....	2,214	4	4	82	10	15	---	---	---	6	4	39	11	76	700	3	14	1	---	1	8	---	7	2	670	
Kentucky.....	915	8	---	26	4	---	---	---	5	4	12	---	43	42	1	---	537	7	1	1	2	1	---	10	62	
Louisiana.....	607	---	---	34	---	---	---	---	---	---	1	---	2	---	---	---	1	357	---	---	---	---	35	---	---	
Maine.....	1,179	---	---	---	1	1	73	---	1	---	---	1	1	---	1	---	378	---	---	408	---	---	---	---	---	
Maryland.....	1,522	---	1	3	1	1	33	136	3	5	---	4	4	---	3	4	3	---	622	2	4	1	1	2	---	
Massachusetts.....	2,482	---	---	5	1	251	1	3	1	2	---	4	1	---	---	---	152	3	1,634	3	3	---	1	---	---	
Michigan.....	1,376	3	---	1	3	2	1	1	2	---	---	12	15	1	1	2	1	---	---	3	1,236	5	---	---	7	
Minnesota.....	1,625	---	---	1	1	---	---	---	---	1	---	4	1	25	3	---	---	---	---	5	5	1,240	---	---	---	
Mississippi.....	1,744	286	---	26	8	1	2	---	5	82	48	1	14	6	2	3	7	462	2	5	3	4	461	---	12	
Missouri.....	553	1	1	2	---	---	---	---	---	---	---	100	---	6	3	6	1	---	---	---	---	---	---	---	435	
Montana.....	106	---	---	---	1	---	---	---	---	---	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Nebraska.....	205	---	---	---	---	---	---	---	---	---	---	---	1	---	12	8	---	---	---	---	---	---	---	---	---	
Nevada.....	16	---	---	---	2	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
New Hampshire.....	21	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
New Jersey.....	1,090	2	---	---	1	4	---	4	1	1	---	3	---	---	---	---	2	---	---	2	2	---	---	---	---	
New Mexico.....	301	3	14	4	11	5	1	---	1	1	---	18	3	1	9	1	5	---	---	1	1	---	---	---	12	
New York.....	6,907	2	---	---	6	2	237	14	19	5	5	---	10	4	---	---	3	1	8	13	55	8	3	---	3	
North Carolina.....	759	40	---	6	2	1	1	---	46	90	78	1	3	5	2	---	15	8	---	38	1	2	20	---	8	



TABLE 9.—United States veterans remaining under hospital treatment or domiciliary care June 30, 1939, by State location of facility or hospital and veterans' reported State of residence—Continued

State in which veteran is hospitalized or domiciled	Reported State of residence																				Unknown or outside United States					
	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas	Utah	Vermont		Virginia	Washington	West Virginia	Wisconsin	Wyoming
Grand total.....	298	658	67	237	1,489	233	6,020	1,296	247	3,027	808	672	4,259	319	912	338	1,634	2,731	209	148	1,776	1,028	760	1,847	196	955
United States.....	298	658	67	237	1,489	233	6,020	1,296	247	3,027	808	672	4,259	319	912	338	1,634	2,731	209	148	1,776	1,028	760	1,847	196	193
Alabama.....					2		1	70		3	13		6		52		76	56			35		2			
Arizona.....		4	1		3	8				10	9	3	8	1	1	1	2	15		1			3		2	2
Arkansas.....	1	3			1	5	2	5	1	5	203		3	1	1		94	227			2	2	2			3
California.....	8	16	30	2	12	39	44	6	3	30	22	42	34	2	1	6	13	72	45	2	5	2	4	17	1	40
Colorado.....		40			5	49	12	2		6	38	1	14	1	2		5	76	23	1	2	7	2	4	5	3
Connecticut.....					2									17												
Delaware.....																										
District of Columbia.....					3		12	11		5	2		19		8		4	2			85		13	1		1
Florida.....					2		17	4		4			9		4		3	3			9	1	1	1		
Georgia.....		1		1	2		7	123	1	1		1	5		209		85	9			5		1			4
Idaho.....	3		1	2								41	1						7			36		1	1	1
Illinois.....		60			3	2	13	4	8	123	33	3	22	1	5	8	43	63	1	1	6	2	24	193	6	4
Indiana.....		18			3		19	6	4	279	2	1	66		3	2	34	15			10	1	17	36		3
Iowa.....		104			3		3	1	5	2	4			1	25		1	4				2	1	6		3
Kansas.....	1	72		1	2	4	7	2	1	8	193	3	3		5		6	236	2	1	2	2	1	2	4	1
Kentucky.....							1	9		24	1	1	4				83	1			6		16			1
Louisiana.....																	1	176								
Maine.....				42	10		147						15	76	1					17						3
Maryland.....					15		28	60		9	1		369	1	4		10	2			84	2	87	1		14
Massachusetts.....				125	6		39			3		3	3	171	1		3	1		63	1					8
Michigan.....		1					9			36			10		3		5					1	1	9		4
Minnesota.....	5	28					2				1		2									1	3	117		4
Mississippi.....		4			1	2	6	5		8	15		5		14	62	89	146			3		3	1		2
Missouri.....										1																
Montana.....	99									1	1															
Nebraska.....		178																				1				
Nevada.....			13										1			5							1			
New Hampshire.....				21																						
New Jersey.....				1	816		220	1		2			15		2		2	1			1	1	1			3
New Mexico.....		2			1	89	5	1		3	18		5				1	80				1		3		
New York.....				4	431		5,176	2		35	1		789	12	3	1	4	3	1	10	11	1	14	1		9



TABLE 10.—United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year, 1919-39

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

<sup>1</sup> Status on original admission.

<sup>2</sup> Permanent status of veteran.

<sup>3</sup> 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, 1919-39

Fiscal year ended June 30	Total					Pulmonary tuberculosis					Neuropsychiatric					General						
	Grand total	Service-connected		Non-service-connected <sup>1</sup>		Total	Service-connected		Non-service-connected <sup>1</sup>		Total	Service-connected		Non-service-connected <sup>1</sup>		Total	Service-connected		Non-service-connected <sup>1</sup>			
		Number	Percent	Number	Percent		Number	Percent	Number	Percent		Number	Percent	Number	Percent		Number	Percent	Number	Percent	Number	Percent
1939	53,861	12,097	22.46	41,764	77.54	4,913	966	19.66	3,947	80.34	31,190	10,269	32.92	20,921	67.08	17,758	862	4.85	16,896	95.15		
1938	50,670	11,998	23.68	38,672	76.32	4,857	1,004	20.67	3,853	79.33	29,267	10,078	34.43	19,189	65.57	16,546	916	5.54	15,630	94.46		
1937	46,142	11,824	25.63	34,318	74.37	4,789	1,064	22.22	3,725	77.78	26,394	9,828	37.24	16,566	62.76	14,959	932	6.23	14,027	93.77		
1936	41,542	11,668	28.09	29,874	71.91	4,539	1,076	23.71	3,463	76.29	24,447	9,683	39.61	14,764	60.39	12,556	909	7.24	11,647	92.76		
1935	42,599	12,046	28.28	30,553	71.72	5,134	1,269	24.72	3,865	75.28	23,358	9,574	40.99	13,784	59.01	14,107	1,203	8.53	12,904	91.47		
1934	39,445	12,360	31.41	27,085	68.59	5,032	1,241	24.66	3,791	75.34	22,226	9,908	44.94	12,238	55.06	12,187	1,161	9.53	11,026	90.47		
1933	33,457	14,080	42.08	19,377	57.92	5,425	1,587	29.25	3,838	70.75	20,109	11,181	55.60	8,928	4.40	7,923	1,312	16.56	6,611	83.44		
1932	43,567	15,460	35.49	28,107	64.51	6,499	2,026	31.17	4,473	68.83	20,160	11,605	57.56	8,555	42.44	16,908	1,829	10.82	15,079	89.18		
1931	34,948	15,701	44.93	19,247	55.07	6,193	2,470	39.88	3,723	60.12	17,001	11,386	66.97	5,615	33.03	11,754	1,845	15.70	9,909	84.30		
1930	30,311	15,219	50.19	15,092	49.81	6,274	3,055	48.69	3,219	51.31	14,941	11,099	74.29	3,842	25.71	9,096	2,065	22.70	7,031	77.30		
1929	27,487	15,664	56.99	11,823	43.01	6,121	3,178	51.92	2,943	48.08	13,461	10,527	78.20	2,934	21.80	7,905	1,959	24.78	5,946	75.22		
1928	25,899	16,271	62.82	9,628	37.18	6,045	3,513	58.11	2,532	41.89	12,839	10,628	82.78	2,211	17.22	7,015	2,130	30.36	4,885	69.64		
1927	25,310	17,902	70.73	7,408	29.27	6,658	4,612	69.27	2,046	30.73	12,538	10,806	86.19	1,732	13.81	6,114	2,484	40.63	3,630	59.37		
1926	24,915	19,903	79.85	5,012	20.12	7,308	6,112	83.63	1,196	16.37	12,220	10,833	88.65	1,387	11.35	5,387	2,958	54.91	2,429	45.09		
1925	26,610	22,771	85.57	3,839	14.43	9,314	8,416	90.36	898	9.64	11,905	10,750	90.30	1,155	9.70	5,391	3,605	66.87	1,786	33.13		
1924	21,730	21,730	100.00	-----	-----	8,082	8,082	100.00	-----	-----	9,461	9,461	100.00	-----	-----	4,187	4,187	100.00	-----	-----		
1923	23,611	23,611	100.00	-----	-----	9,577	9,577	100.00	-----	-----	9,194	9,194	100.00	-----	-----	4,840	4,840	100.00	-----	-----		
1922	26,869	26,869	100.00	-----	-----	10,849	10,849	100.00	-----	-----	9,231	9,231	100.00	-----	-----	6,789	6,789	100.00	-----	-----		
1921	26,237	26,237	100.00	-----	-----	10,337	10,337	100.00	-----	-----	7,499	7,499	100.00	-----	-----	8,401	8,401	100.00	-----	-----		
1920	17,471	17,471	100.00	-----	-----	6,018	6,018	100.00	-----	-----	5,042	5,042	100.00	-----	-----	6,411	6,411	100.00	-----	-----		
1919	3,279	3,279	100.00	-----	-----	1,362	1,362	100.00	-----	-----	1,053	1,053	100.00	-----	-----	864	864	100.00	-----	-----		

<sup>1</sup> From 1925 through 1930—veterans remaining who were admitted under authority of sec. 202-10, World War Veterans' Act 1924. From 1931 through 1933—veterans remaining who were admitted under authority of sec. 202-10; under laws governing admissions to national homes; and examinations or observations for insurance, compensation, and disability allowance. From 1934—veterans remaining for treatment of disabilities classified as non-service-connected according to act of Mar. 20, 1933; also included with non-service are veterans remaining for emergency, observation or examination for insurance, pension or compensation, and observation or examination for diagnosis.

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

TABLE 12.—Domiciliary and hospital discharges of United States veterans showing results of hospital treatment and type of patient, fiscal year 1939

	Type of patient											
	Total			Pulmonary tuberculosis			Neuropsychiatric			General medical and surgical		
	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent
Domiciliary care.....	<sup>1</sup> 27,847	151.0										
Hospital treatment.....	<sup>2</sup> 164,760	72.4	100.00	11,190	157.9	100.00	24,343	173.9	100.00	129,227	45.8	100.00
Hospitalization complete.....	132,919	62.4	80.67	5,889	136.5	52.63	18,046	145.0	74.13	108,984	44.7	84.34
Result of treatment:												
Recovered or cured.....	8,119	34.2	4.93				736	69.6	3.02	7,383	30.6	5.72
Arrested.....	168	670.6	.10	168	670.6	1.50						
Apparently arrested.....	48	286.1	.03	48	286.1	.43						
Quiescent.....	67	489.3	.04	67	489.3	.60						
Improved.....	90,830	57.9	55.13	532	253.5	4.76	11,208	116.9	46.04	79,090	48.2	61.20
Unimproved.....	4,709	71.8	2.86	183	324.5	1.63	1,395	102.7	5.73	3,131	43.3	2.42
Died.....	10,880	185.5	6.60	1,947	215.7	17.40	1,568	668.3	6.44	7,365	74.7	5.70
Condition not stated.....	18,098	13.6	10.98	2,944	10.3	26.31	3,139	20.1	12.90	12,015	12.6	9.30
Hospitalization incomplete.....	31,841	114.0	19.33	5,301	181.7	47.37	6,297	256.9	25.87	20,243	51.8	15.66
Result of treatment:												
Apparently recovered or cured.....	277	55.5	.17				115	99.6	.47	162	24.1	.12
Improved.....	18,581	119.8	11.28	2,532	259.3	22.63	2,769	254.5	11.36	13,283	65.2	10.28
Unimproved.....	6,547	199.7	3.97	<sup>3</sup> 1,639	174.9	14.64	2,453	362.4	10.08	2,455	53.6	1.90
Condition not stated.....	6,436	12.5	3.91	1,130	17.8	10.10	963	13.7	3.96	4,343	10.8	3.36

<sup>1</sup> Includes 7,056 intrafacility transfers.<sup>2</sup> Includes 7,909 intrafacility transfers.<sup>3</sup> Includes 39 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 1910–39, and the total amounts disbursed to June 30, 1909, and 1939, for each war and regular establishment

Fiscal year	Total				War of 1812			War with Mexico						
	Living veterans		Deceased veterans		Living veterans	Deceased veterans		Living veterans		Deceased veterans				
	Number	Amount	Number	Amount	Amount	Number	Amount	Number	Amount	Number	Amount			
Total to June 30, 1939.....	\$13,702,543,800.21				\$14,019,736.48			\$32,197,054.09			\$28,748,117.32		\$32,561,548.08	
1939.....	602,757	\$307,512,130.34	239,674	\$109,191,738.02	1	\$190.00					168	\$102,844.28		
1938.....	600,848	301,276,717.25	236,105	101,491,978.72	1	840.00					195	116,687.99		
1937.....	598,510	299,659,837.31	243,427	96,370,214.81	2	840.00					221	132,776.34		
1936.....	600,562	299,000,808.47	251,470	99,991,669.31	2	1,390.00					247	154,135.42		
1935.....	585,955	278,006,898.15	252,982	96,400,271.42	4	2,681.00					294	180,316.20		
1934.....	581,225	227,797,923.21	257,630	93,578,863.67	7	3,222.50					351	198,558.20		
1933.....	997,918	428,456,151.69	272,749	122,103,190.54	7	3,906.67		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	1,043.86		478	325,050.46		
1931.....	790,782	364,652,558.50	289,205	123,736,384.42	8	5,391.00			110.00		547	344,975.00		
1930.....	542,610	290,474,891.10	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	2,239.26		730	470,454.35		
1928.....	516,566	286,640,666.14	317,798	124,124,672.17	14	8,903.34		4	5,886.00		845	538,520.46		
1927.....	489,805	277,854,011.13	326,575	125,775,666.43	17	9,805.66		6	7,732.39		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	333,609	123,583,895.22	21	9,392.00		17	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	116,383.00		3,064	767,471.25		
1917.....	370,147	105,714,609.65	302,964	55,180,444.29	109	18,701.94		384	158,134.59		3,422	683,920.80		
1916.....	403,372	112,861,836.71	306,200	46,293,253.21	115	18,848.00		513	213,118.76		3,785	590,161.78		
1915.....	437,723	118,785,570.50	310,424	46,732,695.64	134	22,348.90		680	277,029.20		4,253	648,817.40		
1914.....	470,623	125,083,254.33	314,616	47,334,291.93	170	27,532.40		893	354,799.79		4,699	705,729.95		
1913.....	503,633	126,921,705.15	316,567	47,249,955.65	199	32,171.07		1,142	411,416.35		5,123	773,283.55		
1912.....	538,362	105,131,824.09	321,932	47,854,609.63	238	37,819.20		1,313	341,756.88		5,533	826,428.73		
1911.....	570,456	109,468,260.63	321,642	47,856,899.72	279	44,347.45		1,639	428,221.22		5,982	894,696.89		
1910.....	602,622	112,366,059.23	318,461	47,607,996.85	338	51,279.90		2,042	521,385.79		6,359	942,598.86		
1909 and prior years.....	\$3,913,082,513.73				\$14,019,736.48			\$31,737,660.36			\$25,517,653.00		\$16,977,131.07	

<sup>1</sup> Accrued disability payments.

<sup>2</sup> 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 1910-39, and the total amounts disbursed to June 30, 1909, and 1939, for each war and regular establishment—Continued

Fiscal year	Indian wars				Civil War				Spanish-American War			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1939	\$46,226,912.66		\$33,824,392.91		\$8,006,583,061.14				\$1,189,902,617.63		\$222,273,109.89	
1939	2,525	\$1,854,131.99	4,251	\$1,564,663.34	3,516	\$4,622,304.21	57,915	\$23,556,447.43	165,710	\$105,065,718.76	55,982	\$20,232,011.22
1938	2,814	1,889,161.99	4,426	1,628,059.30	5,048	6,448,255.46	66,873	32,784,881.19	170,755	98,850,424.84	53,345	19,332,693.49
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	4,643	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	7,080,839.78
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	5,274	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	11,383,679.97
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	10,615,896.56
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	590,765.53	106,844	85,735,598.99	226,650	85,870,924.28	122,388	24,233,115.94	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	132,105,620.62	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	1,747,172.50
1920	3,521	1,209,715.83	2,483	536,593.14	243,029	112,335,359.85	290,100	90,250,946.19	23,144	3,023,119.18	7,288	1,600,979.73
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	145,099.07	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	745,593.73
1914	915	225,664.88	2,182	334,582.52	429,646	118,780,198.65	298,433	44,597,352.88	24,250	3,132,372.53	4,660	775,137.00
1913	1,066	176,292.72	2,330	351,371.38	462,704	120,521,829.00	299,663	44,376,043.48	24,160	3,240,844.86	4,855	830,323.56
1912	1,210	143,853.04	2,439	372,550.95	497,625	99,073,820.25	304,373	44,902,414.81	23,841	3,130,991.22	5,009	840,094.83
1911	1,887	168,638.24	2,629	406,308.28	530,290	103,999,691.88	303,466	44,832,093.63	23,383	3,110,900.63	5,107	840,350.62
1910	1,560	184,294.60	2,822	437,214.93	563,057	106,500,468.97	299,795	44,525,862.10	22,783	2,970,601.92	5,106	837,317.99
1909 and prior years	\$3,641,888.55		\$6,353,720.92		\$3,686,461,840.35				\$19,352,369.39		\$7,031,435.82	

Fiscal year	Regular Establishment				World War							
	Living veterans		Deceased veterans		Living veterans							
	Number	Amount	Number	Amount	Pensions		Compensation service connection		Emergency officers' retirement		Disability allowance or nonservice	
					Number	Amount	Number	Amount	Number	Amount	Number	Amount
Total to June 30, 1939.	\$130,212,897.18		\$40,649,482.47		\$2,880,403,064.13				\$65,905,887.75		\$270,459,309.29	
1939	34,185	\$8,929,468.26	9,415	\$2,910,175.04			342,072	\$166,948,863.01	1,813	\$2,991,326.30	52,936	\$17,100,317.81
1938	33,062	8,868,785.83	8,725	2,645,831.53			340,590	166,875,363.36	1,831	3,117,229.96	46,748	15,227,497.81
1937	33,036	8,947,027.17	8,109	2,407,076.75			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	3,655,087.62	3,699	847,588.90	45	11,310.00	262,138	153,090,387.74	4,243	4,795,658.76		
1928	13,665	3,255,866.50	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	1,082,650.43	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	2,510,379.27	4,397	886,762.61								
1912	14,373	2,433,074.20	4,340	875,301.11								
1911	13,757	2,358,731.34	4,179	839,102.85								
1910	13,180	2,187,267.05	4,041	813,723.07								
1909 and prior years	\$11,163,226.74		\$4,343,801.28									

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 1910–39, and the total amounts disbursed to June 30, 1909, and 1939, for each war and regular establishment—Continued

Fiscal year	World War—Continued										Unclassified <sup>3</sup>		
	Living veterans—Con.		Deceased veterans						Total			Amount	
	Total		Pensions		Compensation service connection		Compensation non-service connection		Total				
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
Total to June 30, 1939.....	\$3, 216, 768, 261. 17		\$611, 308, 076. 27						\$10, 755, 107. 38		\$622, 063, 183. 65		<sup>3</sup> \$86, 513, 425. 54
1939.....	396, 821	\$187, 040, 507. 12			99, 822	\$51, 436, 165. 79	12, 220	\$4, 389, 240. 92	112, 042	\$55, 825, 406. 71			
1938.....	389, 169	185, 220, 091. 13			<sup>4</sup> 95, 118	42, 359, 416. 32	7, 422	2, 623, 668. 90	102, 540	44, 983, 085. 22			
1937.....	379, 963	183, 315, 298. 17			99, 032	34, 301, 524. 70	5, 050	1, 851, 982. 87	104, 082	36, 153, 507. 57			
1936.....	377, 024	185, 375, 770. 67			99, 659	34, 542, 723. 57	2, 994	1, 237, 550. 63	102, 653	35, 780, 274. 20			
1935.....	372, 157	186, 129, 825. 82			99, 394	33, 068, 638. 75	1, 970	652, 664. 06	101, 364	33, 721, 302. 81			
1934.....	363, 685	151, 411, 651. 61			99, 229	32, 785, 871. 92			99, 229	32, 785, 871. 92			
1933.....	755, 235	279, 989, 426. 13	11	\$3, 555. 60	98, 628	35, 582, 820. 61			98, 639	35, 586, 376. 21			
1932.....	742, 695	276, 561, 186. 24	12	3, 548. 00	97, 448	36, 715, 575. 33			97, 460	36, 719, 123. 33			
1931.....	535, 261	222, 538, 236. 76	12	4, 055. 60	93, 334	31, 441, 567. 26			93, 346	31, 445, 622. 86			
1930.....	285, 666	166, 274, 152. 22	15	4, 529. 00	90, 954	32, 965, 924. 87			90, 969	32, 970, 453. 87			
1929.....	266, 426	157, 897, 356. 50	17	4, 776. 00	87, 668	31, 044, 407. 08			87, 635	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, 055	106, 798, 612. 10	29	8, 694. 53	51, 339	16, 566, 881. 68			51, 368	16, 575, 576. 21			
1921.....	155, 023	103, 744, 827. 57	32	8, 875. 40	47, 559	17, 576, 744. 83			47, 591	17, 585, 620. 23	4, 978. 13		
1920.....	134, 484	82, 032, 490. 76	52	17, 021. 15	42, 045	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. 05		
1912.....											328. 50		
1911.....											2, 057. 32		
1910.....											2, 040. 90		
1909 and prior years.....											<sup>3</sup> \$86, 484, 049. 77		

<sup>3</sup> Includes \$70,000,000 disbursed for War of the Revolution.

<sup>4</sup> 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, 1910-39

Year	Average for all wars, veterans			War of 1812, veterans	War with Mexico, veterans			Indian wars, veterans		
	Living	Deceased	Total	Deceased	Living	Deceased	Total	Living	Deceased	Total
1939	\$503.35	\$454.28	\$459.39	\$240.00		\$578.71	\$578.71	\$726.36	\$357.94	\$495.29
1938	496.20	426.94	476.66	240.00		577.48	577.48	683.83	357.98	484.63
1937	489.79	387.88	460.33	420.00		578.50	578.50	529.94	357.98	427.53
1936	483.61	392.62	456.76	420.00		576.39	576.39	526.94	357.95	430.65
1935	448.10	382.52	428.32	510.00		579.35	579.35	528.81	357.88	434.98
1934	452.41	384.66	431.60	514.29		581.40	581.40	534.07	357.48	443.45
1933	400.15	401.69	400.48	514.29		582.07	582.07	583.45	357.76	448.73
1932	408.54	403.90	407.51	514.29		583.68	583.68	529.70	358.95	450.12
1931	451.27	411.45	440.61	525.00		580.69	580.69	519.35	358.62	447.79
1930	513.94	404.37	475.08	540.00		586.32	586.32	513.16	359.10	446.22
1929	512.94	407.00	473.97	567.27	\$864.00	587.11	587.49	505.76	359.32	444.58
1928	516.92	382.00	465.53	574.29	972.00	588.21	590.02	496.20	357.74	439.95
1927	531.77	369.04	466.67	578.82	1,008.00	588.02	590.61	479.37	355.70	424.72
1926	489.58	350.93	432.12	360.00	805.33	358.87	362.56	242.89	148.73	200.86
1925	454.07	343.79	407.51	360.00	708.71	358.60	363.27	243.23	149.32	202.28
1924	464.01	344.01	411.23	353.45	719.23	357.62	365.26	241.70	148.89	201.79
1923	479.01	343.24	419.45	354.60	729.31	357.56	368.37	242.12	149.59	203.36
1922	499.21	345.71	431.35	355.59	712.44	357.30	370.59	241.06	148.79	202.72
1921	509.49	347.11	436.41	356.63	692.26	357.09	373.37	240.99	148.80	203.71
1920	421.93	290.36	357.56	232.73	414.36	229.66	240.29	239.72	148.84	203.49
1919	395.10	295.80	345.64	210.52	368.04	230.56	240.56	240.27	150.02	206.78
1918	279.14	294.22	286.29	207.52	359.46	212.71	225.36	239.57	148.22	200.41
1917	274.42	195.56	238.92	202.57	359.34	204.39	220.02	229.45	145.65	166.14
1916	298.85	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
1939	\$1,163.58	\$458.06	\$498.44	\$632.11	\$367.66	\$565.42	\$262.94	\$305.23	\$272.07
1938	1,136.42	459.01	506.56	584.52	368.48	533.09	264.86	298.76	271.93
1937	1,129.54	460.63	517.18	549.37	369.96	509.39	265.99	299.06	272.50
1936	1,046.73	462.00	520.13	523.24	370.52	490.61	227.55	295.58	240.73
1935	1,060.37	462.75	532.60	387.52	286.10	368.06	223.51	279.53	233.82
1934	1,078.10	464.68	551.07	389.51	284.69	371.18	219.76	260.11	226.43
1933	1,086.64	467.73	566.57	523.02	381.03	499.41	235.84	206.25	230.00
1932	1,087.05	469.09	581.43	516.28	362.94	492.15	241.41	216.32	236.42
1931	1,076.24	469.63	593.69	473.33	385.98	460.48	236.82	220.62	233.64
1930	851.90	451.91	542.39	388.61	388.50	388.59	235.09	218.98	231.92
1929	850.25	451.10	550.35	373.27	390.86	375.69	218.49	223.11	219.42
1928	847.48	406.38	527.56	356.86	393.67	361.90	223.64	216.85	222.23
1927	846.63	385.00	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	164.84	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	284.16	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, 1910-39—Continued

Year	World War									
	Living veterans					Deceased veterans				
	Pensions	Compensation (service-connected)	Disability allowance or non-service	Emergency officers' retirement pay	Total	Pensions	Compensation		Total	
							Service-connected	Non-service-connected		
									Total	
1939		\$479.18	\$318.55	\$1,632.58	\$463.02		\$531.22	\$350.56	\$511.52	\$473.70
1938		481.39	319.95	1,637.19	467.44		457.42	355.48	450.04	463.81
1937		481.64	320.21	1,640.91	469.58		351.08	352.99	351.17	444.12
1936		481.69	319.44	1,638.41	471.13		352.06	356.55	352.19	445.09
1935		481.43	315.16	1,627.64	471.58		347.99	359.20	348.20	445.17
1934		476.08	307.32	1,617.42	467.12		337.04		337.04	439.24
1933	\$240.67	524.42	189.05	1,653.60	350.22	\$283.64	336.46		336.45	348.63
1932	234.95	529.43	193.19	1,683.31	354.86	300.00	335.75		335.75	352.64
1931	249.95	532.60	199.22	1,686.91	403.32	284.00	334.83		334.83	393.15
1930	254.45	528.69		1,682.13	553.21	278.40	330.77		330.76	499.48
1929	253.33	528.98		1,688.42	547.40	275.29	329.55		329.54	493.45
1928	247.15	539.31			539.26	280.94	327.91		327.90	486.52
1927	241.00	541.44			541.38	283.76	326.83		326.82	486.94
1926	221.88	474.14			474.08	285.47	324.34		324.33	435.40
1925	215.02	452.78			452.72	294.86	317.31		317.30	420.55
1924	226.29	445.60			445.53	288.00	306.93		306.93	411.63
1923	235.59	445.87			445.81	250.34	307.87		307.84	413.78
1922	226.24	448.30			448.22	265.24	315.68		315.65	418.02
1921	232.01	448.81			448.72	251.63	315.99		315.94	417.53
1920	224.84	449.32			449.19	231.69	316.44		316.33	417.00
1919	236.07	378.92			378.57	230.67	318.30		318.10	348.64
1918	219.50	332.27			329.98	225.75	319.19		317.16	322.85

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, 1939 (exclusive of insurance and adjusted compensation)

	Total		Public acts		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
Grand total	842,431	\$412,276,506	835,927	\$409,883,190	6,504	\$2,332,316
Living veterans	602,757	303,398,172	601,811	303,181,404	946	2,176,768
Deceased veterans	239,674	108,878,334	234,116	106,701,786	5,558	2,176,548
War of 1812: Deceased veterans	1	240			1	240
Mexican War: Deceased veterans	168	97,224	154	92,400	14	4,824
Indian Wars	6,776	3,355,668	6,655	3,230,024	121	25,644
Living veterans	2,525	1,834,068	2,472	1,824,708	53	9,360
Deceased veterans	4,251	1,521,600	4,183	1,605,316	68	16,284
Civil War	61,431	30,619,878	56,483	28,641,618	4,948	1,975,260
Living veterans	3,516	4,091,160	3,493	4,071,600	33	19,560
Deceased veterans	57,915	26,528,718	53,000	24,570,018	4,915	1,958,700
Spanish-American War	221,592	125,292,540	221,420	125,242,428	172	50,112
Living Veterans	165,710	104,747,148	165,598	104,715,780	112	31,368
Service-connected and special-act cases	1,798	1,525,320	1,686	1,493,952	112	31,368
Non-service-connected	163,912	103,221,828	163,912	103,221,828		
Deceased veterans	55,882	20,545,392	55,822	20,526,648	60	18,744
Service-connected and special-act cases	1,543	590,844	1,483	572,100	60	18,744
Non-service-connected	54,339	19,954,548	54,339	19,954,548		
World War	508,863	241,048,692	508,860	241,046,772	3	1,920
Living veterans	396,821	183,737,292	396,818	183,735,372	3	1,920
Service-connected and special-act cases	342,072	163,914,744	342,069	163,912,824	3	1,920
Non-service-connected	52,936	16,862,688	52,936	16,862,688		
Emergency officers' retirement pay	1,813	2,959,860	1,813	2,959,860		
Deceased veterans	112,042	57,311,400	112,042	57,311,400		
Service-connected	99,822	53,027,580	99,822	53,027,580		
Non-service-connected	12,220	4,283,820	12,220	4,283,820		
Regular Establishment	43,600	11,862,264	42,355	11,529,948	1,245	332,316
Living veterans	34,185	8,988,504	33,440	8,833,944	745	154,560
Deceased veterans	9,415	2,873,760	8,915	2,696,004	500	177,756

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, 1923-39

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total <sup>1</sup>			
	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value
<b>GRAND TOTAL</b>																				
1939	342,072	100.00	\$13,659,582	\$39.93	44,213	12.92	\$1,452,220	\$32.85	1,813	0.53	\$163,677	\$90.28	263,955	77.17	\$8,843,541	\$33.59	32,091	9.38	\$3,200,124	\$99.72
1938	340,590	100.00	13,663,096	40.12	51,142	15.02	1,675,890	32.77	1,874	.55	169,637	90.52	255,148	74.91	8,581,781	33.63	32,426	9.52	3,235,788	99.79
1937	336,528	100.00	13,507,032	40.14	65,403	19.43	2,111,389	32.23	2,109	.63	190,343	90.25	237,113	70.46	8,023,558	33.85	31,903	9.48	3,176,712	99.57
1936	337,767	100.00	13,558,242	40.14	74,770	22.13	2,399,034	32.09	2,261	.68	204,144	90.29	223,236	67.59	7,734,536	33.88	32,450	9.60	3,220,423	93.24
1935	336,876	100.00	13,515,117	40.12	84,436	25.06	2,665,645	31.57	2,723	.81	247,336	90.84	217,322	64.51	7,403,120	34.05	32,395	9.62	3,195,958	98.65
1934	332,216	100.00	13,180,139	39.67	74,742	22.50	2,339,808	31.97	3,122	.94	295,354	94.61	223,632	67.33	7,433,851	33.26	30,670	9.23	3,058,115	99.65
1933	336,710	100.00	14,714,893	43.70	109,930	32.65	3,704,895	33.70	11,481	3.41	1,072,173	83.29	179,242	53.23	6,293,291	35.14	36,057	10.71	3,639,594	100.94
1932	328,658	100.00	14,500,192	44.12	106,811	32.50	3,649,544	34.17	12,318	3.74	1,145,309	92.93	173,645	52.84	6,104,997	35.16	35,884	10.92	3,630,331	100.33
1931	299,288	100.00	13,253,319	44.38	91,392	30.53	3,172,633	34.71	11,577	3.87	1,054,916	91.99	161,788	54.05	5,644,497	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	2,850,938	35.07	11,651	4.17	1,053,294	90.40	152,001	54.37	5,207,747	34.29	34,592	12.38	3,203,788	92.62
1929	262,138	100.00	11,555,558	44.08	72,699	27.70	2,533,036	34.95	11,859	4.52	1,052,927	88.79	144,548	55.14	4,923,285	34.08	33,122	12.64	3,033,340	91.73
1928	257,536	100.00	11,574,308	44.94	66,445	25.80	2,290,856	31.48	14,093	5.46	1,247,014	88.67	143,721	55.81	4,694,335	34.75	33,307	13.21	2,925,930	90.90
1927	243,611	100.00	10,991,795	45.12	64,304	26.40	2,147,180	33.39	17,932	7.36	1,574,655	87.81	129,187	53.03	4,344,030	33.63	32,137	12.43	2,842,113	91.34
1926	226,484	100.00	8,948,740	39.51	72,876	32.18	1,999,535	27.44	21,939	9.68	1,897,505	86.49	103,518	45.71	2,493,700	24.14	28,151	12.43	2,552,950	90.69
1925	211,644	100.00	7,935,670	37.79	81,632	38.57	1,827,835	22.39	26,595	12.55	2,304,685	86.69	81,593	38.53	1,761,175	21.60	21,879	10.34	2,091,975	95.62
1924	179,037	100.00	6,618,270	37.13	83,339	46.55	1,789,725	21.40	21,930	12.28	1,905,075	86.67	56,976	31.82	1,268,345	19.26	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	29,032	15.87	2,499,200	85.89	20,553	11.23	567,075	27.58	13,788	7.53	1,334,490	100.41
<b>NEUROPSYCHIATRIC DISEASES</b>																				
1939	67,366	19.69	\$3,412,200	\$50.65	13,916	4.06	\$498,130	\$35.80	647	0.19	\$51,968	\$80.32	37,165	10.87	\$1,412,343	\$38.00	15,638	4.57	\$1,449,759	\$92.71
1938	66,898	19.64	3,404,867	50.90	16,190	4.75	576,650	35.62	659	.19	53,623	81.37	34,311	10.07	1,311,188	33.21	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	3,204,900	51.13	23,009	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	3,200,565	50.91	24,553	7.29	848,513	34.56	872	.26	70,580	80.91	23,167	6.87	928,017	40.06	15,455	4.59	1,413,477	91.46
1934	59,795	18.00	3,021,451	50.53	20,133	6.06	714,722	35.50	759	.23	66,094	87.08	24,743	7.45	947,162	38.28	14,160	4.26	1,293,473	91.35
1933	69,350	20.60	3,904,962	56.28	31,425	9.33	1,208,171	38.45	3,581	1.06	314,007	87.80	15,649	4.65	646,270	41.30	18,725	5.58	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	1,693,378	91.36
1931	62,490	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	3,776	1.29	272,406	80.69	12,740	4.86	483,116	37.95	17,743	6.76	1,389,971	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	17,030	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	6.03	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	5,238	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	521,310	83.45	1,055	.58	36,790	34.87	5,153	2.81	514,750	99.89

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

TABLE 16.—World War compensation—Service-connected active disability awards; comparative analysis of type of major disability, by extent of disability at the end of each fiscal year, 1923-39—Continued

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total <sup>1</sup>			
	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
TUBERCULOSIS																				
1939	55,634	16.27	\$2,968,637	\$53.36	2,125	0.62	\$125,184	\$58.91	373	0.11	\$32,760	\$87.83	46,303	13.54	\$2,146,849	\$46.37	6,833	2.00	\$663,844	\$97.15
1938	56,389	16.56	3,026,205	53.67	2,541	.75	151,608	59.66	408	.12	35,583	87.21	46,339	13.61	2,148,970	46.37	7,101	2.08	690,044	97.18
1937	56,953	16.92	3,070,957	53.92	3,276	.97	193,845	59.17	496	.15	43,240	87.18	45,879	13.63	2,125,549	46.33	7,302	2.17	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	1.26	246,332	57.78	747	.22	65,450	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	2,080,733	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	3,551,692	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	1,015,911	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	3,905,823	64.36	4,516	1.75	283,192	62.71	6,642	2.58	604,809	91.06	38,701	15.03	1,904,379	49.21	10,831	4.21	1,113,442	102.80
1927	57,748	23.70	3,830,365	66.33	6,036	2.48	336,400	55.73	9,418	3.86	855,845	90.87	31,040	12.74	1,477,120	47.59	11,254	4.62	1,161,000	103.16
1926	48,150	21.26	2,858,435	59.37	13,702	6.05	504,545	36.82	11,853	5.23	1,066,280	89.96	12,019	5.31	201,960	16.80	10,576	4.67	1,085,650	102.65
1925	45,839	21.66	2,873,565	62.69	16,339	7.72	545,375	33.38	14,824	7.00	1,312,175	88.52	5,515	2.61	81,990	14.87	9,161	4.33	934,025	101.96
1924	39,099	21.84	2,428,400	62.10	16,774	9.37	569,780	33.97	12,278	6.86	1,079,147	87.89	2,685	1.50	39,425	14.68	7,362	4.11	739,695	100.47
1923	41,551	22.70	2,721,530	65.50	18,221	9.95	630,400	34.60	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																				
1939	219,072	64.04	\$7,278,725	\$33.23	28,172	8.24	\$828,906	\$29.42	793	0.23	\$78,949	\$99.56	180,487	52.76	\$5,284,349	\$29.28	9,620	2.81	\$1,086,521	\$112.94
1938	217,303	63.80	7,232,024	33.28	32,411	9.52	947,632	29.24	807	.24	80,431	99.67	174,498	51.23	5,121,623	29.35	9,587	2.81	1,082,338	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	1,039,330	112.95
1935	213,688	63.43	7,052,360	33.00	55,620	16.51	1,570,798	28.24	1,104	.32	111,351	100.86	148,091	43.96	4,366,922	29.49	8,773	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	23.65	8,756	2.64	988,000	112.84
1933	203,398	60.41	6,979,563	34.31	72,442	21.52	2,110,535	29.26	4,613	1.37	445,324	96.54	118,433	35.17	3,499,784	29.65	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	23.57	7,576	2.30	878,125	115.91
1931	177,119	59.18	6,084,840	34.35	68,190	19.44	1,742,793	29.95	4,126	1.38	392,122	95.21	107,949	36.07	3,153,987	29.22	6,854	2.29	795,238	116.03
1930	164,994	58.70	5,521,003	33.65	60,503	18.06	1,511,965	29.94	3,950	1.41	370,165	93.84	103,561	37.05	2,943,899	28.43	6,080	2.18	694,474	114.22
1929	149,398	56.99	4,953,065	33.19	43,708	16.67	1,290,418	29.52	3,677	1.40	339,668	92.24	96,447	36.79	2,693,632	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	91.82	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	28.79	4,048	1.66	367,829	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	371,773	89.26	81,698	36.06	1,974,655	24.18	4,361	1.92	491,975	112.81
1925	120,960	57.15	3,094,400	25.53	44,241	20.90	850,855	19.23	4,541	2.14	398,069	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	1,035,845	22.03	2,481	1.39	261,025	105.45
1923	113,283	61.87	2,688,830	23.74	85,660	46.79	1,405,075	16.40	6,271	3.42	537,790	85.76	19,189	10.48	524,285	27.32	2,163	1.18	221,680	102.49

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

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, 1939

Extent of disability and degree of impairment	Grand total				Neuropsychiatric diseases										
	Number	Percent of grand total	Monthly value	Average monthly value	Endocrines		Nervous system		Psychiatric diseases		Total				
					Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of total neuropsychiatric	Percent of degree of impairment	Monthly value	Average monthly value
Grand total.....	342,072	100.00	\$13,659,562	\$39.93	3,582	\$145,481	46,804	\$1,966,376	16,980	\$1,300,343	67,366	100.00	19.69	\$3,412,200	\$50.65
Total, partial ratings.....	308,168	90.09	10,295,761	33.41	3,139	101,646	43,103	1,576,486	4,839	232,341	51,081	75.83	16.58	1,910,473	37.40
No disability.....	1,836	.54	45,780	24.93											
10 to 19 percent.....	82,606	24.15	1,076,685	13.03	731	9,551	5,071	69,132	541	5,747	6,343	9.41	7.68	84,430	13.31
20 to 29 percent.....	102,173	29.87	3,204,097	31.36	1,021	23,389	13,695	320,856	233	5,283	14,949	22.19	14.63	349,528	23.38
30 to 39 percent.....	43,438	12.70	1,474,762	33.95	504	16,096	7,466	240,902	164	5,031	8,134	12.08	18.72	262,029	32.21
40 to 49 percent.....	24,681	7.21	1,072,911	43.47	212	8,670	4,634	193,761	707	26,572	5,553	8.25	22.50	229,003	41.24
50 to 59 percent.....	22,591	6.61	1,168,819	51.74	198	9,925	5,727	292,440	1,190	57,822	7,115	10.56	31.50	350,187	50.62
60 to 69 percent.....	12,840	3.75	818,117	63.72	102	6,247	2,787	173,164	569	31,736	3,458	5.13	25.93	211,147	61.06
70 to 79 percent.....	10,590	3.10	780,847	73.73	202	14,149	2,173	156,595	1,037	73,641	3,472	5.15	32.79	244,385	70.39
80 to 89 percent.....	5,931	1.73	509,217	85.86	154	12,245	1,440	118,682	323	25,221	1,917	2.85	32.32	156,148	81.45
90 to 99 percent.....	1,432	.43	144,526	97.52	15	1,374	110	10,934	15	1,288	140	.21	9.45	13,616	97.26
Temporary partial.....	44,213	12.92	1,452,220	32.85	892	27,831	11,802	413,461	1,222	56,838	13,916	20.66	31.47	498,130	35.80
10 to 19 percent.....	11,097	3.24	146,179	13.17	200	2,541	1,205	17,097	82	369	1,437	2.13	12.95	20,007	13.92
20 to 29 percent.....	12,136	3.55	275,279	22.77	328	7,215	4,430	101,570	32	1,732	4,840	7.18	39.88	110,517	22.83
30 to 39 percent.....	5,520	1.70	193,405	35.23	103	3,254	1,610	51,905	24	734	1,737	2.58	29.85	55,803	32.18
40 to 49 percent.....	4,394	1.28	181,218	41.24	62	2,540	1,293	52,306	259	9,039	1,614	2.40	36.73	63,885	39.58
50 to 59 percent.....	4,290	1.26	214,016	49.78	64	3,193	1,546	76,812	287	12,919	1,897	2.82	44.13	92,834	43.94
60 to 69 percent.....	2,335	.68	139,037	59.54	35	1,989	771	45,943	207	10,715	1,013	1.50	43.38	58,644	57.89
70 to 79 percent.....	2,718	.80	188,158	69.23	68	4,703	701	48,356	271	16,837	1,040	1.54	38.26	69,896	67.21
80 to 89 percent.....	967	.28	76,115	78.71	29	2,238	223	17,476	54	3,965	306	.46	31.61	23,679	77.38
90 to 99 percent.....	447	.13	37,813	84.59	3	251	23	1,996	6	528	32	.05	7.16	2,775	86.72

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, 1939—Continued

Extent of disability and degree of impairment	Grand total				Neuropsychiatric diseases										
	Number	Percent of grand total	Monthly value	Average monthly value	Endocrines		Nervous system		Psychiatric diseases		Total				
					Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of total neuropsychiatric	Percent of degree of impairment	Monthly value	Average monthly value
Permanent partial.....	263,955	77.17	\$8,843,541	\$33.50	2,247	.\$73,815	31,301	\$1,163,025	3,617	\$175,503	37,165	55.17	14.08	\$1,412,343	\$38.00
No disability.....	1,836	.54	45,780	24.93											
10 to 19 percent.....	71,509	20.91	930,506	13.01	531	7,010	3,896	52,035	509	5,378	4,906	7.28	6.86	64,423	13.13
20 to 29 percent.....	90,037	26.32	2,927,818	32.52	693	16,174	9,265	219,286	151	3,551	10,109	15.01	11.23	239,011	23.64
30 to 39 percent.....	37,618	11.00	1,281,357	34.06	401	12,842	5,855	188,997	140	4,297	6,397	9.50	17.00	206,136	32.22
40 to 49 percent.....	20,287	5.93	891,693	43.95	150	6,130	3,341	141,455	448	17,533	3,939	5.85	19.42	165,118	41.92
50 to 59 percent.....	18,292	5.35	954,803	52.20	134	6,822	4,181	215,623	903	44,903	5,218	7.71	28.53	267,353	51.24
60 to 69 percent.....	10,505	3.07	679,030	64.64	67	4,261	2,016	127,221	362	21,021	2,445	3.63	23.27	152,503	62.37
70 to 79 percent.....	7,872	2.30	592,659	75.29	134	9,446	1,472	103,239	826	56,804	2,432	3.61	30.89	174,459	71.75
80 to 89 percent.....	4,964	1.45	433,102	87.25	125	10,007	1,217	101,206	269	21,256	1,611	2.39	32.45	132,469	82.23
90 to 99 percent.....	1,035	.30	106,713	103.10	12	1,123	87	8,953	9	760	108	.16	10.44	10,841	100.38
Temporary total.....	1,813	.53	163,677	90.28	29	2,733	136	12,102	482	37,133	647	.96	35.69	51,968	80.32
Permanent total.....	32,012	9.36	3,181,034	90.37	414	11,102	3,551	374,337	11,658	1,030,689	15,623	23.19	48.80	1,446,108	92.56
Double permanent total.....	79	.02	19,090	241.65			14	3,451	1	200	15	.02	18.99	3,651	243.40

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, 1939—Continued

Extent of disability and degree of impairment	Tuberculosis					General medical and surgical conditions				
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value	Average monthly value
Grand total.....	55,634	100.00	16.27	\$2,968,637	\$53.36	219,072	100.00	64.04	\$7,278,725	\$33.23
Total, partial ratings.....	48,428	87.05	15.71	2,272,033	46.92	208,659	95.25	67.71	6,113,255	29.30
No disability.....						1,836	.84	100.00	45,780	24.93
10 to 19 percent.....	113	.21	.14	1,366	12.09	76,150	34.76	92.18	990,889	13.01
20 to 29 percent.....	37,558	67.51	36.76	1,703,596	45.36	49,666	22.67	48.61	1,150,973	23.17
30 to 39 percent.....	3,596	6.46	8.28	166,336	46.26	31,708	14.47	73.00	1,046,397	33.00
40 to 49 percent.....	2,024	3.64	8.20	95,796	47.33	17,104	7.81	69.30	748,112	43.74
50 to 59 percent.....	2,590	4.66	11.46	129,927	50.16	12,886	5.88	57.04	678,705	52.67
60 to 69 percent.....	573	1.03	4.46	32,796	57.24	8,809	4.02	68.61	574,174	65.18
70 to 79 percent.....	1,203	2.16	11.36	81,362	67.63	5,915	2.70	55.85	455,100	76.94
80 to 89 percent.....	413	.74	6.96	31,532	76.35	3,601	1.65	60.72	321,637	89.29
90 to 99 percent.....	358	.64	24.15	29,322	81.91	984	.45	66.40	101,588	103.24
Temporary partial.....	2,125	3.82	4.81	125,184	58.91	28,172	12.86	63.72	828,906	29.42
10 to 19 percent.....	9	.02	.08	96	10.67	9,651	4.41	86.97	126,076	13.06
20 to 29 percent.....	11	.02	.09	262	23.82	7,285	3.32	60.03	165,500	22.72
30 to 39 percent.....	396	.71	6.80	17,869	45.12	3,687	1.68	63.35	119,643	32.45
40 to 49 percent.....	437	.79	9.95	20,244	46.32	2,343	1.07	53.32	97,089	41.44
50 to 59 percent.....	86	.16	2.00	4,425	51.47	2,316	1.06	53.87	116,756	50.41
60 to 69 percent.....	158	.28	6.77	7,892	49.95	1,164	.53	49.85	72,501	62.29
70 to 79 percent.....	464	.83	17.07	30,122	64.92	1,214	.55	44.67	88,140	72.60
80 to 89 percent.....	249	.45	25.75	18,551	74.50	412	.19	42.61	33,885	82.25
90 to 99 percent.....	315	.56	70.47	25,722	81.66	100	.05	22.37	9,316	93.16

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, 1939—Continued

Extent of disability and degree of impairment	Tuberculosis					General medical and surgical conditions				
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Average monthly value	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value	Average monthly value
Permanent partial.....	46,303	83.23	17.54	\$2,146,849	\$46.37	180,487	82.39	68.38	\$5,284,349	\$29.28
No disability.....						1,836	.84	100.00	45,780	24.93
10 to 19 percent.....	104	.19	.15	1,270	12.21	66,499	30.35	92.99	864,813	13.00
20 to 29 percent.....	37,547	67.49	41.70	1,703,334	45.37	42,381	19.35	47.07	985,473	23.25
30 to 39 percent.....	3,200	5.75	8.51	148,467	46.40	28,021	12.79	74.49	926,754	33.07
40 to 49 percent.....	1,587	2.85	7.82	75,552	47.61	14,761	6.74	72.76	651,023	44.10
50 to 59 percent.....	2,504	4.50	13.69	125,501	50.12	10,570	4.82	57.78	561,949	53.16
60 to 69 percent.....	415	.75	3.95	24,904	60.01	7,645	3.49	72.78	501,673	65.62
70 to 79 percent.....	739	1.33	9.39	51,240	69.34	4,701	2.15	59.72	366,960	78.06
80 to 89 percent.....	164	.29	3.31	12,981	79.15	3,189	1.46	64.24	287,652	90.20
90 to 99 percent.....	43	.08	4.15	3,600	83.72	884	.40	85.41	92,272	104.38
Temporary total.....	373	.67	20.57	32,760	87.83	793	.36	43.74	78,949	99.56
Permanent total.....	6,832	12.28	21.34	663,594	97.13	9,557	4.36	29.86	1,071,332	112.10
Double permanent total.....	1		1.26	250	250.00	63	.03	79.75	15,189	241.10

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, 1939

	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.....	46,026	\$1,615,897	\$35.11	44,213	\$1,452,220	\$32.85	1,813	\$163,677	\$90.28
Without dependents.....	8,732	233,288	26.72	8,480	219,170	25.85	252	14,118	56.02
With dependents.....	37,294	1,382,609	37.07	35,733	1,233,050	34.51	1,561	149,559	95.81
Total dependents.....	113,973	251,618	17.55	108,916	249,683	16.99	5,057	31,935	120.46
Wives.....	34,806	127,860	3.67	33,391	114,457	3.43	1,415	13,403	9.47
Children.....	77,047	144,438	1.87	73,584	127,486	1.73	3,463	16,952	4.90
Parents.....	2,120	9,320	4.40	1,941	7,740	3.99	179	1,580	8.83
Veterans.....	37,294	1,100,991	29.52	35,733	983,367	27.52	1,561	117,624	75.35

<sup>1</sup> Average monthly value of additional allowance paid for dependents.

<sup>2</sup> 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, 1939

Type of major disability	Number	Percent	Monthly value	Average monthly Value
Total.....	52,936	100.00	\$1,405,224	\$26.55
Neuropsychiatric diseases.....	21,753	41.09	534,486	24.57
Tuberculosis.....	9,125	17.24	244,398	26.78
General medical and surgical.....	22,058	41.67	626,340	28.40

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, 1939

Kind of claim	Disability			Death		
	World War		Regular Establishment service-connected <sup>1</sup>	World War		Regular Establishment service-connected <sup>1</sup>
	Service-connected	Non-service-connected		Service-connected	Non-service-connected	
Total.....	342,072	52,936	8,619	99,822	12,220	383
Compensation or pensions only.....	332,528	51,182	8,319	82,531	11,575	318
Compensation or pensions and term insurance.....	5,415	124	151	15,871	292	58
Compensation or pensions and automatic insurance.....	112	1	2	389	2	-----
Compensation or pensions and U. S. Government life insurance.....	3,848	1,629	144	977	351	7
Compensation or pensions, term insurance, and U. S. Government life insurance.....	169	-----	3	54	-----	-----

<sup>1</sup> 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, 1939

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.....	1,686	100.00	\$124,496	\$73.84	167	100.00	9.90	\$14,207
General law (specific disease or injury).....	64	3.80	4,831	75.48	3	1.80	4.69	172
Public, No. 2.....	1,622	96.20	119,665	73.78	164	98.20	10.11	14,035
Degree of impairment:								
10 percent.....	50	2.96	500	10.00	1	.60	5.26	15
20 percent.....	19	1.13	330	17.37	4	2.39	4.17	90
30 percent.....	96	5.69	3,740	38.96	1	.60	1.05	40
40 percent.....	95	5.63	4,675	49.21	13	7.78	6.70	580
50 percent.....	340	20.17	20,885	61.43	20	11.98	5.88	1,300
60 percent.....	177	10.50	12,860	72.66	16	9.58	9.04	1,195
70 percent.....	169	10.02	13,980	82.72	14	8.38	8.28	1,120
80 percent.....	19	1.13	1,885	99.21	3	1.80	15.79	295
90 percent.....	394	23.37	40,480	102.74	79	47.31	20.05	7,450
100 percent with nurse.....	69	4.09	10,350	150.00	13	7.78	18.84	1,950

  

Degree of impairment	Tuberculosis				General medical and surgical conditions			
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Number	Percent of total general medical and surgical	Percent of degree of impairment	Monthly value
Grand total.....	76	100.00	4.51	\$6,345	1,443	100.00	85.59	\$103,944
General law (specific disease or injury).....					61	4.23	95.31	4,659
Public, No. 2.....	76	100.00	4.69	6,345	1,382	95.77	85.20	99,285
Degree of impairment:								
10 percent.....					50	3.46	100.00	500
20 percent.....					18	1.25	94.74	315
30 percent.....					92	6.38	95.83	3,650
40 percent.....					94	6.51	98.95	4,635
50 percent.....	6	7.89	3.09	300	175	12.13	90.21	9,100
60 percent.....	15	19.74	4.41	900	305	21.14	89.71	18,685
70 percent.....	15	19.74	8.47	1,050	146	10.12	82.49	10,615
80 percent.....	4	5.26	2.37	345	151	10.46	89.35	12,515
90 percent.....					16	1.11	84.21	1,590
100 percent.....	33	43.42	8.38	3,300	282	19.54	71.57	29,730
100 percent with nurse.....	3	3.95	4.35	450	53	3.67	76.81	7,950

NOTE.—Does not include 112 veterans receiving pensions under special acts.

TABLE 22.—Spanish-American War veterans receiving pensions for non-service-connected disabilities as of June 30, 1939

Status of pensions	Number	Percent	Monthly value	Average monthly value
Grand total.....	163,912	100.00	\$8,601,819	\$52.48
Paid under Public, No. 2.....	486	.30	8,769	18.04
For age.....	181	.11	2,307	12.75
For disability.....	305	.19	6,462	21.19
Paid under service pension laws.....	163,426	99.70	8,593,050	52.58
For age.....	22,850	13.94	1,280,922	56.06
For disability.....	140,576	85.76	7,312,128	52.02
Degree of impairment:				
1/40.....	3,726	2.27	73,842	19.82
1/4.....	5,845	3.57	144,553	24.73
1/2.....	19,100	11.65	660,181	34.56
3/4.....	45,053	27.49	2,234,802	49.60
Totally disabled.....	66,852	40.78	4,198,750	62.81

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, 1939

Degree of impairment	Grand total				Neuropsychiatric diseases										Tuberculosis			General medical and surgical conditions				
	Number	Percent of group total	Monthly value	Average monthly value	Endocrines		Nervous system		Psychiatric diseases		Total				Number	Percent of group total, tuberculosis	Percent of degree of impairment	Monthly value	Number	Percent of group total, general medical and surgical conditions	Percent of degree of impairment	Monthly value
					Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of group total, neuropsychiatric	Percent of degree of impairment	Monthly value								
GRAND TOTAL—REGULAR ESTABLISHMENT																						
Gtand total.....	33,440		\$736,162	\$22.01	434	\$10,101	2,775	\$63,783	3,429	\$116,181	6,633		19.85	\$190,065	3,946		11.80	\$137,840	22,856		68.35	\$408,257
REGULAR ESTABLISHMENT (PRIOR TO 1898)																						
Total.....	926	100.00	\$20,066	\$21.67	3	\$44	22	\$661	16	\$622	41	100.00	4.43	\$1,327	5	100.00	.54	\$104	880	100.00	95.03	\$18,635
10 to 19 percent.....	183	19.76	1,194	6.52	1	8	2	12			3	7.32	1.64	20	1	20.00	.55	10	179	20.34	97.81	1,164
20 to 29 percent.....	154	16.63	1,718	11.16	1	12	4	42			5	12.20	3.25	54					149	16.93	96.75	1,664
30 to 39 percent.....	26	2.81	364	14.00															26	2.95	100.00	364
50 to 59 percent.....	145	15.66	2,441	16.83			4	68	2	34	6	14.63	4.14	102	2	40.00	1.38	34	137	15.57	94.48	2,305
70 to 79 percent.....	83	8.93	1,956	23.57	1	24	2	48	3	72	6	14.63	7.23	144					77	8.75	92.77	1,812
100 percent.....	155	16.74	4,590	29.61			5	135	5	150	10	24.39	6.45	285	2	40.00	1.29	60	143	16.25	92.26	4,245
100 percent with nurse	35	3.78	2,520	72.00			3	216	3	216	6	14.63	17.14	432					29	3.30	82.86	2,083
100 percent with periodic aid	21	2.27	1,015	48.33			1	50	3	150	4	9.76	19.05	200					17	1.93	80.95	815
Specific injury	116	12.53	4,140	35.69			1	90			1	2.44	.86	90					115	13.07	99.14	4,050
Degree not shown (rate depending on rank)	1	.11	15	15.00															1	.11	100.00	15
Sec. 206 cases.....	7	.75	113	16.14															7	.80	100.00	113

TOTAL REGULAR ESTABLISHMENT (SUBSEQUENT TO 1898)

Total	32,514	100.00	\$716,096	\$22.02	431	\$10,057	2,753	\$63,122	3,413	\$115,559	6,597	100.00	20.29	\$188,733	3,941	100.00	12.12	\$137,736	21,976	100.00	67.59	\$389,622
10 to 19 percent	7,757	23.86	51,003	6.58	56	330	730	4,779	306	1,859	1,092	16.55	14.08	7,018	59	1.50	.76	410	6,606	30.06	85.16	43,575
20 to 29 percent	3,337	10.26	35,072	10.51	27	268	183	2,369	26	271	236	3.53	7.07	2,908	38	.96	1.14	685	3,063	13.94	91.79	31,479
30 to 39 percent	6,289	19.34	94,313	15.00	55	746	551	8,232	302	4,380	938	14.22	14.91	13,358	476	12.08	7.57	7,039	4,875	22.18	77.52	73,916
40 to 49 percent	2,109	6.49	47,157	22.36	80	1,422	149	3,243	1,128	274	4.15	12.99	5,793	37	.94	1.75	.91	791	1,798	8.18	85.26	40,573
50 to 59 percent	2,706	8.32	62,791	23.20	49	1,013	327	8,023	230	5,356	606	9.19	22.40	14,392	567	14.39	20.95	13,137	1,533	6.98	56.65	35,262
60 to 69 percent	1,389	4.27	43,100	31.03	5	153	80	2,318	21	732	106	1.61	7.63	3,203	229	5.81	16.49	6,249	1,054	4.80	75.88	33,648
70 to 79 percent	1,383	4.26	40,897	29.57	9	253	69	2,488	128	4,543	218	3.30	15.76	7,289	504	12.79	36.44	15,516	661	3.01	47.80	18,092
80 to 89 percent	715	2.20	27,726	38.78	60	2,105	69	2,520	60	2,198	189	2.87	26.43	6,823	97	2.45	13.57	3,636	429	1.95	60.00	17,267
90 to 99 percent	53	.16	3,052	57.58	1	40	1	52	---	2	---	.03	3.77	92	9	.23	16.98	542	42	.19	79.25	2,418
100 percent	6,136	18.87	266,013	43.35	85	3,414	425	18,676	2,788	94,372	2,798	42.41	45.60	116,462	1,801	45.70	29.35	81,818	1,537	6.99	25.05	68,233
100 percent with nurse	351	1.08	28,323	80.69	3	225	113	9,670	7	715	123	1.86	35.04	10,610	107	2.71	30.48	7,791	121	.55	34.48	9,922
100 percent with peri- odic aid	41	.13	1,534	37.41	1	38	7	266	---	---	---	.12	19.51	304	17	.43	41.46	622	16	.07	39.03	608
Specific injury	248	.76	15,115	60.95	---	---	7	486	---	---	---	.11	2.82	486	---	---	---	---	241	1.10	97.18	14,629

REGULAR ESTABLISHMENT (SUBSEQUENT TO 1898)

Total	23,877	100.00	\$491,292	\$20.58	371	\$8,530	1,918	\$40,245	2,260	\$58,760	4,549	100.00	19.05	\$107,535	3,237	100.00	13.56	\$108,546	16,091	100.00	67.39	\$275,211
10 to 19 percent	4,886	20.46	29,886	6.12	30	184	468	2,832	243	1,462	741	16.29	15.17	4,478	26	.80	.53	168	4,119	25.60	84.30	25,240
20 to 29 percent	2,261	9.47	20,093	8.89	24	215	83	758	20	178	127	2.70	5.62	1,151	12	.37	.53	105	2,122	13.19	93.85	18,837
30 to 39 percent	4,969	20.81	69,643	14.02	47	611	454	5,925	237	3,081	738	16.22	14.85	9,617	267	8.25	5.37	3,501	3,964	24.63	79.78	56,525
40 to 49 percent	1,575	6.60	32,619	20.71	79	1,404	93	4,670	16	273	188	4.13	11.94	3,347	25	.77	1.59	435	1,302	8.46	86.47	28,837
50 to 59 percent	2,165	9.07	45,288	20.92	48	991	224	4,718	173	3,671	445	9.78	20.55	9,380	491	15.17	22.68	10,627	1,229	7.64	56.77	25,281
60 to 69 percent	1,100	4.61	31,859	28.96	4	108	60	1,596	9	243	73	1.61	6.64	1,947	218	6.73	19.82	5,838	809	5.03	73.54	24,074
70 to 79 percent	1,164	4.87	30,804	26.46	6	121	63	1,630	71	1,920	140	3.08	12.03	3,671	456	14.09	39.18	13,374	508	3.53	48.79	13,759
80 to 89 percent	561	2.35	20,115	35.86	55	1,896	53	1,845	47	1,608	155	3.41	27.63	5,349	82	2.53	14.62	2,901	324	2.01	67.75	11,865
90 to 99 percent	28	.12	1,442	61.50	1	40	1	52	---	2	---	.04	7.14	92	2	.06	7.14	80	24	.15	85.72	1,270
100 percent	4,609	19.30	173,133	37.56	73	2,697	334	13,163	1,444	46,324	1,851	40.69	40.16	62,184	1,541	47.61	33.43	63,857	1,217	7.56	26.41	47,092
100 percent with nurse	270	1.13	19,761	73.19	3	225	71	5,304	---	---	---	1.63	27.41	5,529	100	3.09	37.04	7,038	96	.60	35.55	7,194
100 percent with peri- odic aid	41	.17	1,534	37.41	1	38	7	266	---	---	---	.18	19.51	304	17	.53	41.46	622	16	.10	39.03	608
Specific injury	248	1.04	15,115	60.95	---	---	7	486	---	---	---	.15	2.82	486	---	---	---	---	241	1.50	97.18	14,629

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, 1939—Continued

Degree of impairment	Grand total				Neuropsychiatric diseases								Tuberculosis			General medical and surgical conditions						
	Number	Percent of group total	Monthly value	Average monthly value	Endocrines		Nervous system		Psychiatric diseases		Total			Number	Percent of group total, tuberculosis	Percent of degree of impairment	Monthly value	Number	Percent of group total, general medical and surgical conditions	Percent of degree of impairment	Monthly value	
					Number	Monthly value	Number	Monthly value	Number	Monthly value	Number	Percent of group total, neuropsychiatric	Percent of degree of impairment									Monthly value
	REGULAR ESTABLISHMENT (WORLD WAR)																					
Total.....	8, 619	100.00	\$224, 301	\$26. 02	60	\$1, 527	833	\$22, 847	1, 149	\$56, 709	2, 042	100.00	23.69	\$81, 033	704	100.00	8. 17	\$29, 190	5, 873	100.00	68. 14	\$114, 028
10 to 19 percent.....	2, 871	33. 31	21, 117	7. 36	26	196	262	1, 947	63	397	351	17. 19	12. 23	2, 540	33	4. 69	1. 15	242	2, 487	42. 35	86. 62	18, 335
20 to 29 percent.....	1, 075	12. 47	14, 970	13. 93	3	53	100	1, 611	6	93	109	5. 34	10. 14	1, 757	26	3. 69	2. 42	580	940	16. 00	87. 44	12, 633
30 to 39 percent.....	1, 316	15. 27	24, 582	18. 68	8	135	127	2, 307	65	1, 299	200	9. 79	15. 20	3, 741	209	29. 69	15. 88	3, 533	907	15. 44	68. 92	17, 303
40 to 49 percent.....	533	6. 19	14, 523	27. 25	1	18	56	1, 573	29	855	86	4. 21	16. 14	2, 446	12	1. 71	2. 25	356	435	7. 41	81. 61	11, 721
50 to 59 percent.....	538	6. 24	17, 458	32. 45	1	22	101	3, 275	56	1, 670	158	7. 74	29. 37	4, 937	76	10. 80	14. 13	2, 510	304	5. 17	56. 50	9, 981
60 to 69 percent.....	289	3. 35	11, 241	38. 90	1	45	20	722	12	489	33	1. 62	11. 42	1, 256	11	1. 56	3. 81	411	245	4. 17	84. 77	9, 574
70 to 79 percent.....	218	2. 53	10, 050	46. 10	3	132	18	858	57	2, 628	78	3. 82	35. 78	3, 618	48	6. 82	22. 02	2, 142	92	1. 57	42. 20	4, 290
80 to 89 percent.....	152	1. 76	7, 560	49. 74	5	209	16	675	13	590	34	1. 66	22. 37	1, 474	15	2. 13	9. 87	735	103	1. 75	67. 76	5, 351
90 to 99 percent.....	25	. 29	1, 610	64. 40											7	. 99	23. 00	462	18	. 31	72. 00	1, 148
100 percent.....	1, 521	17. 65	92, 628	60. 90	12	717	91	5, 513	841	47, 973	944	46. 23	62. 06	54, 203	260	36. 93	17. 10	17, 481	317	5. 40	20. 84	20, 964
100 percent with nurse..	81	. 94	8, 562	105. 70			42	4, 366	7	715	49	2. 40	60. 49	5, 081	7	. 99	8. 64	753	25	. 43	30. 87	2, 728

REGULAR ESTABLISHMENT (SPANISH AMERICAN WAR)

Total	18	100.00	\$503	\$27.94		2	\$30	4	\$90	6	100.00	33.33	\$120					12	100.00	66.67	\$383	
10 to 19 percent																						
20 to 29 percent	1	5.56	9	9.00														1	8.33	100.00		9
30 to 39 percent	4	22.22	88	22.00														4	33.34	100.00		88
40 to 49 percent	1	5.56	15	15.00														1	8.33	100.00		15
50 to 59 percent	3	16.66	45	15.00		2	30	1	15	3	50.00	100.00	45									
60 to 69 percent																						
70 to 79 percent	1	5.56	43	43.00														1	8.33	100.00		43
80 to 89 percent	2	11.11	51	25.50														2	16.67	100.00		51
90 to 99 percent																						
100 percent	6	33.33	252	42.00				3	75	3	50.00	50.00	75					3	25.00	50.00		177
100 percent with nurse																						

NOTE.—Does not include 745 veterans receiving pensions under special acts.

188496—39—6

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, 1939

Age group	World War <sup>1</sup>	Spanish-American War	Regular Establishment
Average age <sup>2</sup> .....	46.37	63.77	40.91
Total number veterans.....	396,821	165,710	34,185
Age not stated.....	6,746	<sup>3</sup> 258	<sup>4</sup> 995
Under 20.....			23
20 to 24.....			1,411
25 to 29.....			3,107
30 to 34.....			4,862
35 to 39.....	5,968		8,505
40 to 44.....	147,185		4,987
45 to 49.....	156,095		3,115
50 to 54.....	63,758	636	3,106
55 to 59.....	10,079	22,395	2,320
60 to 64.....	4,152	84,036	620
65 to 69.....	1,777	40,906	437
70 to 74.....	767	12,788	306
75 to 79.....	252	3,582	250
80 to 84.....	36	893	99
85 to 89.....	6	192	31
90 to 94.....		23	11
95 or over.....		1	

<sup>1</sup> Includes veterans receiving emergency officers' retirement pay, compensation, and pension benefits.

<sup>2</sup> Average based on 1-year-age group of veterans.

<sup>3</sup> Includes 112 special act cases.

<sup>4</sup> Includes 745 special act cases.

TABLE 25.—Terminations of compensation or pension disability awards, showing reasons for terminations, during fiscal year 1939

Reasons for terminations	World War		Spanish-American War	Regular Establishment
	Service-connected	Non-service-connected		
Total.....	6,991	6,699	6,763	950
Address unknown—cannot locate claimant.....	189	114	9	22
Claim withdrawn or payment not desired.....	17	10	4	
Claimant reenlisted.....	3		1	3
Death of veteran.....	4,072	4,488	6,639	605
Disability less than 10 percent.....	1,005			32
Disability less than permanent total.....		858		
Disability not result of service.....	64			11
Estate over \$1,500.....	285	48	10	24
Failure to cooperate.....	274	260	4	10
Forfeiture.....	10	4		
Guardianship.....	683	427	50	53
Income provision.....		123		
Less than 90 days' service.....		1		
Misconduct.....	4	11		1
Pending investigation, examination, legal decision, etc.....	236	107	4	17
Veteran in receipt of other benefit.....	71	14	37	92
Miscellaneous.....	78	234	5	30

TABLE 26.—World War compensation, service- and non-service-connected active death awards; number of deceased veterans whose dependents are receiving compensation, showing class of beneficiary and number of dependents, as of June 30, 1939

Class of beneficiary	Service-connected			Non-service-connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which compensation is being paid	99,822	\$4,418,965	\$44.27	12,220	\$356,985	\$29.21
Widow alone	14,078	464,643	33.00	3,769	82,918	22.00
Widow and children	11,314	619,159	54.73	6,587	234,426	35.59
Widow and mother	1,521	112,335	73.86			
Widow, children, and mother	931	88,063	94.59			
Widow and father	390	28,899	74.10			
Widow, children, and father	226	21,348	94.46			
Widow, mother, and father	348	27,738	79.71			
Widow, children, mother, and father	262	26,353	100.58			
Children alone	5,859	152,644	26.05	1,864	39,641	21.27
Children and mother	882	58,832	66.70			
Children and father	207	14,216	68.68			
Children, mother, and father	265	19,155	72.28			
Mother alone	39,171	1,666,999	42.56			
Father alone	11,416	488,487	42.79			
Mother and father	12,952	630,094	48.65			
Number of dependents	146,989	4,418,965	30.06	29,856	356,985	11.96
Widows	29,070	959,451	33.00	10,356	227,832	22.00
Children	35,521	461,576	12.99	19,500	129,153	6.62
Mothers	56,332	2,139,507	37.98			
Fathers	26,066	858,431	32.93			

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, 1923-39

Fiscal year	Deceased veterans		Dependents							Average monthly value per case	
			Total		Widows		Children		Parents		
	Service-connected	Non-service-connected									
1939	99,822	12,220	146,989	29,856	29,070	10,356	35,521	19,500	82,398	\$44.27	\$29.21
1938	95,118	7,422	142,292	18,443	28,135	6,024	37,378	12,419	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		47,671	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, 1939*

Class of beneficiary	Service-connected			Non-service-connected		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which pensions are being paid.....	1,483	\$47,675	\$32.15	54,339	\$1,662,879	\$30.60
Widow alone.....	961	35,030	36.45	49,018	1,469,010	29.97
Widow and children.....	64	3,405	53.20	3,263	126,905	38.89
Children alone.....	7	195	27.86	2,058	66,964	32.54
Mother alone.....	345	6,900	20.00			
Father alone.....	104	2,080	20.00			
Mother and father.....	2	65	32.50			
Number of dependents.....	1,600	47,675	29.80	60,523	1,662,879	27.48
Widows.....	1,025	37,362	36.45	52,281	1,566,797	29.97
Children.....	122	1,268	10.39	8,242	96,082	11.66
Mothers.....	347	6,933	19.98			
Fathers.....	106	2,112	19.92			

NOTE.—Does not include 60 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, 1939

Class of beneficiary	Regular Establishment														
	Total Regular Establishment			Prior to 1898			Subsequent to 1898			World War <sup>1</sup>			Spanish-American War <sup>1</sup>		
	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, 910	\$224, 527	\$25. 20	303	\$8, 482	\$27. 99	8, 114	\$203, 065	\$25. 03	383	\$9, 541	\$24. 91	110	\$3, 439	\$31. 26
Widow alone.....	2, 553	64, 140	25. 12	284	8, 135	28. 64	2, 134	52, 401	24. 56	49	1, 170	23. 88	86	2, 434	28. 30
Widow and children.....	1, 996	77, 399	38. 78	3	111	37. 00	1, 880	72, 655	38. 65	89	3, 628	40. 76	24	1, 005	41. 88
Widow and mother.....	74	2, 803	37. 88				74	2, 803	37. 88						
Widow, children, and mother.....	81	4, 166	51. 43				80	4, 118	51. 48	1	48	48. 00			
Widow and father.....	14	518	37. 00				12	444	37. 00	2	74	37. 00			
Widow, children, and father.....	25	1, 301	52. 04				24	1, 253	52. 21	1	48	48. 00			
Widow, mother, and father.....	28	1, 236	44. 14				28	1, 236	44. 14						
Widow, children, mother, and father.....	25	1, 367	54. 68				24	1, 311	54. 63	1	56	56. 00			
Children alone.....	765	15, 101	19. 74	6	98	16. 33	680	13, 351	19. 63	79	1, 652	20. 91			
Children and mother.....	52	1, 769	34. 02				46	1, 561	33. 93	6	208	34. 67			
Children and father.....	13	517	39. 77				11	423	38. 45	2	94	47. 00			
Children, mother, and father.....	16	665	41. 56				14	591	42. 21	2	74	37. 00			
Mother alone.....	2, 123	32, 107	15. 12	8	111	13. 88	2, 033	30, 766	15. 13	82	1, 230	15. 00			
Father alone.....	557	8, 419	15. 11	2	27	13. 50	518	7, 837	15. 13	37	555	15. 00			
Mother and father.....	588	13, 019	22. 14				556	12, 315	22. 15	32	704	22. 00			
Number of dependents.....	14, 423	224, 527	15. 57	307	8, 482	27. 63	13, 260	203, 065	15. 31	704	9, 541	13. 55	152	3, 439	22. 63
Widows.....	4, 796	119, 254	24. 87	287	8, 221	28. 64	4, 256	104, 509	24. 56	143	3, 411	23. 85	110	3, 113	28. 30
Children.....	5, 374	46, 997	8. 75	10	123	12. 30	4, 962	43, 147	8. 70	360	3, 401	9. 45	42	326	7. 76
Mothers.....	2, 987	42, 007	14. 06	8	111	13. 88	2, 855	40, 179	14. 07	124	1, 717	13. 85			
Fathers.....	1, 266	16, 269	12. 85	2	27	13. 50	1, 187	15, 230	12. 83	77	1, 012	13. 14			

<sup>1</sup> Deceased veterans having service considered as war time prior to enactment of Public, No. 2, 73d Cong.

NOTE.—Does not include 500 special act cases and 5 air-mail cases (Public, No. 140).

TABLE 30.—Terminations of compensation or pension-death awards, showing reasons for terminations during fiscal year 1939

Reason for termination	World War		Spanish-American War	Regular establishment
	Service-connected	Non-service-connected		
Total.....	5,231	475	1,383	334
Child becomes of age.....	856	133	275	59
Child marries.....	89	27		
Child's schooling completed.....	629	46		
Claim withdrawn or payment not desired.....	1	1	1	2
Claimant in receipt of other benefit.....	11	37	11	17
Death of payee.....	3,127	22	930	156
Dependency of mother or father not shown.....	34			3
Guardianship.....			1	
Income provision.....		25		
Misconduct.....			1	
Payee remarried.....	324	156	157	93
Pending investigation, examination, legal decisions, etc.....	16	25	1	1
Miscellaneous.....	144	3	6	3

## RETIREMENT OF EMERGENCY OFFICERS' TABLE

TABLE 31.—*Emergency officers entitled to retirement with pay as of June 30, 1939, classified by organization and rank*

Organization and rank at time of discharge from commissioned service	On the roll for retirement pay																
	Total number entitled to retirement pay	Retirement pay forfeited	Receiving retirement pay												Disability compensation paid at time of passage of act of May 24, 1928, to those now receiving retirement pay <sup>1</sup>		
			Total			Full retirement pay			Partial retirement pay								
			Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value			
Grand total.....	1, 832	19	1, 813	\$246, 655	\$136. 05	1, 799	\$245, 837	\$136. 65	14	\$818	\$58. 43	1, 670	\$81, 097	\$48. 56			
Total, Army.....	1, 795	19	1, 776	241, 456	135. 95	1, 762	240, 638	136. 57	14	818	58. 43	1, 636	79, 818	48. 79			
Colonel.....	5	5	5	1, 476	295. 20	5	1, 476	295. 20	-----	-----	-----	4	294	73. 50			
Lieutenant colonel.....	21	1	21	5, 399	257. 10	21	5, 399	257. 10	-----	-----	-----	16	761	47. 56			
Major.....	100	99	99	20, 493	207. 00	98	20, 382	207. 98	1	111	111. 00	82	4, 135	50. 43			
Captain.....	402	393	393	62, 567	159. 20	387	62, 236	160. 82	6	331	55. 17	350	18, 406	52. 59			
First lieutenant.....	719	715	715	92, 789	129. 77	713	92, 682	129. 99	2	107	53. 50	666	32, 111	48. 21			
Second lieutenant.....	548	543	543	58, 732	108. 16	538	58, 463	108. 67	5	269	53. 80	518	24, 111	46. 55			
Total, Navy.....	24	24	24	3, 471	144. 63	24	3, 471	144. 63	-----	-----	-----	24	1, 023	42. 63			
Commander.....	2	2	2	504	252. 00	2	504	252. 00	-----	-----	-----	2	106	53. 00			
Lieutenant.....	9	9	9	1, 445	160. 56	9	1, 445	160. 56	-----	-----	-----	9	486	54. 00			
Lieutenant (junior grade).....	7	7	7	875	125. 00	7	875	125. 00	-----	-----	-----	7	216	30. 86			
Ensign.....	5	5	5	530	106. 00	5	530	106. 00	-----	-----	-----	5	159	31. 80			
Warrant officer.....	1	1	1	117	117. 00	1	117	117. 00	-----	-----	-----	1	56	56. 00			
Total, Marine Corps.....	13	13	13	1, 728	132. 92	13	1, 728	132. 92	-----	-----	-----	10	256	25. 60			
Captain.....	4	4	4	615	153. 75	4	615	153. 75	-----	-----	-----	4	90	22. 50			
First lieutenant.....	7	7	7	901	128. 71	7	901	128. 71	-----	-----	-----	4	118	29. 50			
Second lieutenant.....	2	2	2	212	106. 00	2	212	106. 00	-----	-----	-----	2	48	24. 00			

<sup>1</sup> 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, 1939

Fiscal year	Applications received	Fiscal year	Applications received
Total	4, 155, 854	1932	161, 641
1939	4, 341	1931	108, 938
1938	5, 147	1930	30, 840
1937	46, 515	1929	138, 689
1936	36, 335	1928	124, 175
1935	18, 686	1927	183, 316
1934	12, 538	1926	397, 008
1933	42, 505	1925	2, 845, 180

TABLE 33.—Action taken on applications for adjusted compensation to June 30, 1939

Branch of service and type of claims	Number	Amount
Grand total	4, 113, 041	\$3, 764, 118, 824. 96
Cash:		
(a) Veterans (\$50 or less)	176, 872	5, 811, 751. 96
(b) Dependents (less than \$50)	11, 748	317, 711. 00
Dependents (\$50 or over)	134, 638	45, 741, 555. 00
Certificates	3, 789, 783	3, 708, 546, 587. 00
\$60 lump-sum payments		3, 701, 220. 00
Total, Army	3, 528, 624	3, 185, 061, 400. 85
Cash:		
(a) Veterans (\$50 or less)	160, 742	5, 402, 974. 85
(b) Dependents (less than \$50)	10, 693	291, 184. 00
Dependents (\$50 or over)	118, 951	39, 659, 123. 00
Certificates	3, 238, 238	3, 136, 377, 759. 00
\$60 lump-sum payment		3, 330, 360. 00
Total, Navy	511, 659	505, 069, 233. 44
Cash:		
(a) Veterans (\$50 or less)	15, 438	386, 715. 44
(b) Dependents (less than \$50)	952	23, 465. 00
Dependents (\$50 or over)	12, 466	4, 845, 707. 00
Certificates	482, 803	499, 560, 566. 00
\$60 lump-sum payment		257, 780. 00
Total, Marine Corps	72, 758	73, 988, 190. 67
Cash:		
(a) Veterans (\$50 or less)	692	22, 061. 67
(b) Dependents (less than \$50)	103	3, 062. 00
Dependents (\$50 or over)	3, 221	1, 276, 725. 00
Certificates	68, 742	72, 603, 262. 00
\$60 lump-sum payments		118, 080. 00

TABLE 34.—Dependency death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1939

Beneficiary	Total		Payments to dependents (less than \$50)		Payments to dependents (\$50 or over)		\$60 bonus (lump-sum payments)
	Number	Amount	Number	Amount	Number	Amount	Amount
Total	146, 386	\$49, 760, 486	11, 748	\$317, 711	134, 638	\$45, 741, 555	\$3, 701, 220
Widow or widower	35, 764	11, 669, 559	3, 182	88, 802	32, 582	11, 308, 297	272, 460
Child or children	12, 045	3, 754, 566	1, 308	32, 907	10, 737	3, 476, 019	245, 640
Mother	81, 696	28, 426, 591	6, 100	164, 296	75, 596	25, 598, 205	2, 664, 000
Father	16, 471	5, 751, 490	1, 139	31, 202	15, 332	5, 205, 248	517, 040
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, 1939

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.....	195,262	155,218	40,044	22,806	52,887	34,813	18,074	5,802
1939.....	420	70	350	325	3,938	2,745	1,193	567
1938.....	395	67	328	375	3,772	2,701	1,071	514
1937.....	349	71	278	371	3,661	2,714	947	515
1936.....	513	93	420	380	3,486	2,523	963	538
1935.....	606	128	478	437	3,572	2,427	1,145	451
1934.....	365	25	340	451	3,702	2,231	1,471	457
1933.....	1,481	130	1,351	948	3,721	2,356	1,365	435
1932.....	2,251	204	2,047	1,050	3,825	2,285	1,540	370
1931.....	1,407	312	1,095	654	3,510	2,147	1,363	353
1930.....	947	349	598	810	3,507	2,237	1,270	344
1929.....	978	372	606	938	3,406	2,205	1,201	264
1928.....	1,039	532	507	680	2,914	1,822	1,092	218
1927.....	2,055	752	1,303	852	1,957	1,199	758	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	7,310	2,655	585	506	79	3
1920.....	28,832	23,935	4,897	1,867	105	104	1	-----
1919.....	108,033	107,807	226	-----	-----	-----	-----	-----
1918.....	6,250	6,250	-----	-----	-----	-----	-----	-----

TABLE 36.—Term and automatic insurance—active disability and death awards, as of June 30, 1939

Term and automatic:	Number	Amount of insurance
Total.....	30,703	\$243,641,423
Disability.....	11,434	94,558,835
Death.....	19,269	149,082,588
Total, term.....	30,231	241,591,055
Disability.....	11,134	93,255,635
Death.....	19,097	148,335,420
Total, automatic.....	472	2,050,368
Disability.....	300	1,303,200
Death.....	172	747,168

TABLE 37.—Term and automatic insurance, terminated disability and death awards by reasons of terminations, as of June 30, 1939

	Term insurance			Automatic insurance		
	Number	Amount of insurance	Commuted value	Number	Amount of insurance	Commuted value
Total disability awards terminated.....	27,888	\$234,053,985	-----	358	\$1,504,299	-----
By recovery.....	4,165	35,132,398	-----	57	247,608	-----
By death.....	22,802	190,461,587	-----	301	1,256,691	-----
By compromise.....	921	8,460,000	\$3,704,175	-----	-----	-----
Total death awards terminated.....	146,232	1,219,692,447	190,980,315	8,312	36,106,666	\$5,213,262
By lump sum payments <sup>1</sup> .....	55,116	424,439,168	189,257,516	2,707	11,758,546	5,213,262
No beneficiary in permitted class.....	-----	-----	-----	-----	-----	-----
By compromise.....	<sup>2</sup> 355	3,232,595	1,467,190	-----	-----	-----
Escheat to U. S. Government.....	51	444,605	255,609	-----	-----	-----
Expired—240 installments completed.....	90,710	791,576,179	-----	5,605	24,348,120	-----

<sup>1</sup> In addition 1,336 awards with policies amounting to \$10,561,845 having a commuted value of \$6,708,951 were terminated by lump-sum payments immediately after death of veteran.

<sup>2</sup> Includes 3 cases; judgment on stipulation.

TABLE 38.—*Converted insurance claims awarded and terminated during the calendar year 1938, by plan of insurance*

Plan of insurance	Converted insurance claims awarded during calendar year 1938											
	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.....	430	31.27	375	31.59	\$2,555,043	34.22	903	28.23	771	28.59	\$4,920,348	31.85
20-payment life.....	266	19.35	219	18.45	1,214,359	16.27	767	23.98	643	23.84	3,500,750	22.66
30-payment life.....	39	2.84	35	2.95	233,404	3.13	109	3.41	93	3.45	576,079	3.73
20-year endowment.....	196	14.25	172	14.49	733,693	9.83	478	14.94	414	15.35	1,602,574	10.38
30-year endowment.....	37	2.69	26	2.19	171,500	2.30	141	4.41	103	3.82	610,437	3.95
Endowment at 62.....	59	4.29	46	3.88	307,488	4.12	164	5.13	127	4.71	804,543	5.21
5-year convertible term:												
Duration less than 5 years.....	28	2.04	26	2.19	205,311	2.75						
Duration more than 5 years.....	125	9.09	111	9.35	813,793	10.90	166	5.19	142	5.26	989,294	6.40
Renewed, second period.....	58	4.22	52	4.38	410,397	5.50	52	1.62	44	1.63	409,815	2.65
Renewed, third period.....	58	4.22	51	4.30	436,000	5.84	115	3.59	99	3.67	808,500	5.23
5-year level premium term:												
Duration less than 5 years.....	24	1.75	21	1.77	138,523	1.85	84	2.62	79	2.93	587,000	3.80
Renewed, second period.....							3	.09	2	.07	20,000	.13
Extended insurance.....	53	3.85	52	4.38	243,418	3.26	190	5.94	162	6.01	591,960	3.83
Paid-up life.....	1	.07	1	.08	2,191	.03	22	.69	15	.56	24,961	.16
Paid-up endowment.....	1	.07			406	.00	5	.16	3	.11	3,235	.02
Total.....	1,375	100.00	1,187	100.00	7,465,526	100.00	3,199	100.00	2,697	100.00	15,449,496	100.00

Plan of insurance	Converted insurance disability claims terminated during calendar year 1938											
	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.....	138	24.87	111	23.87	\$742,022	25.02	231	33.19	189	32.14	\$1,319,521	34.06
20-payment life.....	122	21.98	101	21.72	572,717	19.31	112	16.09	95	16.16	541,754	13.98
30-payment life.....	17	3.06	13	2.79	117,000	3.95	20	2.87	16	2.72	93,870	2.42
20-year endowment.....	80	14.42	69	14.84	232,962	7.85	86	12.36	72	12.25	320,982	8.29
30-year endowment.....	22	3.96	20	4.30	124,000	4.18	20	2.87	16	2.72	80,500	2.08
Endowment at 62.....	<sup>1</sup> 25	4.51	<sup>1</sup> 19	4.09	<sup>1</sup> 146,889	4.95	34	4.89	26	4.42	169,500	4.38
5-year convertible term:												
Duration less than 5 years.....	103	18.56	87	18.71	721,314	24.32	87	12.50	78	13.27	660,167	17.04
Duration more than 5 years.....	21	3.78	21	4.52	152,264	5.13	31	4.45	28	4.76	235,500	6.08
Renewed, second period.....	10	1.80	9	1.93	85,500	2.88	37	5.32	31	5.27	271,000	7.00
Renewed, third period.....							6	.86	5	.85	37,000	.96
5-year level premium term:												
Duration less than 5 years.....	3	.54	1	.22	12,500	.42	3	.43	3	.51	17,000	.44
Renewed, second period.....												
Extended insurance.....	14	2.52	14	3.01	59,165	1.99	29	4.17	29	4.93	126,765	3.27
Total.....	555	100.00	465	100.00	2,966,333	100.00	696	100.00	588	100.00	3,873,559	100.00

<sup>1</sup> Includes matured endowments—8 policies, 7 lives for \$70,000.

In addition to terminations of disability claims tabulated above, 5 claims representing 5 lives for \$17,000 were terminated by compromise.

TABLE 39.—*Report of United States Government life insurance in force Dec. 31, 1938, total, all plans*

	Number	Amount
Insurance in force Dec. 31, 1937.....	600,321	\$2,575,171,217
Issued during 1938.....	26,692	78,984,215
Total.....	627,013	2,654,155,432
Terminations:		
Death claims awarded.....	3,885	18,456,839
Disability claims awarded.....	650	4,306,175
Matured endowments.....	176	895,918
Surrendered for cash.....	9,094	26,405,563
Surrendered for paid-up insurance.....	246	1,320,275
Lapsed.....	9,010	34,039,290
Reduced.....		2,874,593
Canceled.....	141	520,090
Extended insurance expired.....	4,263	13,421,361
5-year term expired.....	607	3,086,157
Canceled rerated disability claims.....	29	145,428
Total terminations.....	28,101	105,471,689
Additions:		
Rerated disability claims.....	554	2,003,464
Paid-up insurance issued.....	246	507,092
Revived.....	794	3,503,611
Continued under extended insurance.....	4,160	12,475,718
Total additions.....	5,754	18,489,885
Net terminations.....	22,347	86,981,804
Insurance in force Dec. 31, 1938.....	604,666	2,567,173,628

TABLE 40.—*Report of United States Government life insurance in force by plan, as of Dec. 31, 1938*

	Number	Amount
Ordinary life.....	137,664	\$697,701,951
20-payment life.....	182,623	715,745,654
30-payment life.....	28,302	143,356,242
20-year endowment.....	102,652	283,410,990
30-year endowment.....	29,288	125,199,728
Endowment at age 62.....	30,788	146,338,770
5-year convertible term:		
Duration less than 5 years.....	4	28,000
Duration more than 5 years.....	23,542	137,560,344
Renewed, second period.....	7,669	30,331,751
Renewed, third period.....	15,152	101,642,004
5-year level-premium term:		
Renewed, second period.....	18,924	89,018,590
Renewed, third period.....	1,802	8,977,721
Extended insurance.....	22,895	63,114,350
Paid-up life.....	2,306	3,508,749
Paid-up endowment.....	1,255	1,238,754
Total.....	604,666	2,567,173,628

## FINANCE TABLES

TABLE 41.—*Analysis of reported obligations from all appropriations by purpose, fiscal year 1939*

Personal services:		
Salaries.....		\$54,068,810
Special and miscellaneous payments.....		1,594,312
Supplies and materials:		
Stationery and office supplies.....		297,359
Cleaning and toilet supplies.....		517,714
Drugs and medicines.....		892,484
Hospital and surgical supplies.....		521,885
X-ray supplies and films.....		207,914
Dental supplies.....		105,157
Orthopedic and prosthetic supplies.....		379,503
Occupational therapy supplies.....		93,425

TABLE 41.—Analysis of reported obligations from all appropriations by purpose, fiscal year 1939—Continued

Supplies and materials—Continued.	
Fuel.....	\$1, 245, 261
Purchase of clothing for veterans (veterans regulation 6 (c))..	825, 172
Purchase of clothing for employees.....	85, 826
Other wearing apparel and sewing supplies.....	263, 284
Forage and other supplies for animals.....	75, 075
Provisions.....	9, 326, 855
Sundry supplies.....	568, 099
Motor-vehicle supplies.....	77, 460
Communication service:	
Telegraph service.....	29, 300
Telephone service.....	190, 879
Other communication service.....	57, 040
Travel expenses:	
Transportation.....	1, 188, 407
Subsistence and lodging.....	287, 289
Transportation of things.....	688, 051
Printing and binding, engraving, lithographing, photographing, and typewriting (service) (job work); printing and binding.....	112, 062
Furnishing of heat, light, power, etc.....	1, 841, 228
Rents.....	289, 922
Repairs and alterations.....	3, 320, 474
Special and miscellaneous current expenses.....	345, 124
Pensions, retirement salaries, annuities, World War allowances, and insurance losses:	
Military and naval compensation for death and disability (World War total).....	242, 865, 914
Other World War allowances (adjusted compensation).....	8, 665, 611
Army and Navy pensions (other wars and peacetime).....	173, 852, 954
Military and naval insurance.....	38, 393, 939
Grants, subsidies, and contributions:	
Burials.....	3, 210, 158
Reimbursement to States for veterans in State homes.....	720, 122
Equipment:	
Furniture, furnishings, and fixtures.....	1, 864, 417
Educational, scientific, and recreation equipment.....	417, 322
Other equipment.....	202, 040
Structures and parts and nonstructural improvements to land (including fixed equipment) <sup>1</sup> .....	19, 467, 021
Trust funds:	
Insurance losses (converted insurance).....	32, 572, 806
Personal funds of patients.....	2, 166, 924
General post fund.....	48, 744
Investments (including working capital funds)—Investment trust funds: Government life-insurance trust funds.....	61, 793, 287
Additional amounts transferred to other departments and establishments:	
War Department (less amount from War Department for C. C. C. members hospitalized).....	1, 361, 085
Navy Department.....	1, 354, 463
St. Elizabeths Hospital (Interior Department).....	57, 141
Agricultural Department.....	67, 534
Public Health Service (Treasury Department).....	814, 400
Commerce Department.....	6, 251
Railroad Retirement Board (reimbursement for physical examinations).....	(13, 000)
Total.....	669, 384, 504

<sup>1</sup> Includes \$1,070,955 from the appropriation "Emergency Relief, Veterans' Administration."

TABLE 42.—Appropriations and other receipts versus disbursements to June 30, 1939

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into Treasury	Balance
				Fiscal year	To date		
Grand total	\$14,348,043,203.23	\$2,415,971,321.60	\$16,764,014,524.83	\$600,221,534.14	\$14,751,975,485.44	\$384,833,880.98	\$1,627,205,158.41
Total	10,721,885,246.83	509,297,915.27	11,231,183,162.10	555,175,467.02	10,322,570,172.70	365,333,797.46	543,279,191.94
Salaries and expenses, 1939	93,000,000.00		93,000,000.00	81,752,943.98	81,752,943.98		11,247,056.02
Salaries and expenses, 1938	94,000,060.00		94,000,000.00	6,038,565.17	85,037,139.91		8,962,860.09
Salaries and expenses, 1937	93,500,000.00		93,500,000.00	34,218.99	83,217,976.83		10,282,023.17
Salaries and expenses, 1918-36	914,946,901.65	9,592.32	914,956,493.97	136,775.42	831,709,288.19	83,227,149.34	20,056.44
Increase of compensation, 1920-24	12,584,784.00		12,584,784.00	13.33	8,697,333.63	3,887,450.37	
Printing and binding, 1939	112,500.00		112,500.00	77,172.40	77,172.40		35,327.60
Printing and binding, 1938	125,000.00		125,000.00	44,012.02	114,630.87		10,319.13
Printing and binding, 1937	130,000.00		130,000.00	318.70	124,412.42		5,587.58
Printing and binding, 1924-36	2,159,037.72		2,159,037.72	1224.05	1,789,758.94	369,280.66	998.12
Administrative expenses, adjusted compensation, 1924-25	1,188,500.00		1,188,500.00		835,061.82	353,438.18	
Administrative expenses, Adjusted Compensation Payment Act, Veterans' Administration, 1936-37	5,500,000.00		5,500,000.00	3,205.22	3,695,743.02		1,804,256.98
Adjusted service and dependent pay	55,086,398.00		55,086,398.00	1,185,414.37	53,986,404.44		1,099,993.56
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	113,013.69	426,595,553.90	62,486,534.13	
Hospital and domiciliary facilities and services	60,902,000.00		60,902,000.00	6,592,553.58	53,178,951.68	58,946.89	7,664,101.43
Hospital facilities and services, 1928-29	7,000,000.00		7,000,000.00		6,992,398.82	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	10,114.93	37,990,191.95		9,808.05
National Industrial Recovery, Veterans' Administration, 1933-39	3,041,650.00		3,041,650.00	5.00	3,018,704.79	21,179.36	1,765.85
Public Works Administration, act of 1938 (allotment to Veterans' Administration), 1938 and 1940	13,268,200.00		13,268,200.00	4,354,999.35	4,354,999.35		8,913,200.65
Vocational rehabilitation, 1920-July 2, 1928	699,360,370.80	845,266.32	700,205,637.12	1,972.00	636,809,673.53	63,395,962.59	
Vocational rehabilitation, no year	8,000,000.00	28.30	8,000,028.30	1,685.18	7,995,354.97	15.30	4,658.03
Vocational rehabilitation revolving fund	500,000.00		500,000.00		4,317.70	492,138.21	3,544.09
Military and naval compensation, no year—1933 and prior years	2,545,634,895.55		2,545,634,895.55	133,427.06	2,523,370,267.15	22,264,628.40	
Army and Navy pensions, 1940 and prior years	432,063,000.00		432,063,000.00	8,545,103.55	8,545,103.55		423,517,896.45
Army and Navy pensions, 1939 and prior years	410,000,000.00		410,000,000.00	408,409,474.80	409,973,016.85		26,083.15
Army and Navy pensions, 1938 and prior years	400,955,000.00		400,955,000.00	170,869.81	400,323,021.73		631,978.27
Army and Navy pensions, 1933-37	1,532,851,997.00		1,532,851,997.00	126,794.12	1,489,207,642.93	3,909,576.26	39,734,777.81
Army and Navy pensions, 1931-33	702,225,000.00		702,225,000.00	4,619.00	701,471,449.87	753,550.13	
Military and naval insurance, 1939 and prior years	40,055,000.00		40,055,000.00	36,584,504.60	36,584,504.60		3,470,495.40
Military and naval insurance, 1938 and prior years	88,752,000.00		88,752,000.00	1,867,130.87	80,785,974.61		7,966,025.39
Military and naval insurance, 1937 and prior years	101,120,000.00		101,120,000.00	625,133.49	88,280,647.05		12,839,352.95
Military and naval insurance, 1923-36 and prior years	1,488,207,104.45		1,488,207,104.45	119,373.29	1,448,756,455.62	39,449,471.38	1,177.45

Military and naval insurance, no year	23,000,000.00 <sup>1</sup>	\$ 454,397,212.27	477,397,212.27 <sup>1</sup>	1,663,456.97	472,992,320.97	15,900,000.00	4,404,891.30
Military and naval family allowance	298,615,000.00		298,615,000.00	1,271.51	282,096,042.49		618,957.51
Marine and seamen's insurance	50,000,000.00	53,148,319.94	103,148,319.94		35,078,013.20	68,070,306.74	
Salaries, Bureau of Pensions, 1931	1,358,825.59		1,358,825.59		1,336,920.95	21,904.64	
Printing and binding, Bureau of Pensions, 1931	11,685.00		11,685.00		10,762.92	922.08	
Investigation of pension cases, Bureau of Pensions, 1931	150,000.00		150,000.00		125,964.33	24,035.67	
Fees of examining surgeons, 1930-31	298,000.00		298,000.00		292,896.99	5,103.01	
Contingent expenses, Bureau of Pensions, 1931	20,731.00		20,731.00		15,090.51	5,640.49	
Salaries and expenses, employees retirement, Bureau of Pensions, 1931	110,000.00		110,000.00		109,343.30	656.70	
National Home for Disabled Volunteer Soldiers, 1931	1,096,029.06		1,096,029.06		942,128.76	153,900.30	
National Home for Disabled Volunteer Soldiers, hospital construction, 1931	147,752.74		147,752.74		147,752.74		
National Home for Disabled Volunteer Soldiers, clothing, 1931	9,602.96		9,602.96		1,308.23	8,294.73	
National Home for Disabled Volunteer Soldiers, salaries and incidental expenses, 1931	15,796.47		15,796.47		7,719.96	8,076.51	
State and Territorial homes for disabled soldiers and sailors, 1931-33	1,728,317.03		1,728,317.03	130.00	1,693,618.53	34,698.50	
Miscellaneous	919,575.81		919,575.81	21,111.43	901,921.07	16,555.27	1,099.47
Trust funds, total	3,626,157,956.40	1,906,673,406.33	5,532,831,362.73	45,046,067.12	4,429,405,312.74	19,500,083.52	1,083,925,966.47
United States Government life insurance		1,437,903,521.07	1,437,903,521.07	35,331,225.52	1,378,378,763.63		1,059,524,752.44
Adjusted-service certificate fund	3,626,157,956.40	133,956,363.00	3,760,114,319.40	7,413,848.79	3,739,878,169.54		20,236,149.86
Army, Navy, Marine Corps, and Coast Guard allotments		320,526,000.00	320,526,000.00	163.99	300,845,543.58	19,500,000.00	180,456.42
Vocational rehabilitation, special fund		78,144.50	78,144.50		78,060.98	83.52	
General post fund		2,792,455.09	2,792,455.09	134,132.38	1,681,373.10		1,111,081.99
Horatio Ward fund		21,742.33	21,742.33		21,742.33		
Funds due incompetent beneficiaries		2,049,987.80	2,049,987.80	135,758.00	1,814,229.80		1,484,505.55
Personal funds of patients, Veterans' Administration		9,345,192.54	9,345,192.54	2,031,166.42	7,314,026.12		1,389,020.21

## Purpose:

## Disbursements

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	

<sup>1</sup> Credit.<sup>2</sup> Premiums refunded in amount of \$435,179.10 paid from fiscal year appropriations have not been deducted from this figure.<sup>3</sup> Available balance transferred from Interior Department.<sup>4</sup> Available balance June 30, 1931.<sup>5</sup> Includes encumbrances but not investments and loans.<sup>6</sup> 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.<sup>7</sup> Net expenditures, investments not included.<sup>8</sup> Disbursed from July 1, 1935 to date.

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

Fiscal year	Grand total (including civil-service and Canal Zone retirement)	Total disbursements for relief of veterans	Salaries and expenses <sup>2</sup>	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, 1939.....	<sup>1</sup> \$23,610,938,067.55	<sup>1</sup> \$23,360,159,129.72	\$1,097,051,512.01	\$426,595,553.99	\$153,103,707.16	\$251,411,793.53	<sup>5</sup> \$1,681,373.10	\$21,742.33
1939.....	600,221,534.14	600,221,534.14	87,913,433.68	<sup>3</sup> *13,013.69	-----	-----	-----	-----
1938.....	629,829,721.73	629,829,721.73	85,830,662.85	<sup>3</sup> *98.47	-----	-----	134,132.38	-----
1937.....	893,994,175.03	893,994,175.03	84,745,276.77	<sup>3</sup> *3,008.47	-----	-----	192,438.01	-----
1936.....	3,839,120,426.07	3,809,120,426.07	83,132,732.96	<sup>3</sup> *2,414.18	-----	-----	459,424.97	-----
1935.....	618,522,341.50	6,909,916,432.81	77,809,130.79	<sup>3</sup> *4,030.20	<sup>3</sup> 1,750.00	<sup>3</sup> 51,268.05	170,525.63	-----
1934.....	594,022,058.03	545,838,321.57	66,338,527.82	<sup>3</sup> *6,064.05	<sup>3</sup> 4.40	<sup>3</sup> *87.51	324,142.95	306.55
1933.....	868,638,479.42	833,499,000.44	89,956,627.40	<sup>3</sup> *84,361.84	<sup>3</sup> 1,008.97	<sup>3</sup> 11,647.16	134,432.51	1,599.94
1932.....	869,099,937.33	841,436,894.77	95,866,758.66	6,528,115.96	143,483.33	<sup>3</sup> 1,036,107.00	52,637.62	2,584.60
1931.....	783,359,332.16	759,367,014.75	46,142,032.20	36,749,579.04	1,374,344.45	11,264,170.98	213,639.03	17,251.24
1930.....	702,149,359.82	684,022,860.91	41,739,295.59	32,185,206.37	1,272,203.23	10,811,766.69	-----	-----
1929.....	689,351,143.11	673,288,573.04	40,059,884.49	29,808,711.18	1,276,511.65	8,794,854.14	-----	-----
1928.....	674,623,245.22	659,870,785.32	37,949,154.33	30,166,865.63	1,214,565.95	8,114,856.87	-----	-----
1927.....	658,357,071.76	644,932,428.25	36,481,501.50	31,554,979.19	1,327,252.47	7,560,642.22	-----	-----
1926.....	663,675,793.96	653,493,578.72	42,322,943.48	31,197,947.20	1,436,001.05	7,495,954.67	-----	-----
1925.....	629,850,682.89	620,822,799.63	45,974,519.36	33,033,371.64	1,459,037.39	7,783,165.73	-----	-----
1924.....	663,338,597.43	654,786,399.74	45,109,755.10	29,618,747.28	1,497,693.53	7,470,342.77	-----	-----
1923.....	751,375,638.44	743,634,695.96	35,754,971.52	51,447,864.63	1,992,062.97	7,087,061.30	-----	-----
1922.....	751,287,807.09	744,896,350.16	8,010,052.77	68,970,568.42	1,394,079.47	7,277,540.41	-----	-----
1921.....	667,451,947.41	664,538,414.82	10,137,269.75	45,277,864.62	1,389,921.55	6,987,273.05	-----	-----
1920.....	514,979,421.29	514,979,421.29	16,627,824.12	-----	1,395,014.09	4,963,643.23	-----	-----
1919.....	701,064,116.29	701,064,116.29	16,270,257.38	-----	1,433,191.67	4,672,998.82	-----	-----
1918 and prior years.....	5,846,570,866.53	5,846,570,866.53	2,828,929.49	-----	134,465,525.99	<sup>4</sup> 150,028,612.96	-----	-----

See footnotes at end of table.

Fiscal year	State and Territorial homes	Hospital and domiciliary facilities and services (construction)	National Industrial Recovery Veterans' Administration, 1933-39	Public Works Administration Act of 1938 (allotment to Veterans' Administration, 1938-40)	Army and Navy pensions and military and naval compensation			
					Total pensions and compensation	Participants in yellow-fever experiments	Living veterans	Deceased veterans
Total to June 30, 1939.....	\$38,549,738.93	\$109,627,659.65	\$3,018,704.79	\$4,354,999.35	\$13,702,692,413.96	\$148,613.75	-----	\$70,000,000
1939.....	<sup>2</sup> 30.00	6,602,668.51	5.00	4,354,999.35	416,718,863.36	15,000.00	\$307,512,130.34	\$109,191,738.02
1938.....	<sup>2</sup> 45.66	9,311,252.65	35,607.12	-----	402,783,695.97	15,000.00	301,276,717.25	101,491,978.72
1937.....	<sup>3</sup> 1,071.00	8,872,848.73	90,876.63	-----	396,045,927.12	15,875.00	299,659,837.31	96,370,214.81
1936.....	<sup>3</sup> 907.32	1,933,263.04	1,004,575.71	-----	399,009,852.78	17,375.00	299,000,808.47	99,991,669.31
1935.....	<sup>3</sup> 84.34	1,416,735.22	1,486,256.15	-----	374,425,539.57	18,370.00	278,006,898.15	96,400,271.42
1934.....	<sup>3</sup> 151,844.76	2,769,263.77	401,384.18	-----	321,394,530.63	17,743.75	227,797,923.21	93,578,863.67
1933.....	757,965.18	13,517,369.43	-----	-----	550,585,092.23	25,750.00	428,456,151.69	122,103,190.54
1932.....	785,946.91	12,875,744.03	-----	-----	545,800,261.68	23,500.00	421,367,015.55	124,409,746.13
1931.....	589,999.80	9,040,319.81	-----	-----	<sup>6</sup> 488,388,942.92	-----	364,652,558.60	123,736,384.42
1930.....	584,728.00	8,241,384.73	-----	-----	418,432,808.91	-----	290,474,801.10	127,958,007.81
1929.....	584,049.33	4,044,328.83	-----	-----	418,820,642.06	-----	287,065,745.65	131,754,896.41
1928.....	574,930.32	5,221,569.72	-----	-----	410,765,338.31	-----	286,640,666.14	124,124,672.17
1927.....	573,373.69	4,599,257.84	-----	-----	403,629,677.56	-----	277,854,011.13	125,775,666.43
1926.....	612,100.35	4,511,172.04	-----	-----	372,281,487.71	-----	247,259,215.27	125,022,272.44
1925.....	644,077.33	3,894,675.86	-----	-----	346,748,069.54	-----	223,164,174.32	123,583,895.22
1924.....	685,182.67	9,214,924.97	-----	-----	345,489,769.01	-----	223,395,622.00	122,094,147.01
1923.....	727,438.96	2,644,380.47	-----	-----	388,606,769.80	-----	255,724,424.72	132,882,345.08
1922.....	813,351.84	916,500.00	-----	-----	377,158,125.82	-----	253,423,940.08	123,734,185.74
1921.....	863,226.07	-----	-----	-----	380,025,874.10	-----	<sup>7</sup> 253,258,718.55	126,767,155.55
1920.....	865,449.57	-----	-----	-----	316,418,029.57	-----	201,186,125.16	115,231,904.41
1919.....	839,284.44	-----	-----	-----	233,460,635.35	-----	132,926,906.52	100,533,728.83
1918 and prior years.....	27,898,928.03	-----	-----	-----	5,395,702,474.96	-----	-----	70,000,000

See footnotes at end of table.

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

Fiscal year	Army and Navy pensions and military and naval compensation—Continued								
	War of 1812			Indian wars			War with Mexico		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
Total to June 30, 1939	\$46,216,790.57	\$14,019,736.48	\$32,197,054.09	\$80,051,305.57	\$46,226,912.66	\$33,824,392.91	\$61,309,665.40	\$28,748,117.32	\$32,561,548.08
1939	190.00		190.00	3,418,795.33	1,854,131.99	1,564,663.34	102,844.28		102,844.28
1938	840.00		840.00	3,517,221.29	1,889,161.99	1,628,059.30	116,687.99		116,687.99
1937	840.00		840.00	3,493,443.33	1,811,536.67	1,681,906.66	132,776.34		132,776.34
1936	1,390.00		1,390.00	3,749,528.00	2,019,230.01	1,730,297.99	154,135.42		154,135.42
1935	2,681.00		2,681.00	3,852,566.00	2,138,494.97	1,714,071.03	180,316.20		180,316.20
1934	3,222.50		3,222.50	3,716,047.17	2,178,191.07	1,537,856.10	198,558.20		198,558.20
1933	3,906.67		3,906.67	4,715,707.57	2,908,111.40	1,807,596.17	285,218.68	85.00	285,133.68
1932	4,000.00		4,000.00	4,575,590.05	2,867,166.98	1,708,423.07	326,124.32	1,043.86	325,080.46
1931	5,391.00		5,391.00	4,534,918.47	2,884,716.78	1,650,201.69	344,985.00	10.00	344,975.00
1930	5,703.34		5,703.34	4,555,115.22	2,942,208.17	1,612,907.05	394,898.21	504.00	394,394.21
1929	7,201.67		7,201.67	4,451,534.72	2,929,346.20	1,522,188.52	472,693.61	2,239.26	470,454.35
1928	8,903.34		8,903.34	3,956,943.80	2,618,189.84	1,338,753.96	544,406.46	5,886.00	538,520.46
1927	9,805.66		9,805.66	2,013,766.42	1,356,291.82	657,474.60	568,966.23	7,732.39	561,233.84
1926	7,400.00		7,400.00	1,900,185.94	1,309,510.41	590,675.53	434,792.69	12,045.66	422,747.03
1925	9,392.00		9,392.00	1,959,110.03	1,351,707.92	607,402.11	506,897.46	15,818.54	491,078.92
1924	13,383.00		13,383.00	1,919,223.65	1,350,004.25	569,219.40	580,601.02	29,347.47	551,253.55
1923	18,010.00		18,010.00	1,907,377.05	1,340,124.36	567,252.69	717,847.77	47,981.33	669,866.44
1922	19,957.00		19,957.00	1,795,309.74	1,270,274.80	520,034.94	775,913.25	59,814.62	716,098.63
1921	24,160.21		24,160.21	1,565,862.41	1,094,925.24	470,937.17	888,024.64	74,546.06	813,478.58
1920	21,145.03		21,145.03	1,746,308.97	1,209,715.83	536,593.14	676,682.58	62,665.46	614,017.12
1919	17,704.33		17,704.33	1,561,537.49	1,191,146.37	370,391.12	758,156.19	88,499.09	669,657.10
1918 and prior years	46,031,563.82	14,019,736.48	32,011,827.34	15,144,212.92	5,706,725.59	9,437,487.33	52,148,138.86	28,339,898.58	23,808,240.28

Fiscal year	Army and Navy pensions and military and naval compensation—Continued					
	Civil War			War with Spain		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
Total to June 30, 1939.....	\$8,006,583,061.14			\$1,412,175,727.52	\$1,189,902,617.63	\$222,273,109.89
1939.....	33,178,751.64	\$4,622,304.21	\$28,556,447.43	125,297,729.98	105,065,718.76	20,232,011.22
1938.....	39,233,134.65	6,443,253.46	32,784,881.19	118,183,018.33	98,850,424.84	19,332,593.49
1937.....	46,595,957.96	8,967,519.20	37,628,438.76	114,924,124.83	96,618,456.10	18,305,668.73
1936.....	55,636,809.27	12,298,487.29	43,338,321.98	108,584,105.11	91,872,486.05	16,711,619.06
1935.....	63,829,682.72	16,144,255.36	47,385,327.36	77,753,295.20	66,252,826.14	11,500,469.06
1934.....	69,814,723.13	20,051,397.35	49,763,325.78	55,614,111.88	47,933,272.10	7,680,839.78
1933.....	98,272,576.43	31,300,417.78	66,972,158.65	125,305,652.48	109,016,660.00	16,288,992.48
1932.....	107,865,760.88	37,958,493.14	69,907,267.74	113,758,457.43	99,118,249.74	14,640,207.69
1931.....	121,993,750.46	45,952,130.16	76,041,620.30	102,256,479.96	88,997,801.76	13,258,678.20
1930.....	125,784,933.43	46,086,774.40	79,698,159.03	83,750,721.24	71,369,072.55	12,381,648.69
1929.....	143,594,291.68	57,119,891.76	86,474,399.92	76,845,704.28	65,461,824.31	11,383,879.97
1928.....	149,668,976.19	69,710,306.28	79,958,669.91	70,674,419.27	60,058,722.71	10,615,696.56
1927.....	166,493,208.58	81,665,502.37	84,827,706.21	57,232,828.30	47,716,422.69	9,516,405.61
1926.....	171,605,623.27	85,735,598.99	85,870,024.28	30,223,218.67	24,233,115.04	5,990,103.63
1925.....	186,208,394.36	95,455,326.21	90,753,068.15	25,098,500.89	19,728,876.36	5,369,624.53
1924.....	202,999,955.16	107,377,798.96	95,622,156.20	21,139,863.45	16,118,296.53	5,021,566.92
1923.....	235,924,931.94	130,616,234.36	108,308,697.58	17,886,821.28	14,083,567.00	3,803,254.28
1922.....	236,151,244.32	133,105,620.62	103,045,623.70	11,639,340.73	9,698,181.14	1,941,159.59
1921.....	246,584,639.64	141,413,236.45	105,171,403.19	6,171,569.82	4,424,397.09	1,747,172.73
1920.....	202,586,306.04	112,335,359.85	90,250,946.19	4,624,098.68	3,023,119.18	1,600,979.50
1919.....	212,211,890.76	119,463,920.53	92,747,970.23	3,878,189.13	3,008,785.41	869,403.72
1918 and prior years.....	5,087,647,618.63			61,333,476.58	47,252,342.13	14,081,134.45

See footnotes at end of table.

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

Fiscal year	Army and Navy pensions and military and naval compensation—Continued								
	Regular Establishment				Unclassified	World War			
	Total	Living veterans	Deceased veterans	Total World War		Living veterans			
						Total	Service-connected disability compensation <sup>s</sup>	Emergency Officers' retirement pay	Disability allowance or nonservice pension
Total to June 30, 1939.....	\$170,862,379.65	\$130,212,897.18	\$40,649,482.47	\$16,513,425.54	\$3,838,831,444.82	\$3,216,768,261.17	\$2,880,403,064.13	\$65,905,887.75	\$270,459,309.29
1939.....	11,839,643.30	8,929,468.26	2,910,175.04	.....	242,865,913.83	187,040,507.12	166,948,863.01	2,991,326.30	17,100,317.81
1938.....	11,514,617.36	8,868,785.83	2,645,831.53	.....	230,203,176.35	185,220,091.13	166,875,363.36	3,117,229.96	15,227,497.81
1937.....	11,414,103.92	8,947,027.17	2,467,076.75	.....	219,468,805.74	183,315,298.17	166,417,519.36	3,138,955.75	13,758,823.06
1936.....	9,710,465.11	7,434,834.45	2,275,630.66	.....	221,156,044.87	185,375,770.67	169,382,036.92	3,283,359.64	12,710,374.11
1935.....	9,237,599.82	7,341,495.86	1,896,103.96	.....	219,851,128.63	186,129,825.82	171,877,328.10	2,709,127.88	11,543,369.84
1934.....	7,832,600.47	6,223,411.08	1,609,189.39	.....	184,197,523.53	151,411,651.61	139,445,822.97	2,181,249.52	9,784,579.12
1933.....	6,400,478.06	5,241,451.38	1,159,026.68	.....	315,575,802.34	279,989,426.13	184,833,898.69	9,968,959.32	85,186,547.12
1932.....	5,966,519.43	4,860,875.59	1,105,643.84	.....	313,280,309.57	276,561,186.24	189,549,809.30	11,553,143.57	75,458,233.37
1931.....	5,269,558.41	4,279,663.04	989,895.37	.....	253,983,859.62	222,538,236.76	181,911,075.67	10,937,594.04	29,689,567.05
1930.....	4,696,831.38	3,802,089.76	894,741.62	.....	199,244,606.09	166,274,152.22	155,044,890.21	11,229,262.01	.....
1929.....	4,502,676.52	3,655,087.62	847,588.90	.....	188,946,539.58	157,897,356.50	153,101,697.74	4,795,658.76	.....
1928.....	4,095,763.23	3,255,566.50	840,193.73	.....	181,815,926.02	150,991,994.81	150,991,994.81	.....	.....
1927.....	3,818,070.22	2,958,571.78	859,498.44	.....	173,493,032.15	144,149,490.08	144,149,490.08	.....	.....
1926.....	3,655,799.32	2,713,805.36	941,993.96	.....	164,454,467.82	133,255,139.81	133,255,139.81	.....	.....
1925.....	3,350,284.66	2,471,169.57	879,115.09	.....	129,615,490.14	104,141,275.72	104,141,275.72	.....	.....
1924.....	3,321,179.22	2,417,027.52	904,151.70	.....	115,515,563.51	96,103,147.27	96,103,147.27	.....	.....
1923.....	3,532,595.71	2,569,043.11	963,552.60	.....	125,619,186.05	107,067,474.56	107,067,474.56	.....	.....
1922.....	3,401,172.47	2,485,436.80	915,735.67	.....	123,374,188.31	106,798,612.10	106,798,612.10	.....	.....
1921.....	3,456,191.45	2,501,808.01	954,383.44	4,978.13	121,330,447.80	103,744,827.57	103,744,827.57	.....	.....
1920.....	3,604,038.60	2,522,774.08	1,081,264.52	.....	103,159,449.67	82,032,490.76	82,032,490.76	.....	.....
1919.....	3,701,782.83	2,619,732.40	1,082,050.43	.....	11,331,374.62	6,554,822.72	6,554,822.72	.....	.....
1918 and prior years.....	46,540,408.16	34,113,772.01	12,426,636.15	16,508,447.41	348,608.58	175,483.40	175,483.40	.....	.....

Fiscal year	Army and Navy pensions and military and naval compensation—Continued			Military and naval insurance	United States Government live insurance	Adjusted compensation		
	World War—Continued					Adjusted-service certificate fund	Adjusted-service and dependent pay	Loans to veterans for transportation
	Deceased veterans							
	Total	Service-connected	Non-service-connected					
Total to June 30, 1939	\$622,063,183.65	\$611,308,076.27	\$10,755,107.38	\$2,127,399,902.85	\$378,378,768.63	\$3,739,878,169.54	\$53,986,404.44	\$76,103.36
1939	55,825,406.71	51,436,165.79	4,389,240.92	38,393,938.70	35,331,225.52	7,413,848.79	1,185,414.37	
1938	44,983,085.22	42,359,416.32	2,623,668.90	82,521,520.30	31,635,613.35	13,837,588.33	1,352,099.16	
1937	36,153,507.57	34,301,524.70	1,851,982.87	88,051,778.37	29,396,384.23	282,656,226.02	1,546,168.24	
1936	35,780,274.20	34,542,723.57	1,237,550.63	84,024,981.15	28,296,446.29	3,228,421,888.82	1,089,821.20	
1935	33,721,302.81	33,068,638.75	652,664.06	100,355,245.92	27,172,039.14	25,562,460.85	1,361,408.31	
1934	32,785,871.92	32,785,871.92		103,268,273.83	26,073,360.78	23,413,326.01	1,895,111.07	4,214.55
1933	35,586,376.21	35,586,376.21		123,038,781.65	28,061,672.89	24,621,384.22	2,252,360.76	71,888.81
1932	36,719,123.33	36,719,123.33		123,740,592.58	28,736,667.22	23,215,621.33	2,480,264.29	
1931	31,445,622.86	31,445,622.86		117,924,352.03	25,951,864.23	19,391,652.05	2,463,148.16	
1930	32,070,453.87	32,070,453.87		122,768,894.22	24,677,347.60	20,131,368.75	3,130,214.35	
1929	31,049,183.08	31,049,183.08		121,349,027.79	22,301,640.58	19,744,738.58	6,453,346.34	
1928	30,823,931.21	30,823,931.21		120,770,802.24	17,664,329.21	17,098,354.86	10,152,767.74	
1927	29,343,542.07	29,343,542.07		120,963,998.81	11,864,371.29	14,407,783.32	9,959,630.34	
1926	31,199,328.01	31,199,328.01		136,975,113.97	9,882,287.93	15,354,626.61	5,626,193.46	
1925	25,474,214.42	25,474,214.42		104,136,493.50	8,962,316.34	4,607,401.00	3,038,456.65	
1924	19,412,416.24	19,412,416.24		101,239,648.19	7,481,512.37			
1923	18,551,711.49	18,551,711.49		99,418,389.29	6,700,194.79			
1922	16,575,576.21	16,575,576.21		102,988,870.13	6,084,931.08			
1921	17,585,620.23	17,585,620.23		94,904,353.38	2,056,695.47			
1920	21,126,958.91	21,126,958.91		85,926,099.99	47,868.32			
1919	4,776,551.90	4,776,551.90		43,798,357.93				
1918 and prior years	173,125.18	173,125.18		840,388.88				

See footnotes at end of table.

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

Fiscal year	Vocational training	Allotments and allowances	Marine and seamen's insurance	Funds due incompetent beneficiaries	Personal funds of patients, Veterans' Administration	Miscellaneous	Civil-service retirement and disability fund to Aug. 31, 1934	Canal Zone retirement and disability fund to Aug. 31, 1934
Total to June 30, 1939.....	<sup>1</sup> \$644, 887, 407. 18	\$582, 941, 586. 07	\$35, 078, 013. 20	\$565, 482. 25	\$7, 956, 172. 33	\$901, 921. 07	\$249, 620, 791. 07	\$1, 158, 146. 76
1939.....	*1, 657. 18	*335. 50	.....	135, 758. 00	.....	.....	.....	.....
1938.....	*1, 084. 69	*1, 309. 11	.....	117, 846. 38	2, 031, 166. 42	21, 111. 43	.....	.....
1937.....	*9, 022. 38	*1, 226. 34	.....	143, 409. 79	2, 123, 823. 93	40, 111. 61	.....	.....
1936.....	*6, 267. 25	*633. 58	.....	168, 468. 08	1, 987, 069. 51	13, 112. 89	.....	.....
1935.....	*9, 192. 36	*695. 44	.....	.....	1, 814, 112. 47	12, 712. 22	.....	.....
1934.....	*7, 247. 29	2, 998. 70	94. 51	.....	.....	15, 507. 22	8, 519, 553. 38	86, 355. 31
1933.....	*16, 825. 80	7, 798. 77	.....	.....	.....	2, 690. 45	47, 656, 699. 54	527, 036. 97
1932.....	*17, 109. 11	8, 732. 62	.....	.....	.....	492, 644. 71	34, 837, 692. 05	351, 786. 93
1931.....	*21, 747. 50	5, 070. 03	1, 600. 00	.....	.....	4, 818. 00	27, 470, 075. 06	192, 967. 55
1930.....	*20, 224. 67	2, 366. 34	.....	.....	.....	101, 716. 55	23, 992, 317. 41	.....
1929.....	*2, 923. 87	*8, 707. 41	1, 500. 00	.....	.....	65, 500. 80	18, 126, 498. 91	.....
1928.....	233, 724. 49	*60, 952. 21	.....	.....	.....	60, 969. 35	16, 062, 570. 07	.....
1927.....	2, 206, 256. 01	*187, 637. 52	.....	.....	.....	4, 477. 81	14, 752, 459. 90	.....
1926.....	25, 840, 481. 60	*21, 200. 66	*33, 583. 69	.....	.....	21, 341. 53	13, 394, 643. 51	.....
1925.....	60, 486, 084. 93	10, 045. 26	1, 500. 00	.....	.....	12, 153. 00	10, 182, 218. 24	.....
1924.....	106, 961, 887. 06	13, 082. 95	4, 100. 00	.....	.....	13, 535. 10	9, 027, 883. 26	.....
1923.....	149, 499, 849. 53	*273, 582. 36	9, 525. 50	.....	.....	*251. 16	8, 552, 197. 74	.....
1922.....	166, 051, 141. 22	4, 982, 113. 22	249, 075. 78	.....	.....	19, 769. 56	7, 740, 992. 48	.....
1921.....	99, 064, 993. 21	23, 774, 032. 06	56, 911. 56	.....	.....	.....	6, 391, 456. 93	.....
1920.....	34, 651, 973. 53	53, 568, 637. 08	514, 881. 79	.....	.....	.....	2, 913, 532. 59	.....
1919.....	.....	392, 882, 494. 33	7, 706, 896. 37	.....	.....	.....	.....	.....
1918 and prior years.....	.....	108, 240, 494. 84	26, 565, 511. 38	.....	.....	.....	.....	.....

<sup>1</sup> Includes revolving fund loans outstanding June 30, 1939, \$4,317,700.

<sup>2</sup> 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, 1938, and 1939.

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

<sup>4</sup> Includes construction.

<sup>5</sup> Disbursements from general post fund from June 30, 1931, to date.

<sup>6</sup> Gross disbursements for Army and Navy pensions.

<sup>7</sup> Includes unclassified \$4,978.13.

<sup>8</sup> 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.

<sup>9</sup> Includes encumbrances.

<sup>10</sup> 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., \$1,179,002,368.67.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1939, showing the number of beneficiaries as of June 30, 1939

State	Number of living veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1939, and disbursements for these benefits during the fiscal year 1939							
	World War							
	Living veterans							
	Service-connected		Non-service-connected		Emergency officers' retirement pay		Total living veterans	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Alabama.....	7,096	\$2,971,098	1,150	\$385,352	32	\$58,776	8,278	\$3,415,226
Arizona.....	2,819	2,078,176	507	169,676	15	23,976	3,341	2,271,828
Arkansas.....	6,761	3,174,701	1,304	453,081	21	37,603	8,086	3,665,385
California.....	26,671	14,938,772	4,336	1,346,474	229	378,019	31,236	16,663,265
Colorado.....	4,803	3,082,028	723	227,076	35	62,308	5,561	3,371,412
Connecticut.....	4,897	2,473,753	464	153,188	22	36,126	5,383	2,663,067
Delaware.....	338	169,189	53	15,722	1	1,983	392	186,894
District of Columbia.....	3,580	1,833,549	506	157,358	53	92,383	4,139	2,083,290
Florida.....	5,113	2,827,369	995	348,609	76	121,838	6,184	3,297,816
Georgia.....	7,091	3,565,548	1,297	446,424	47	79,395	8,435	4,091,367
Idaho.....	1,181	545,658	153	52,198	4	7,944	1,338	605,800
Illinois.....	16,093	7,129,733	2,817	816,685	104	159,278	19,014	8,105,696
Indiana.....	9,326	4,302,624	1,100	345,415	29	47,313	10,455	4,695,352
Iowa.....	5,168	2,327,040	883	296,124	9	15,526	6,060	2,638,690
Kansas.....	4,122	1,857,871	704	228,874	19	34,089	4,845	2,120,834
Kentucky.....	10,757	4,860,976	1,280	429,631	20	29,894	12,057	5,320,501
Louisiana.....	4,921	2,400,862	1,203	417,982	13	20,926	6,137	2,839,770
Maine.....	1,917	915,484	314	99,307	6	11,427	2,237	1,026,218
Maryland.....	4,574	2,582,630	629	193,183	33	52,773	5,236	2,828,586
Massachusetts.....	15,778	7,931,097	1,944	613,307	93	158,308	17,815	8,702,712
Michigan.....	10,363	4,593,449	1,382	448,509	43	71,909	11,788	5,113,867
Minnesota.....	10,143	5,270,705	1,213	382,368	27	39,242	11,383	5,692,815
Mississippi.....	8,503	3,836,831	885	300,103	12	20,167	9,400	4,157,101
Missouri.....	11,561	5,052,700	1,425	487,050	52	89,418	13,038	5,629,168
Montana.....	2,309	1,148,179	222	74,634	8	13,935	2,539	1,236,748
Nebraska.....	2,699	1,141,491	377	122,566	8	11,343	3,084	1,275,400
Nevada.....	441	211,363	54	17,884	1	1,278	496	230,525
New Hampshire.....	1,254	624,268	134	44,107	6	9,824	1,394	678,199
New Jersey.....	6,776	3,346,473	1,067	341,436	55	92,275	7,898	3,780,184
New Mexico.....	2,178	1,344,022	373	129,662	10	15,809	2,561	1,489,493
New York.....	24,621	11,797,508	4,698	1,362,340	168	282,550	29,487	13,442,398

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1939, showing the number of beneficiaries as of June 30, 1939—Continued

State	Number of living veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued							
	World War							
	Living veterans							
	Service-connected		Non-service-connected		Emergency officers' retirement pay		Total living veterans	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	
North Carolina.....	5,600	\$3,114,835	1,389	\$473,833	35	\$55,431	7,024	\$3,644,099
North Dakota.....	1,522	730,889	212	68,953	1	2,182	1,735	802,024
Ohio.....	19,338	8,940,922	2,332	903,770	93	150,720	22,313	9,995,412
Oklahoma.....	7,445	3,269,958	985	346,294	15	24,458	8,445	3,640,710
Oregon.....	3,791	1,961,483	581	186,507	27	43,540	4,399	2,191,530
Pennsylvania.....	22,056	10,446,786	2,815	919,053	117	186,014	24,988	11,551,853
Rhode Island.....	1,849	864,744	305	100,474	4	5,605	2,158	970,823
South Carolina.....	3,978	1,851,332	1,015	359,492	26	43,859	5,019	2,254,683
South Dakota.....	1,858	810,601	284	89,266	2	3,315	2,144	993,182
Tennessee.....	7,665	3,814,168	1,157	409,949	35	59,355	8,857	4,283,472
Texas.....	15,210	7,428,499	2,531	874,487	79	130,818	17,820	8,433,804
Utah.....	1,299	630,174	118	39,631	.....	.....	1,417	669,805
Vermont.....	1,107	558,609	120	36,494	3	5,346	1,230	690,449
Virginia.....	5,006	2,436,764	880	269,251	34	54,232	5,920	2,760,307
Washington.....	4,600	2,335,866	764	235,243	19	27,339	5,383	2,598,448
West Virginia.....	3,606	1,574,769	430	145,499	16	27,942	4,052	1,748,216
Wisconsin.....	8,640	3,846,485	1,234	386,251	45	77,810	9,919	4,310,546
Wyoming.....	844	396,139	175	42,997	2	3,014	1,021	442,150
Total, United States.....	339,318	165,348,170	52,019	16,793,760	1,804	2,978,675	393,141	185,120,614
United States possessions and foreign countries.....	2,754	1,600,693	917	306,549	9	12,651	3,680	1,919,893
Grand total.....	342,072	166,948,863	52,936	17,100,318	1,813	2,991,326	396,821	187,040,507

Number of living veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued

State	World War—Continued													
	Deceased veterans						War of 1812 deceased veterans	Mexican War deceased veterans	Indian Wars					
	Service-connected		Non-service-connected		Total deceased veterans				Living veterans		Deceased veterans			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Alabama	2,167	\$1,140,968	238	\$108,936	2,455	\$1,249,904			6	\$3,834	7	\$5,260	10	\$4,011
Arizona	547	293,535	58	19,954	605	313,489			1	590	186	139,297	187	70,115
Arkansas	1,650	886,803	216	86,290	1,866	973,093			7	4,129	11	6,394	28	10,209
California	5,572	2,818,411	798	260,417	6,370	3,078,828			16	9,733	354	265,675	542	198,021
Colorado	1,119	580,744	133	43,775	1,252	624,519						30,659	66	22,995
Connecticut	1,057	536,838	170	59,244	1,227	596,082			1	590	11	8,177	18	6,563
Delaware	140	72,757	14	4,460	154	77,217			1	590	5	2,910	2	1,276
District of Columbia	815	424,543	157	51,245	972	475,788					47	34,389	117	41,639
Florida	1,462	748,331	221	76,962	1,683	825,293			4	2,359	45	31,485	31	15,605
Georgia	2,445	1,309,334	361	134,952	2,806	1,444,286			4	2,359	7	5,340	36	13,418
Idaho	286	140,531	43	16,843	329	157,374			2	1,180	25	19,091	52	20,090
Illinois	4,684	2,363,975	581	198,834	5,265	2,562,809			10	5,746	105	76,703	132	49,442
Indiana	2,467	1,300,944	375	132,493	2,842	1,433,437			3	2,064	58	39,631	90	34,444
Iowa	1,695	838,177	171	62,852	1,866	901,029			2	1,180	37	23,876	40	14,329
Kansas	1,404	712,212	138	47,741	1,602	759,953			5	3,008	73	53,887	146	53,477
Kentucky	2,506	1,346,717	401	151,805	2,907	1,498,522			5	2,655	33	24,789	57	20,601
Louisiana	2,093	1,118,218	201	70,786	2,294	1,189,004			2	1,180	15	10,674	16	6,016
Maine	682	349,995	76	29,784	758	379,779					8	5,420	9	3,646
Maryland	1,270	649,326	176	61,877	1,446	711,203			3	1,652	58	41,801	83	29,364
Massachusetts	3,506	1,834,581	571	210,799	4,077	2,045,380			1	885	63	47,160	117	44,009
Michigan	2,778	1,398,673	318	112,291	3,096	1,510,964			1	590	51	40,537	96	33,909
Minnesota	2,249	1,101,749	282	100,744	2,531	1,202,493					61	40,445	64	23,748
Mississippi	1,674	927,555	238	90,207	1,912	1,017,762			4	2,064	3	2,547	12	4,011
Missouri	3,338	1,699,716	416	146,295	3,754	1,846,011			13	8,672	57	42,769	113	40,022
Montana	340	164,022	67	25,224	407	189,246					86	67,842	62	22,460
Nebraska	794	392,960	82	32,730	876	425,690			1	590	33	24,745	76	28,002
Nevada	43	23,039	14	4,843	57	27,882			1	590	4	1,634	3	1,459
New Hampshire	424	216,000	41	15,828	465	231,828					7	5,513	12	4,558
New Jersey	2,410	1,193,570	249	83,816	2,659	1,277,386			1	590	51	36,961	84	30,603
New Mexico	461	245,018	58	21,581	519	266,599			2	708	62	40,574	102	31,490

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1939, showing the number of beneficiaries as of June 30, 1939—Continued

State	Number of living veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued														
	World War—Continued						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									
New York.....	7,990	\$4,064,515	867	\$305,312	8,857	\$4,369,827			5	\$2,949	115	\$84,269	219	\$81,455	
North Carolina.....	2,108	1,105,519	293	113,928	2,401	1,219,447			3	2,124	3	3,237	6	2,552	
North Dakota.....	378	177,110	40	17,107	418	194,217					14	9,934	19	6,527	
Ohio.....	4,545	2,322,215	665	232,709	5,210	2,554,924			3	1,652	100	73,385	164	61,255	
Oklahoma.....	1,857	969,335	269	101,669	2,126	1,071,004			3	1,770	51	39,674	97	36,279	
Oregon.....	881	433,857	96	32,989	977	466,846	1	\$190	4	2,065	44	32,632	134	49,247	
Pennsylvania.....	6,474	3,288,622	864	309,044	7,338	3,597,666			5	3,244	99	72,510	166	58,265	
Rhode Island.....	416	216,502	55	19,516	471	236,018					4	2,799	10	3,646	
South Carolina.....	1,530	818,666	194	74,862	1,724	893,528			1	590	5	3,780	8	2,917	
South Dakota.....	485	244,077	50	18,172	535	262,249					105	72,978	92	34,225	
Tennessee.....	2,732	1,454,066	353	135,917	3,085	1,589,983			9	4,955	17	11,519	35	13,308	
Texas.....	4,538	2,324,270	515	178,965	5,053	2,503,235			26	17,107	134	99,191	385	141,251	
Utah.....	326	172,872	48	18,256	374	191,128					36	29,925	216	82,123	
Vermont.....	349	175,751	37	15,056	386	190,807					2	2,010	7	2,735	
Virginia.....	2,095	1,069,178	235	88,644	2,330	1,157,822			3	2,065	29	22,211	50	18,668	
Washington.....	1,277	621,926	130	48,329	1,407	670,255			1	1,475	74	51,797	132	47,375	
West Virginia.....	1,274	669,201	174	62,588	1,448	731,789			2	1,180	4	3,459	8	3,089	
Wisconsin.....	2,585	1,301,262	277	99,718	2,862	1,400,980			3	1,770	35	21,779	42	15,131	
Wyoming.....	127	64,414	20	7,102	147	71,516					20	15,083	31	11,364	
Total, United States.....	94,105	48,322,600	12,096	4,343,491	106,201	52,666,091	1	190	166	101,664	2,495	1,828,357	4,214	1,550,954	
United States possessions and foreign countries.....	5,717	3,113,566	124	45,750	5,841	3,159,316				2	1,180	30	25,775	37	13,709
Grand total.....	99,822	51,436,166	12,220	4,389,241	112,042	55,825,407	1	190	168	102,844	2,525	1,854,132	4,251	1,564,663	

Number of living veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued

State	Civil War												Spanish-American War				Regular Establishment			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount				
	Alabama	12	\$13,597	252	\$116,042	1,492	\$976,172	588	\$219,627	527	\$125,359	158	\$40,657							
Arizona	5	7,117	115	54,311	857	552,752	190	70,471	284	102,700	48	14,702								
Arkansas	54	69,430	729	337,900	1,862	1,241,281	532	197,793	599	153,604	95	26,591								
California	292	384,587	4,270	2,124,277	19,843	12,885,416	5,586	1,989,960	3,836	1,044,942	993	335,809								
Colorado	46	62,198	759	367,654	1,655	1,392,986	493	179,266	956	372,882	104	35,794								
Connecticut	34	47,300	577	296,336	1,806	1,054,012	630	228,446	355	101,718	83	26,509								
Delaware	6	7,522	137	68,361	351	242,607	114	42,030	41	11,129	22	6,063								
District of Columbia	14	18,804	439	214,880	2,299	1,381,521	1,044	380,444	1,465	376,962	398	127,479								
Florida	65	81,089	674	317,506	3,781	2,652,500	934	344,284	578	147,944	157	50,605								
Georgia	15	20,031	166	80,046	2,043	1,414,980	1,039	375,795	830	203,968	258	74,765								
Idaho	14	19,903	189	90,236	690	448,592	183	63,459	112	30,754	13	4,081								
Illinois	235	305,032	4,097	2,022,010	8,955	5,261,816	2,726	980,394	1,300	300,995	262	71,934								
Indiana	201	274,540	3,477	1,689,068	5,370	3,647,282	1,606	574,423	1,054	250,659	236	58,386								
Iowa	139	186,247	2,053	1,046,804	2,355	1,544,711	683	246,599	341	76,381	87	22,300								
Kansas	166	217,914	2,512	1,248,465	2,577	1,665,644	516	290,256	448	116,230	106	31,559								
Kentucky	84	113,692	1,690	798,520	3,516	2,309,352	1,208	449,059	1,349	259,183	261	68,343								
Louisiana	27	31,909	327	157,325	1,693	1,156,363	732	269,207	349	84,994	85	25,073								
Maine	48	64,513	820	398,286	1,213	759,148	349	125,787	194	56,635	58	15,493								
Maryland	40	50,771	690	338,628	2,148	1,340,511	963	346,804	555	148,277	237	77,674								
Massachusetts	116	147,858	2,071	1,026,213	5,785	3,500,956	2,303	823,772	980	278,895	360	113,700								
Michigan	135	185,293	2,279	1,148,653	5,490	3,441,980	1,663	592,569	923	224,232	189	56,841								
Minnesota	75	93,297	999	504,878	2,719	1,729,122	774	275,433	407	118,347	83	21,028								
Mississippi	17	25,892	249	120,164	992	716,438	414	149,809	393	102,641	80	20,601								
Missouri	220	286,632	3,470	1,698,066	5,164	3,103,343	1,748	633,614	839	208,736	164	46,170								
Montana	13	15,911	175	89,173	957	692,883	218	79,036	136	33,578	26	6,899								
Nebraska	83	104,290	980	491,754	1,510	992,271	425	154,409	199	47,302	46	12,871								
Nevada	2	2,170	16	9,378	292	203,838	58	22,451	36	10,845	1	273								
New Hampshire	20	27,049	336	168,287	697	414,998	257	93,671	105	25,810	31	10,012								
New Jersey	75	92,574	1,255	628,256	5,200	2,858,846	2,000	716,718	646	170,680	223	71,797								
New Mexico	5	6,675	127	61,253	440	390,886	132	49,676	172	65,122	22	5,672								
New York	192	267,597	3,805	1,906,398	13,943	7,870,871	5,792	2,089,488	2,290	570,523	682	205,444								
North Carolina	12	17,213	259	120,857	1,954	1,539,480	833	310,336	726	196,678	195	54,714								
North Dakota	4	5,063	100	50,357	387	272,274	93	36,716	64	19,060	12	3,168								
Ohio	288	389,708	4,745	2,350,280	10,776	6,802,542	3,130	1,130,747	1,516	356,192	302	80,187								

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1939, showing the number of beneficiaries as of June 30, 1939—Continued

State	Number of living veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued											
	Civil War				Spanish-American War				Regular Establishment			
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Oklahoma.....	73	\$99,517	1,110	\$538,467	2,031	\$1,491,145	664	\$241,038	535	\$131,689	84	\$22,178
Oregon.....	58	60,925	837	417,360	2,741	1,796,468	670	240,149	375	85,491	84	22,910
Pennsylvania.....	219	297,088	4,082	2,039,410	11,390	6,795,634	4,149	1,495,922	1,833	480,597	475	137,341
Rhode Island.....	12	14,031	284	135,982	828	807,272	384	137,574	170	41,698	80	27,459
South Carolina.....	2	2,170	98	44,593	1,142	733,094	567	212,627	369	92,401	128	35,367
South Dakota.....	26	34,929	264	133,431	619	421,876	139	49,483	107	24,298	15	4,040
Tennessee.....	68	82,536	1,157	530,779	3,169	2,089,602	1,211	450,455	981	240,953	221	63,012
Texas.....	44	56,123	851	406,548	4,887	3,121,578	1,757	633,916	1,509	398,177	440	142,204
Utah.....	4	5,207	75	38,290	458	381,227	148	58,950	90	25,082	23	8,158
Vermont.....	15	19,093	367	188,985	441	281,553	178	63,549	80	24,427	21	6,817
Virginia.....	22	27,425	374	179,810	2,746	1,698,539	1,201	474,822	838	200,820	300	96,525
Washington.....	71	90,173	975	489,126	4,331	2,743,606	1,050	378,751	692	163,767	150	44,797
West Virginia.....	44	55,824	788	376,919	1,511	1,026,835	506	183,038	386	90,324	77	19,092
Wisconsin.....	93	118,090	1,359	676,403	3,112	1,954,567	833	298,548	501	130,238	100	26,573
Wyoming.....	1	2,893	72	37,932	423	313,046	101	35,767	68	19,520	17	5,008
Total, United States.....	3,506	4,608,852	57,532	28,370,957	160,621	102,112,716	53,904	19,491,138	33,004	8,543,439	8,292	2,484,744
United States possessions and foreign countries.....	10	13,452	383	185,491	5,089	2,953,003	1,978	740,873	1,181	386,029	1,123	425,431
Grand total.....	3,516	4,622,304	57,915	28,556,448	165,710	105,065,719	55,882	20,232,011	34,185	8,929,468	9,415	2,910,175

State	Number of living veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued				Military and naval insurance		Adjusted service and dependent pay	Admin-istration	Construction	Total dis-bursements
	Total compensation and pension benefits									
	Living veterans		Deceased veterans							
	Number	Amount	Number	Amount	Number	Amount				
Alabama	10,316	\$4,535,614	3,469	\$1,634,075	508	\$634,474	\$18,513	\$1,661,331	\$224,457	\$8,708,464
Arizona	4,673	3,073,694	1,146	5 3,678	435	274,855	3,013	1,155,665	493,024	5,523,929
Arkansas	10,612	5,136,094	3,257	1,549,715	500	531,684	15,438	1,753,056	823	8,986,810
California	55,561	31,243,885	17,777	7,736,628	2,496	2,251,145	64,814	6,252,236	1,044,979	48,593,687
Colorado	8,259	5,230,137	2,674	1,230,228	712	578,018	8,120	1,406,837	27,063	8,480,403
Connecticut	7,589	3,874,274	2,536	1,154,526	282	414,690	13,058	561,250	22,586	6,040,384
Delaware	795	451,062	430	195,537	46	52,577	1,644			700,820
District of Columbia	7,964	3,894,966	2,970	1,240,230	519	379,244	5,287	17,952,204	63,766	23,535,697
Florida	10,653	6,210,834	3,483	1,555,652	473	536,354	19,704	1,170,945	461,835	9,955,324
Georgia	11,330	5,735,686	4,309	1,990,669	611	708,683	22,553	1,610,927		10,068,518
Idaho	2,179	1,124,140	768	336,420	158	181,109	4,185	441,263	28,390	2,115,507
Illinois	29,619	14,050,242	12,492	5,692,335	1,748	2,161,909	63,833	5,031,699	269,583	27,269,601
Indiana	17,168	8,907,464	8,254	3,791,822	834	958,919	24,381	1,528,097	356,237	15,566,920
Iowa	8,932	4,469,909	4,731	2,232,301	507	858,025	31,758	1,211,414	540,486	9,343,889
Kansas	8,109	4,172,505	5,187	2,395,718	345	609,378	22,788	1,595,687	223,649	9,019,729
Kentucky	16,874	8,027,517	6,128	2,837,700	650	788,810	21,070	1,179,625	3	12,854,725
Louisiana	8,191	4,124,010	3,456	1,647,805	442	564,680	20,524	1,080,927		7,337,946
Maine	3,700	1,911,934	1,994	922,991	176	254,064	9,040	794,101	758	3,892,888
Maryland	8,037	4,409,946	3,422	1,505,325	487	522,923	14,957	1,361,355	23	7,814,529
Massachusetts	24,759	12,677,581	8,929	4,053,968	1,236	1,328,495	43,035	2,711,502	699,299	21,513,880
Michigan	18,387	9,005,909	7,324	3,343,526	812	1,141,229	32,592	1,251,693	481,313	15,256,262
Minnesota	14,645	7,673,526	4,451	2,027,580	814	1,051,331	30,403	1,796,876	7	12,579,723
Mississippi	10,805	5,004,619	2,671	1,314,411	424	477,455	15,496	1,230,900	113,114	8,155,995
Missouri	19,318	9,270,648	9,262	4,273,455	964	1,292,492	29,228	1,304,544		16,170,367
Montana	3,731	2,046,962	888	386,814	154	198,884	5,677	372,174		3,010,511
Nebraska	4,909	2,444,008	2,404	1,113,316	239	389,975	14,134	433,896	66,447	4,461,776
Nevada	830	449,012	136	62,033	29	29,336	1,092	52,043	64,946	658,462
New Hampshire	2,223	1,151,569	1,101	508,356	117	162,934	4,950	86,161		1,913,970
New Jersey	13,870	6,939,245	6,222	2,725,350	690	990,425	41,182	1,033,799	668,124	12,398,125
New Mexico	3,240	1,992,150	904	415,398	280	217,275	1,658	912,709	7,966	3,546,461
New York	46,027	22,235,658	19,360	8,655,561	2,649	3,439,576	118,740	6,445,050	549,579	41,444,194
North Carolina	9,719	5,400,707	3,697	1,710,030	601	735,803	19,681	1,211,144	1,272	9,078,637
North Dakota	2,204	1,108,355	642	290,985	103	201,139	5,937	366,271	62,897	1,935,584
Ohio	34,993	17,617,239	13,554	6,179,045	1,313	1,862,691	56,553	3,297,955	1,093,907	30,107,390

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

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1939, showing number of beneficiaries as of June 30, 1939—Continued

State	Number of living veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued				Military and naval insurance		Adjusted service and dependent pay	Adminis-tration	Construction	Total dis-bursements
	Total compensation and pension benefits									
	Living veterans		Deceased veterans		Number	Amount				
	Number	Amount	Number	Amount						
Oklahoma.....	11, 135	\$5, 402, 735	4, 084	\$1, 910, 736	516	\$724, 701	\$15, 378	\$801, 994	\$64, 944	\$8, 920, 488
Oregon.....	7, 617	4, 167, 046	2, 707	1, 198, 767	379	397, 271	16, 988	960, 523	370	6, 740, 965
Pennsylvania.....	38, 529	19, 197, 682	16, 205	7, 331, 848	1, 788	2, 608, 545	94, 873	2, 914, 583	236, 252	32, 383, 783
Rhode Island.....	3, 172	1, 836, 623	1, 229	540, 679	142	178, 124	4, 988	184, 006		2, 744, 420
South Carolina.....	6, 537	3, 086, 128	2, 526	1, 190, 022	375	482, 341	10, 433	842, 533	4	5, 611, 461
South Dakota.....	3, 001	1, 457, 263	1, 045	483, 428	130	225, 412	8, 010	550, 545	31, 024	2, 755, 682
Tennessee.....	13, 092	6, 708, 082	5, 718	2, 652, 492	724	879, 032	23, 280	1, 876, 368	1, 413, 178	13, 552, 432
Texas.....	24, 394	12, 108, 873	8, 512	3, 844, 261	1, 283	1, 534, 758	54, 598	1, 717, 017	578, 937	19, 838, 444
Utah.....	2, 005	1, 111, 246	838	374, 829	116	152, 934	2, 556	266, 115	360	1, 908, 040
Vermont.....	1, 768	927, 532	959	447, 893	89	126, 577	4, 796	245, 358	281, 453	2, 033, 609
Virginia.....	9, 555	4, 709, 302	4, 348	1, 929, 712	610	764, 074	22, 033	1, 974, 848	521, 521	9, 921, 490
Washington.....	10, 551	5, 647, 791	3, 715	1, 631, 779	510	573, 828	22, 113	1, 351, 187		9, 226, 698
West Virginia.....	5, 997	2, 924, 662	2, 829	1, 315, 117	296	457, 412	16, 282	408, 346	153, 804	5, 275, 623
Wisconsin.....	13, 660	6, 535, 220	5, 199	2, 419, 405	589	1, 012, 940	29, 122	2, 133, 211	109, 293	12, 239, 191
Wyoming.....	1, 533	792, 692	368	161, 587	90	93, 042	1, 551	770, 733		1, 819, 605
Total, United States.....	592, 767	302, 213, 978	230, 310	104, 665, 738	29, 991	36, 991, 572	1, 132, 039	87, 052, 038	10, 957, 673	543, 013, 038
United States possessions and foreign countries.....	9, 990	5, 298, 152	9, 364	4, 526, 000	712	1, 402, 367	53, 375	848, 352		12, 128, 246
Grand total.....	602, 757	307, 512, 130	239, 674	109, 191, 738	30, 703	38, 393, 939	1, 185, 414	87, 900, 390	10, 957, 673	555, 141, 284

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 \$45,080,250 (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 1939, showing number of beneficiaries as of June 30, 1939—Continued

United States possessions and foreign countries		Number of living veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers retirement pay on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued																							
		World War												Mexican War		Indian Wars		Civil War							
		Living veterans				Deceased veterans																			
		Service-connected		Non-service-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	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Foreign countries—Con.																									
Japan	3	\$1,967	1	\$383		4	\$2,350	6	\$4,071			6	\$4,071												
Other parts of Asia	21	12,149	2	383		23	12,532	46	25,612			46	25,612												
Cuba	7	4,324	1	96		8	4,420	2	1,130			2	1,130			1	\$365					3	1,314		
San Domingo and Haiti	2	1,185				2	1,185	2	1,042			2	1,042												
Other parts West Indies	10	4,422	2	765		12	5,187	27	13,235			27	13,235										1	717	
Africa	7	3,338				7	3,338	4	1,757			4	1,757									1	\$1,157	5	2,151
Australia	3	1,429				3	1,429	4	1,255			4	1,255									1	1,013	8	4,122
Azores	3	2,504				3	2,504	14	6,754			14	6,754												
Canada	271	123,713	38	12,987	2	\$2,784	311	139,484	217	109,111	14	\$4,435	231	113,546	1	\$590	10	\$8,577	8	3,098	6	8,823	218	108,862	
Central America	7	3,292	2	574		9	3,866	2	418			2	418												
Mexico	29	14,595	4	1,530		33	16,125	11	4,122	4	1,364	15	5,486			1	888	2	729				7	3,106	
Newfoundland	4	1,600				4	1,600	7	3,264			7	3,264												
Panama	2	2,291				2	2,291	1	586			1	586												
South America	24	8,362	2	287	1	995	27	9,644	13	5,243			13	5,243	1	590							6	3,405	
Other miscellaneous countries	10	4,657				10	4,657	5	2,406			5	2,406												
Total United States possessions and foreign countries	2,754	1,600,693	917	306,549	9	12,651	3,680	1,919,893	5,717	3,113,566	124	45,750	5,841	3,159,316	2	1,180	30	25,775	37	13,709	10	13,452	383	185,491	

Number of living veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers retirement pay on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued																
United States possessions and foreign countries	Spanish-American War				Regular Establishment				Total				Military and naval insurance		Ad-justed-service and dependent pay	Total disburse-ments
	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				
United States possessions:																
Alaska.....	111	\$56,374	9	\$3,808	10	\$2,969	3	\$1,313	176	\$83,655	29	\$11,502	5	\$5,278	142	\$100,577
Canal Zone.....	67	109,259	25	9,013	5	1,247	16	5,245	93	119,653	48	17,959	8	7,250	144,862	144,862
Guam.....	5	3,650	5	1,801	7	3,003	10	4,499	14	8,485	24	11,401	1	906	279	21,071
Hawaii.....	110	63,242	40	14,290	36	8,543	36	12,730	318	145,745	148	59,847	28	25,439	1,525	232,556
Philippine Islands.....	2,748	1,548,585	1,156	432,454	815	259,594	787	309,154	4,042	2,079,720	2,555	1,083,695	66	20,175	2,789	3,186,379
Puerto Rico.....	430	208,416	179	72,502	145	51,472	104	41,193	1,361	631,823	809	427,374	81	55,875	1,040	1,116,112
Samoa.....	2	1,072	1	453	3	1,333	4	2,095	5	2,405	7	3,213	3	1,562	7	1,880
Virgin Islands.....	2	612					2	777	8	5,239	3	1,216	6	3,356	46	9,857
Foreign countries:																
Belgium.....	12	7,307	3	1,088	1	197	1	982	36	17,469	33	17,457	3	8,085	534	43,545
British Isles.....	177	104,801	111	40,561	39	16,798	30	8,130	432	247,411	682	333,743	63	166,705	7,210	755,069
Denmark.....	32	25,524	11	4,364	6	3,086	1	205	73	48,886	113	55,314	6	35,646	139,846	139,846
France.....	29	17,045	13	4,872	4	1,037	2	923	119	70,709	96	41,273	21	19,391	1,064	132,437
Germany.....	38	26,743	35	12,597	4	1,765	13	4,427	53	37,761	109	47,165	17	14,062	372	99,360
Greece.....	9	4,578	11	4,171	5	3,210	6	1,113	294	145,692	362	189,348	34	69,377	401	404,818
Italy.....	15	11,484	15	5,622	8	3,565	17	4,731	691	395,204	1,660	898,308	122	408,152	12,439	1,714,103
Norway.....	71	42,869	19	6,426	5	3,148	6	1,604	125	73,650	172	84,364	14	51,899	53	209,966
Poland.....	4	2,144	1	363	4	1,457	8	1,686	131	62,510	600	321,557	23	119,628	988	505,683
Rumania.....					1	222	1	205	22	15,137	27	13,990	7	6,742		35,869
Russia.....							3	614	5	4,037	152	80,742	10	29,861	4,735	119,375
Sweden.....	55	34,757	26	9,418	2	395	3	700	97	60,304	249	125,467	23	61,694	186	247,651
Yugoslavia.....	2	1,935					2	409	49	34,140	108	60,115	6	16,152	93	110,600
Other parts of Europe.....	30	21,399	24	8,813	4	2,551	10	1,991	140	87,568	355	182,789	66	107,722	12,520	390,599
China.....	53	28,587	48	17,736	3	907	16	7,231	68	36,739	93	38,595	8	5,712	847	81,893
Japan.....	4	12,739	19	6,492	1	333	5	1,772	25	15,422	30	12,335	4	1,619	120	29,496
Other parts of Asia.....	20	1,684	1	242					27	14,216	49	26,571	3	8,822	77	49,686
Cuba.....	103	66,614	32	11,280	1	74	2	836	112	71,108	40	14,925	1	1,093	233	87,359
San Domingo and Haiti.....	9	4,012	1	393				1	682	11	5,197	4	2,087			7,284
Other parts West Indies.....	11	6,033	4	1,487	2	210	1	354	25	11,430	33	15,793	4	6,228		33,451
Africa.....	19	9,340	3	907					27	13,835	12	4,815	3	4,373		23,023
Australia.....	16	8,617	3	1,233	5	1,083			5	12,142	15	6,610	3	3,061		21,813
Azores.....	1	769			1	929	2	409	5	4,196	16	7,163				11,633
Canada.....	801	409,085	165	61,186	54	13,848	22	5,690	1,182	639,817	645	292,972	58	116,888	4,292	1,053,969
Central America.....	11	6,002	3	1,553	2	55	4	1,359	22	9,923	9	3,330	2	1,016	243	14,512

TABLE 45.—An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1939, showing number of beneficiaries as of June 30, 1939—Continued

United States possessions and foreign countries	Number of living veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers retirement pay on June 30, 1939, and disbursements for these benefits during the fiscal year 1939—Continued												Military and naval insurance		Ad-justed-service and dependent pay	Total disburse-ments	
	Spanish-American War				Regular Establishment				Total								
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Living veterans		Deceased veterans						
	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount	Num-ber	Amount			
Foreign countries—Continued.																	
Mexico.....	37	\$18,352	6	\$1,559	3	\$1,596	1	\$382	74	\$36,961	31	\$11,262	4	\$3,803	\$528	\$52,554	
Newfoundland.....	2	1,347	3	2,249					6	2,947	10	5,513	1	2,772		11,232	
Panama.....	4	2,327					2	1,354	6	4,618	3	1,940	1	625		7,183	
South America.....	31	17,112	5	1,789	2	605	2	636	60	27,361	27	11,663	6	6,974	345	46,343	
Other miscellaneous coun-tries.....	18	8,590	1	181	3	790			31	14,037	6	2,587	1	4,424		21,048	
Total United States pos-sessions and foreign countries.....	5,089	2,953,003	1,978	740,873	1,181	386,029	1,123	425,431	9,990	5,298,152	9,364	4,526,000	712	1,402,367	53,375	11,279,894	

NOTE.—Does not include \$848,352 disbursed from administration, medical, hospital, and domiciliary services appropriation. Totals included in table 44 under United States possessions and foreign countries.

TABLE 46.—*Summary of policy loans for fiscal year 1939, U. S. Government life-insurance fund*

Total amount of policy loans issued to date		\$1,186,709,352.78
Outstanding policy loans July 1, 1938		143,858,428.06
New loans issued during fiscal year, including renewal of old loans		\$141,064,272.23
Less:		
Repayments in cash	\$7,802,534.25	
Repayments by deduction:		
(a) From new loans	\$116,985,885.09	
(b) From surrenders	7,144,728.11	
(c) From claims	1,432,977.18	
(d) From dividend deposits and dividend payments	11,236.85	
(e) From matured endowments	621,785.35	
Total collection by deduction	126,196,612.58	
Total repayments	133,999,146.83	
Net increase in outstanding loans		7,065,125.40
Outstanding policy loans June 30, 1939		150,923,553.46

TABLE 47.—Financial statement of the U. S. Government life-insurance fund by calendar years from origin of fund to Dec. 31, 1938

	From origin to Dec. 31, 1931	1932	1933	1934	1935	1936	1937	1938
Ledger assets Dec. 31		\$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
<b>INCOME</b>								
Premiums	\$575,281,426.82	68,256,172.16	66,794,984.48	67,801,270.78	63,766,595.34	62,961,611.33	63,117,257.88	62,372,665.26
Interest	110,657,188.64	25,143,162.56	33,427,461.68	31,332,524.44	34,419,559.95	41,619,579.03	38,317,126.65	38,802,428.36
Dividends deposited	501,294.88	134,178.71	68,970.16	143,450.86	159,533.99	175,109.49	192,208.39	230,507.42
Received from United States on account of extra hazard of the military and naval service	54,938,554.59	7,799,541.51	4,763,353.49	5,200,876.35	4,813,681.99	2,680,730.77	3,245,513.70	3,261,312.27
Consideration for supplementary installment contracts under claims	57,704,339.62	14,629,695.26	11,916,356.10	11,721,651.96	12,516,063.55	10,214,521.06	11,689,982.21	11,496,278.31
Other income	9,840,321.70	337,077.66	24,705.88	68,473.89	131,471.50	312,406.55	380,933.67	179,980.40
Total income	808,923,126.25	116,299,827.86	116,995,831.79	116,268,248.28	115,806,906.41	117,963,958.23	116,942,722.50	116,343,172.02
Total	808,923,126.25	668,199,919.23	726,519,596.82	785,506,708.70	840,078,973.23	905,183,303.60	973,522,780.60	1,037,778,074.57
<b>DISBURSEMENTS</b>								
Claims (death and total permanent disability)	137,582,548.48	25,218,977.37	21,714,505.32	20,524,982.06	21,874,501.38	19,372,556.37	20,853,751.21	20,807,616.02
Claims under total disability contract		27,500.00	42,923.00	98,929.00	28,755.00	78,253.00	190,546.00	155,183.00
Matured endowments	483,887.22	322,146.00	303,375.19	548,362.86	621,311.93	908,396.05	1,005,073.31	889,369.09
Paid as surrender values	45,003,015.61	16,270,157.40	21,424,644.56	23,257,476.85	12,808,597.61	9,812,199.10	10,126,860.20	13,021,026.48
Accrued interest paid on bond purchases	2,851,174.33	4,682.08	41,027.25	145,157.55	431,982.37	458,778.44	417,177.74	118,672.33
Unearned premiums refunded	3,759,401.81	1,021,759.60	740,109.14	610,031.94	479,412.20	408,754.76	502,520.28	487,023.25
Dividends paid	43,649,727.78	7,270,066.72	3,420,603.09	5,944,589.52	6,237,309.71	6,552,583.84	6,881,978.01	7,789,553.24
Paid on supplementary installment contracts under claims	21,491,077.42	8,351,652.03	8,847,797.68	9,266,183.71	9,941,544.92	10,300,339.35	11,122,197.49	11,564,903.15
Other disbursements	2,202,202.23	189,213.00	746,151.17	838,928.39	436,212.74	711,384.59	987,773.81	1,219,093.46
Total disbursements	257,023,034.88	58,676,154.20	57,281,136.40	61,234,641.88	52,859,627.86	48,603,245.50	52,087,878.05	56,052,440.02
Balance	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	981,725,634.55
<b>ASSETS</b>								
<i>Ledger assets</i>								
Book value of special Treasury bonds						500,157,956.40	500,157,956.40	500,157,956.40
Book value of all other bonds	130,243,355.69	130,230,578.86	134,174,203.27	155,148,437.47	178,450,921.00	219,121,223.61	273,746,511.05	325,038,236.42
Policy loans	89,660,178.99	110,642,090.88	121,763,599.55	121,680,068.52	127,579,849.54	128,560,435.08	138,468,345.35	147,426,343.12
Adjusted-service certificate loans	329,095,246.50	366,577,661.32	407,071,813.52	439,797,265.46	472,999,707.40	2,235,962.26	2,550,870.59	2,664,191.15
Cash on hand	2,901,310.19	2,073,433.97	6,228,844.08	7,646,295.37	8,188,867.43	6,504,480.75	6,511,219.16	6,438,907.46

Total ledger assets as per "balance" under income and disbursements.....	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	981,725,634.55
<i>Nonledger assets</i>								
Interest accrued on bonds, loans, and deferred premiums.....	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	21,106,947.54
Premiums due (grace period).....	134,110.90	499,066.85	486,094.75	457,194.57	447,459.00	445,692.00	445,694.61	445,257.50
Premiums in course of collection through Government departments.....	448,827.80	469,974.32	481,408.62	494,443.99	530,249.47	596,410.90	683,782.80	560,706.30
Due from United States on account of extra hazard of the military and naval service.....	242,427.79						172,229.60	
Policy liens.....	91,276.44	92,119.26	90,205.11	75,673.62	70,871.82	54,662.12	55,021.10	50,883.98
Total nonledger assets.....	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	22,163,795.32
Total assets.....	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	1,003,889,429.87
<b>LIABILITIES</b>								
Reserves.....	501,660,380.00	558,642,893.00	615,214,949.46	664,876,638.00	723,629,394.14	789,156,165.74	850,303,488.24	907,882,857.42
Present value of future installments on claims.....	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	73,188,162.50
Claims in process of settlement.....	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	3,281,416.82
Premiums paid in advance.....	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	7,749,675.08
Dividends deposited with interest.....	436,465.22	522,889.16	556,783.40	658,508.41	789,524.93	938,500.35	1,098,867.18	1,287,752.46
Advance payment from War Department.....	442,993.77	460,542.57	477,383.40	495,329.06	461,801.21	448,375.43	427,250.32	455,321.33
Apportioned for payment of dividends.....	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	9,350,000.00
Other liabilities.....	127,104.44	148,920.48	181,397.07	241,885.08	321,297.60	381,996.29	529,822.89	694,244.26
Unassigned funds.....	5,742,873.82	6,283,576.39						
Total liabilities.....	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	1,003,889,429.87

## GUARDIANSHIP TABLES

TABLE 48.—Incompetent and minor wards under guardianship, June 30, 1939

Offices	Wards									Grand total	
	Incompetent veterans			Other incompetents			Minors				
	Under-guardians	Institutional award only	Under legal custodians	Total	Under-guardians	Under legal custodians	Total	Under-guardians	Under legal custodians		Total
Albuquerque, N. Mex.	150			150	15		165	292	187	479	644
Atlanta, Ga.	843			843	64	6	913	718	344	1,062	1,975
Baltimore, Md.	426			426	42		468	236	177	413	881
Batavia, N. Y.	1,080	13	1	1,094	130	2	1,223	569	130	699	1,925
Bay Pines, Fla.	426			426	39	5	470	326	274	600	1,070
Boise, Idaho.	103			103	10		113	125	37	162	275
Boston, Mass.	1,623	21		1,644	170		1,814	883	294	1,177	2,991
Charlotte, N. C.	636			636	55		691	749	117	866	1,557
Cheyenne, Wyo.	113			113	6		119	60	58	118	237
Cleveland, Ohio.	1,137	14	1	1,152	149	3	1,304	588	314	902	2,206
Columbia, S. C.	447	2		449	34		483	492	112	604	1,087
Dayton, Ohio.	1,036			1,036	215		1,251	799	342	1,141	2,392
Dearborn, Mich.	1,409	11		1,420	195		1,616	1,024	234	1,258	2,874
Denver, Colo.	320		4	324	47	1	372	404	218	622	994
Des Moines, Iowa.	785	1	1	787	168	1	956	395	155	550	1,506
Fargo, N. Dak.	171			171	10		181	95	41	136	317
Fort Harrison, Mont.	164		1	165	19		184	117	131	248	432
Hines, Ill.	2,603	125	2	2,730	254	2	2,986	1,168	977	2,145	5,131
Huntington, W. Va.	1,021			1,021	43		1,064	411	75	486	896
Indianapolis, Ind.	367			367	43		410	411	75	486	896
Jackson, Miss.	1,021			1,021	285	1	1,307	813	313	1,126	2,433
Jefferson Barracks, Mo.	536			536	28		564	284	281	565	1,129
Kansas City, Mo.	708	1	1	710	105	1	816	409	205	614	1,430
Lexington, Ky.	518			518	117	1	636	341	263	604	1,240
Lincoln, Nebr.	808			808	132		940	1,022	317	1,339	2,279
Little Rock, Ark.	374			374	59		433	199	119	318	751
Los Angeles, Calif.	716			716	55		771	578	148	726	1,497
Los Angeles, Calif.	985	20	3	1,008	119	9	1,126	756	1,939	3,065	4,191
Lyons, N. J.	1,065	28		1,093	81	2	1,176	454	350	806	1,982
Manchester, N. H.	142			142	32		174	127	43	170	344
Minneapolis, Minn.	1,196	5		1,201	122	1	1,324	681	220	901	2,225
Muskogee, Okla.	798	17	8	823	85		908	651	351	1,002	1,910
Nashville, Tenn.	683			683	93		776	986	259	1,245	2,021
Newington, Conn.	575			575	49	2	626	250	164	414	1,040
New Orleans, La.	609		4	613	35	1	649	402	237	639	1,288
New York, N. Y.	3,446	201		3,647	208	9	3,854	1,591	224	1,815	5,670
Philadelphia, Pa.	1,360	19	2	1,381	177	1	1,559	1,114	335	1,449	3,008
Pittsburgh, Pa.	1,064		3	1,067	147	1	1,215	756	320	1,076	2,291
Portland, Ore.	398	1		399	61	1	461	229	219	448	909
Providence, R. I.	292	7		299	35	1	335	225	56	281	716
Reno, Nev.	29			29	1		30	24	41	65	95
Roanoke, Va.	594	2		596	60		656	494	220	714	1,370
Salt Lake City, Utah.	95			95	5		100	100	91	191	291
San Francisco, Calif.	1,251	79		1,330	110	5	1,445	723	704	1,427	2,872
Seattle, Wash.	515			515	39		555	518	182	700	1,255
Sioux Falls, S. Dak.	170		1	170	21		191	101	59	160	351
Togus, Maine.	227		1	228	73	3	304	118	107	225	529
Tucson, Ariz.	77			77	8	1	86	179	246	425	511
Tuscaloosa, Ala.	560			560	39	4	603	441	249	690	1,293
Waco, Tex.	1,122		1	1,123	69		1,192	900	841	1,741	2,933
White River, Junction, Vt.	167	1	1	169	43		212	101	30	131	343
Wichita, Kans.	365	1	1	367	85		452	363	134	497	949
Wood, Wis.	865	7	1	873	126		999	542	317	859	1,858
Central office:											
Washington, D. C., area.	430			430	49	3	482	339	295	634	1,116
United States possessions and foreign <sup>1</sup>	267		1	268	69		337	531	131	662	999
Manila, P. I.	87	5		92	15		107	677	57	734	841
San Juan, P. R.	115	6		121	12		133	258	115	373	506
Total	38,169	587	38	38,794	4,514	68	43,376	27,728	13,645	41,373	84,749

<sup>1</sup> Not including Manila, P. I., and San Juan, P. R.

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees, for the fiscal year 1939

Offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Amount of estates						Amounts embezzled or misappropriated	Amounts lost on deposits	Amounts lost on investments
				Total amount of estates	Invested in accordance with State law		Invested not in accordance with law		Cash balance (funds on deposit in banking institutions or otherwise. Not included in invested amounts)			
					General investment	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable	Illegal				
Albuquerque, N. Mex. ....	\$190,094.29	\$5,820.62	\$3,200.67	\$685,871.23	\$583,871.82	\$101,486.89	-----	-----	\$602.52	-----	-----	\$1,243.51
Atlanta, Ga. ....	967,828.38	29,661.26	8,166.22	2,852,199.03	2,301,636.42	-----	-----	\$1,958.77	548,603.84	\$876.51	\$98.85	-----
Baltimore, Md. ....	469,973.69	16,749.50	8,090.79	2,207,823.21	1,902,619.81	12,004.68	-----	-----	293,198.72	18,350.44	-----	428.71
Batavia, N. Y. ....	1,025,529.77	31,640.01	15,046.46	5,376,838.57	4,144,537.09	994,869.87	-----	-----	191,595.36	13,202.44	-----	311.96
Bay Pines, Fla. ....	428,785.42	11,899.74	2,550.69	1,176,208.84	1,009,100.67	-----	-----	-----	167,108.17	627.54	1,345.54	-----
Boise, Idaho. ....	70,212.97	3,200.48	705.20	466,735.10	389,001.66	1,694.92	-----	-----	76,038.52	1,894.01	27.14	100.00
Boston, Mass. ....	1,918,464.50	55,806.09	45,521.93	6,622,128.80	2,044,313.86	4,488,401.50	-----	100.00	89,313.44	11,681.73	1,686.18	5,578.16
Charlotte, N. C. ....	715,935.25	29,375.66	8,092.45	2,609,341.95	2,353,528.59	-----	-----	-----	255,813.36	25,646.79	-----	3,091.90
Cheyenne, Wyo. ....	115,230.54	3,534.38	1,385.00	710,426.04	584,065.09	33,205.38	183.20	6,465.25	86,507.12	-----	-----	-----
Cleveland, Ohio. ....	1,339,920.93	48,626.55	9,388.51	4,823,516.32	4,108,311.90	11,422.18	59,737.20	26,391.05	617,655.99	1,137.14	2,153.56	786.06
Columbia, S. C. ....	485,692.73	16,785.90	3,196.45	1,668,952.57	1,344,754.41	102,944.67	4,873.12	2,478.73	213,901.64	-----	-----	80.00
Dayton, Ohio. ....	1,117,618.02	39,903.74	11,342.84	4,145,860.07	3,740,190.20	-----	6,444.50	2,478.73	393,052.56	695.13	366.90	-----
Dearborn, Mich. ....	1,050,015.99	42,055.61	5,022.83	4,532,979.65	3,570,345.72	-----	20,610.78	201,996.56	740,026.59	14,686.50	92.28	2,454.37
Denver, Colo. ....	395,783.06	13,564.38	5,449.10	1,538,854.59	1,340,771.75	-----	-----	-----	198,082.84	-----	-----	900.00
Des Moines, Iowa. ....	749,878.86	28,702.26	23,905.49	3,931,397.84	3,649,258.52	2,350.07	-----	-----	279,789.25	229.15	567.16	-----
Fargo, N. Dak. ....	147,067.22	5,756.43	3,470.38	812,203.57	729,198.88	26,894.97	-----	-----	56,109.72	-----	-----	105.00
Fort Harrison, Mont. ....	188,440.64	5,834.22	5,965.18	835,035.04	653,857.48	-----	654.62	-----	180,522.94	-----	-----	-----
Hines, Ill. ....	2,632,535.02	107,818.15	80,326.21	11,470,522.15	10,331,960.26	-----	-----	-----	1,114,363.39	1,000.00	807.04	1,325.85
Huntington, W. Va. ....	426,154.13	15,677.59	1,141.75	1,564,235.83	1,380,136.86	4,940.00	950.00	-----	178,208.97	-----	-----	1,824.50
Indianapolis, Ind. ....	1,105,884.10	46,281.57	23,994.07	5,068,254.82	4,423,586.46	-----	3,813.50	105,900.52	534,954.34	403.00	5,965.83	5,449.17
Jackson, Miss. ....	545,132.52	20,677.94	26,000.17	1,571,712.68	1,109,745.84	141,617.72	1,533.73	7,497.74	311,317.55	1,507.86	2,590.85	10,130.17
Jefferson Barracks, Mo. ....	795,115.39	21,683.63	6,740.44	3,096,279.57	2,735,405.78	-----	-----	862.60	360,011.19	1,224.78	974.09	-----
Kansas City, Mo. ....	644,102.86	20,854.80	4,971.00	2,606,545.30	2,247,524.07	10,516.85	28,387.73	16,527.09	303,589.56	2,409.54	971.86	4,295.65
Lexington, Ky. ....	949,835.05	34,067.00	6,374.32	3,601,251.51	3,115,884.52	133,240.54	6,119.11	2,416.94	343,590.40	246.40	10.74	3,218.30
Lincoln, Nebr. ....	386,139.52	15,471.36	3,945.80	1,966,675.68	1,744,177.04	49,800.80	6,325.23	-----	166,372.61	-----	-----	116.84
Little Rock, Ark. ....	650,588.80	25,170.80	1,729.18	1,951,683.28	1,660,774.18	-----	-----	223.56	290,685.54	27,256.90	319.54	1,641.63
Los Angeles, Calif. ....	1,316,180.35	40,089.16	35,161.13	2,973,376.92	2,116,650.65	533,381.51	225.00	463.50	322,656.26	521.52	-----	1,559.29
Lyons, N. J. ....	1,590,457.00	47,800.85	4,363.93	2,819,960.80	2,265,769.79	335,723.28	-----	-----	206,011.55	-----	-----	1,577.97
Manchester, N. H. ....	142,107.89	3,927.38	514.50	768,680.38	300,714.20	467,966.18	-----	-----	-----	-----	-----	-----
Minneapolis, Minn. ....	1,085,260.12	44,893.46	12,594.02	5,791,664.72	5,300,470.19	-----	-----	-----	491,094.53	30.00	650.08	630.00
Muskogee, Okla. ....	1,052,636.58	30,651.38	15,476.31	3,861,672.21	3,254,843.06	-----	669.76	6,379.23	599,780.16	-----	-----	356.69
Nashville, Tenn. ....	908,706.08	32,750.99	12,405.16	3,298,393.85	2,753,460.93	-----	1,220.26	83,491.28	438,748.38	20,955.25	561.09	-----
Newington, Conn. ....	550,784.37	20,002.65	1,510.57	2,657,760.31	950,873.49	1,624,994.74	-----	-----	81,892.08	-----	-----	-----
New Orleans, La. ....	688,213.12	917,09.14	5,454.95	2,099,038.56	1,745,509.39	-----	-----	-----	353,529.17	-----	-----	1,339.69

TABLE 49.—Summary of fiduciary accounts, guardians' commissions, and attorneys' fees, for the fiscal year 1939—Continued

Offices	Total amount of receipts	Guardians' commissions allowed	Attorneys' fees allowed	Amount of estates					Amounts embezzled or misappropriated	Amounts lost on deposits	Amounts lost on investments	
				Total amount of estates	Invested in accordance with State law		Invested not in accordance with law					Cash balance (funds on deposit in banking institutions or otherwise. Not included in invested amounts)
					General investment	Deposits in banks or other institutions in lieu of investments	Nonlegal or questionable	Illegal				
New York, N. Y.	\$2,961,484.85	\$79,165.89	\$63,265.39	\$14,340,960.58	\$9,533,892.29	\$4,807,068.29						\$1,654.51
Philadelphia, Pa.	2,273,605.14	94,004.46	20,889.92	5,023,370.77	4,297,977.70	270,795.23						29,763.46
Pittsburgh, Pa.	1,332,906.23	65,326.93	13,442.02	3,435,402.03	3,083,948.38							266.58
Portland, Oreg.	407,121.55	16,791.64	11,432.48	1,552,318.46	1,287,289.34	150.00	\$181.34					4,339.00
Providence, R. I.	381,389.72	12,307.76	2,342.17	1,670,551.14	894,746.18	742,975.64					\$67.99	
Reno, Nev.	20,455.20	513.17	740.50	99,837.94	83,047.73	15,186.92						
Roanoke, Va.	791,572.98	27,575.15	4,197.10	2,714,745.51	2,499,225.34		616.97					219.61
Salt Lake City, Utah	116,663.25	2,768.64	2,736.75	424,124.95	335,907.13	2,738.67						1,966.24
San Francisco, Calif.	1,061,005.68	38,351.13	51,366.16	4,666,804.57	3,572,017.63	383,807.41	5,012.69	1,119.44			\$7,866.25	48,153.91
Seattle, Wash.	601,280.74	19,520.54	10,170.50	2,488,691.39	1,492,820.34	864,096.76	28.00				19,499.68	515.51
Sioux Falls, S. Dak.	168,067.43	5,044.45	2,566.54	680,427.24	573,928.45	35,155.26	8,619.04	784.75			784.75	2,689.51
Togus, Maine	263,381.25	9,623.11	2,005.72	980,634.93	539,487.03	372,177.33					2,229.15	36.50
Tucson, Ariz.	249,579.58	1,238.80	210.00	236,050.96	109,891.01	123,707.33						
Tuscaloosa, Ala.	741,990.84	22,754.56	11,827.04	2,333,914.96	1,775,770.54	242,677.80						
Waco, Tex.	1,191,919.54	27,033.81	27,235.10	5,097,744.77	4,289,190.49	11,895.02	151.65	377.95			274.00	750.50
White River Junction, Vt.	175,500.99	5,174.13	20.00	606,367.55	300,886.34	287,975.62						555.36
Wichita, Kans.	376,950.82	10,603.68	2,327.21	1,414,153.72	1,167,447.99	245,534.23					239.36	558.64
Wood, Wis.	765,715.30	23,618.40	6,950.11	4,065,510.96	3,324,430.25	619,386.55		970.00			905.35	303.14
Central office:												
Washington, D. C., area	643,496.10	13,125.40	2,977.92	2,282,747.21	1,902,053.44						380,693.77	500.00
United States possessions and foreign	15,545.08	239.87	260.00	41,272.49	23,201.34							
Manila, P. I.	213,377.43	9,730.09	7,015.10	497,235.74	190,228.83		1,345.51	64.50				18,071.15
San Juan, P. R.	165,644.22	4,516.64	2,062.99	421,830.62	285,261.88	126,358.12						305,596.90
												10,210.62
Total	41,761,167.58	1,423,672.93	649,245.42	157,238,769.58	123,449,480.23	18,230,363.19	286,033.77	465,352.99	14,807,539.40	176,641.81	22,670.15	148,289.76

<sup>1</sup> Not including Manila, P. I., and San Juan, P. R.

### CONSTRUCTION TABLES

TABLE 50.—Statement showing by location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1938 and 1939, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1941. (The program as outlined for 1940 and 1941 is tentative.)

Location	Beds available June 30, 1938		Additions, fiscal year 1939		Beds available June 30, 1939		Additions, fiscal year 1940		Beds available June 30, 1940		Additions, fiscal year 1941		Beds available June 30, 1941	
	Hospital	Domi-ciliary	Hospital	Domi-ciliary	Hospital	Domi-ciliary	Hospital	Domi-ciliary	Hospital	Domi-ciliary	Hospital	Domi-ciliary	Hospital	Domi-ciliary
Albuquerque, N. Mex	259				259				259				259	
Alexandria, La	599		22		621				621				621	
Amarillo, Tex							156		156				156	
American Lake, Wash	710				710				710				710	
Atlanta, Ga	265				265				265		69		334	
Augusta, Ga	1,096		17		1,089				1,089				1,089	
Batavia, N. Y	297				297		15		312				312	
Bath N. Y.	403	1,202	25	135	428	1,067		404	428	1,471			428	1,471
Bay Pines, Fla	195	440	249	4	444	444		380	444	824			444	824
Bedford, Mass	1,116				1,116		368		1,484				1,484	
Biloxi, Miss	207	793			207	793			207	793	50		257	793
Boise, Idaho	227	38	124		203	147			203	147			203	147
Bronx, N. Y.	973				973		598		1,571		109		1,680	
Camp Custer, Mich	1,001		9		1,010		524		1,534				1,534	
Canandaigua, N. Y	1,115				1,115				1,115				1,115	
Castle Point, N. Y	479				479				479				479	
Cheyenne, Wyo	108		11		107		44		151				151	
Chillicothe, Ohio	944		158		1,102		625		1,727				1,727	
Cleveland, Ohio							269		269				269	
Coatesville, Pa	1,459				1,459				1,459				1,459	
Columbia, S. C	618				618				618				618	
Dallas, Tex							250		250				250	
Danville, Ill	1,650		155		1,805		62		1,867		69		1,936	
Dayton, Ohio	1,100	2,482	150	1283	1,050	2,199		1,194	1,050	3,393			1,050	3,393
Dearborn, Mich			351		351				351				351	
Des Moines, Iowa	300				300				300		75		375	
Dwight, Ill	225				225		127		198				198	
Excelsior Springs, Mo	252				252				252				252	
Fargo, N. Dak	100		84		184				184				184	
Fayetteville, Ark	258				258				258				258	
Fayetteville, N. C							307		307				307	
Fort Bayard, N. Mex	305				305				305				305	
Fort Harrison, Mont	145				145				145				145	
Fort Lyon, Colo	805				805		111		794				794	
Gulfport, Miss	788				788				788				788	

<sup>1</sup> 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 1938 and 1939, and the authorized or proposed development of facilities under present appropriations through the fiscal year 1941. (The program as outlined for 1940 and 1941 is tentative.)—Continued

Location	Beds available June 30, 1938		Additions, fiscal year 1939		Beds available June 30, 1939		Additions, fiscal year 1940		Beds available June 30, 1940		Additions, fiscal year 1941		Beds available June 30, 1941	
	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary
Hines, Ill.	1,750				1,750				1,750				1,750	
Hot Springs, S. Dak.	186	484	95	32	281	516		35	281	551			281	551
Huntington, W. Va.	210				210		110		320				320	
Indianapolis, Ind.	172				172		168		340				340	
Jefferson Barracks, Mo.	415				415		150		565		100		665	
Kecoughtan, Va.	516	1,564	19	696	497	2,260		73	497	2,333			497	2,333
Knoxville, Iowa	1,015				1,015		474		1,489				1,489	
Lake City, Fla.	327		26		353				353				353	
Legion, Tex.	402		18		420				420				420	
Lexington, Ky.	559				559				559				559	
Lincoln, Nebr.	201		49		250				250				250	
Livermore, Calif.	312		27		339				339				339	
Los Angeles, Calif.	1,720	3,965	347	1,933	2,067	3,032	384		2,451	3,032			2,451	3,032
Lyons, N. J.	1,034		358		1,392		358		1,750				1,750	
Marion, Ill.											180	366	180	366
Marion, Ind.	1,500		9		1,509				1,509		134		1,643	
Memphis, Tenn.	450				450				450				450	
Mendota, Wis.	295				295				295				295	
Minneapolis, Minn.	642				642				642				642	
Montgomery, Ala.											269		269	
Mountain Home, Tenn.	556	1,590		70	556	1,660		64	556	1,724		64	556	1,788
Murfreesboro, Tenn.							785		785				785	
Muskogee, Okla.	423				423		35		458				458	
Newington, Conn.	265		21		286		19		305				305	
Northampton, Mass.	683		90		773				773				773	
North Chicago, Ill.	1,135				1,135		330		1,465				1,465	
North Little Rock, Ark.	1,347		8		1,355		5		1,360				1,360	
Northport, L. I., N. Y.	2,220				2,220				2,220				2,220	
Oteen, N. C.	850				850				850				850	
Outwood, Ky.	375				375				375				375	
Palo Alto, Calif.	1,067		141		1,026		140		1,166				1,166	
Perry Point, Md.	1,296				1,296				1,296		183		1,479	
Pittsburgh, Pa.	505				505		290		795				795	
Portland, Oreg.	383		23		406				406				406	
Reno, Nev.			26		26				26				26	
Roanoke, Va.	635		373		1,008				1,008		165		1,173	
Roseburg, Oreg.	560	6			560	6			560	6			560	6
Rutland Heights, Mass.	467				467				467				467	

St. Cloud, Minn.....	1,046				1,046				1,046				1,046	
Salt Lake City, Utah.....	104				104		51		155				155	
San Fernando, Calif.....	244		116		360				360				360	
San Francisco, Calif.....	336				336				336		59		395	
Sheridan, Wyo.....	598				598		5		603				603	
Sunmount, N. Y.....	520		1 2		518				518				518	
Togus, Maine.....	294	1,157		1 2	294	1,155			294	1,155			294	1,155
Tucson, Ariz.....	358				358				358				358	
Tuscaloosa, Ala.....	346		189		535				535		43		578	
Tuskegee, Ala.....	1,498				1,498				1,498				1,498	
Waco, Tex.....	947		1 6		941		182		1,123				1,123	
Wadsworth, Kans.....	734	1,386		1 11	734	1,375		238	734	1,613			734	1,613
Walla Walla, Wash.....	400				400		6		406				406	
Washington, D. C.....	327				327				327				327	
Whipple, Ariz.....	409				409		1 5		404				404	
White River Junction, Vt.....			110		110		78		188				188	
Wichita, Kans.....	180				180		66		246				246	
Wood, Wis.....	1,178	1,691			1,178	1,691	15	301	1,193	1,992			1,193	1,992
<b>Total.....</b>	<b>51,991</b>	<b>16,798</b>	<b>{ 2,938 1 150 }</b>	<b>{ 911 1 1,364 }</b>	<b>54,779</b>	<b>16,345</b>	<b>{ 6,869 1 43 }</b>	<b>2,689</b>	<b>61,605</b>	<b>19,034</b>	<b>1,505</b>	<b>430</b>	<b>63,110</b>	<b>19,464</b>

<sup>1</sup> 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, 1939

Location	Public, 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60 <sup>1</sup>	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 <sup>2</sup>	Public, 587, 68th; Public, 480, 70th; H. F. S. 4 and 5 N. Y., \$13,000,000 <sup>3</sup>	Public, 480, 70th; fifth act H. F. S. 28-29, \$7,000,000
Alabama:							
Montgomery							
Tuscaloosa							
Tuskegee		\$1,985,252.00				\$1,000.00	\$271,234.00
Arizona:							
Tucson						1,150,351.17	275,733.97
Whipple	\$28,354.95	555,185.80					
Arkansas:							
Fayetteville							
Hot Springs (Army)							
North Little Rock		238,950.17					296,814.11
California:							
Camp Kearney (closed)	26,907.24						
Livermore			\$1,351,211.25				
Los Angeles							
Palo Alto	159,546.88	1,250,400.00				174,076.33	
San Fernando			103,409.33	\$1,150,251.27			
San Francisco							
Colorado: Fort Lyon						299,604.25	
Connecticut:							
New Haven (closed)	23,227.76						
Newington						1,198,589.61	
District of Columbia:							
Washington	959,744.00					225,499.23	
Walter Reed (Army)					\$878,006.03	271,561.02	
Florida:							
Bay Pines							
Jacksonville (closed)	28,958.60						
Lake City	146,894.08	256,821.04					
Georgia:							
Atlanta	202,027.94					599,279.89	
Augusta	42,856.27	819,126.66					
Idaho: Boise	111,826.25						
Illinois:							
Danville			291,492.06				
Dwight							
Hines	3,343,414.74					433,423.15	865,533.55
North Chicago				1,048,637.97		801,431.90	

Indiana:						
Indianapolis						
Marion		161,219.97				
Iowa:						
Des Moines						
Knoxville			1,205,652.09		293.40	245,889.25
Kansas:						
Wadsworth		16,601.76				
Wichita						
Kentucky:						
Lexington					926,914.20	70,717.47
Outwood	2,210,032.23					
Pikesville (abandoned)			15,280.88			
Louisiana: Alexandria	107,719.14	57,598.18			357,208.16	1,049,967.73
Maine: Togus						
Maryland:						
Fort McHenry (closed)	67,614.54					
Perry Point	196,051.93	458,484.19				
Massachusetts:						
Bedford				1,022,995.99	630,627.04	329,903.09
Northampton			2,450,930.44			6,000.00
Rutland Heights		786,601.37				
West Roxbury (closed)	71,566.40					
Michigan:						
Camp Custer			1,932,715.49			
Dearborn						
Minnesota:						
Minneapolis			506,090.34	1,365,195.91		
St. Cloud			900,501.95		3,939.01	250,756.81
Mississippi:						
Biloxi						
Gulfport			830,216.36			
Missouri:						
Excelsior Springs			297,518.47		607,887.04	7,500.00
Jefferson Barracks		1,197,189.20			145,942.25	
St. Louis (closed)	4,141.60					
Montana: Fort Harrison	97,598.22					
Nebraska: Lincoln					954,034.00	75,000.00
Nevada: Reno						
New Jersey:						
Cape May (closed)	21,999.29					
Lyons					60,138.60	1,838,681.85
New Mexico:						
Deming (closed)	3,712.35					
Albuquerque						
Fort Bayard	38,411.80	960,273.41				
New York:						
Bath						
Batavia						
Bronx		3,460,954.22				
Canandaigua						

See footnotes at end of table.

TABLE 51.—Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1939—Continued

Location	Public, 326, 65th; and subsequent deficiency appropriations, \$11,393,682.60 <sup>1</sup>	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 <sup>2</sup>	Public, 587, 68th; Public, 480, 70th; H. F. S. 4 and 5 N. Y., \$13,000,000 <sup>3</sup>	Public, 480, 70th; fifth act H. F. S. 28-29, \$7,000,000
New York—Continued.							
Castle Point		\$2,482,745.27	\$1,610.72				
Danville (closed)	\$7,504.63						
Fox Hills (closed)	83,829.64						
Hudson St. (P. H. S.)	359,700.12						
Northport, Long Island			231,121.56	\$198,375.70	\$3,028,541.83	\$357,976.30	
Stapleton (P. H. S.)	217,779.93						
Sunmount			1,816,926.43				
North Carolina:							
Fayetteville							
Oteen	11,913.48	419,679.91				145,263.84	\$628,228.82
North Dakota: Fargo					11,679.50	238,859.48	
Ohio:							
Chillicothe			1,575,450.77			849.00	255,509.79
Cleveland							
Dayton		837,778.08					
Oklahoma: Muskogee				375,000.00	100,000.00		
Oregon:							
Portland						1,307,651.91	
Roseburg							
Pennsylvania:							
Coatesville						1,592,383.58	178,776.03
Parkview (closed)	12,643.50						
Pittsburgh		125,325.00	1,213,042.53			183,301.21	
South Carolina:							
Columbia							
Greenville (closed)	610,242.89						
South Dakota: Hot Springs		977.02		532,375.66		36,764.00	
Tennessee:							
Memphis			872,817.06				
Mountain Home							
Murfreesboro							
Texas:							
Amarillo							
Corpus Christi (closed)	139,296.11						
Dallas							
Houston (closed)	42,182.28						
Legion					1,182,000.00		
Waco							

Utah: Salt Lake City							
Vermont: White River Junction							
Virginia:							
Kecoughtan							
Norfolk (P. H. S.)	889,831.78						
Roanoke							
Sewells Point (closed)	69,542.38						
Washington:							
American Lake			1,382,983.78				65,950.00
Walla Walla		443,455.79					236,553.16
West Virginia: Huntington							
Wisconsin:							
Waukesha <sup>8</sup>	466,393.69						
Wood		1,302,559.49					
Wyoming:							
Cheyenne							
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	295,150.43	13,649.19
Surplus	189,169.28	25,916.08		3,882.80	<sup>9</sup> 350,000.00		37,601.18
Unobligated							
Miscellaneous	15,703.75	65.10					
<b>Total</b>	<b>11,393,682.60</b>	<b>18,600,000.00</b>	<b>17,000,000.00</b>	<b>3,850,000.00</b>	<b>8,000,000.00</b>	<b>13,000,000.00</b>	<b>7,000,000.00</b>

See footnotes at end of table.

TABLE 51.—Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1939—Continued

Location	Public, 29, 71st; sixth act, \$13,950,000	Public, 868, 71st; seventh act, \$20,877,000	Special acts for individual projects, \$12,473,585	Hospital and domiciliary facilities, \$25,750,000 4	Allocations from relief appropriations, \$16,309,850 5	General post fund, \$1,123,116.06 6	Annual approp- riations, \$24,702,533.53 7	Total, \$196,029,767.19
Alabama:								
Montgomery				\$1,155,586.00				\$1,155,586.00
Tuscaloosa	\$980,961.22	\$137,462.02			\$195,198.66		\$25,799.65	1,339,421.55
Tuskegee		280,946.17		287,193.94	29,113.67		251,356.50	3,106,096.28
Arizona:								
Tucson	252,882.60						114,553.10	1,793,520.84
Whipple				692,604.60			142,189.14	1,418,334.49
Arkansas:								
Fayetteville		831,529.39					48,062.46	879,591.85
Hot Springs (Army)	1,049,931.72						1,049,931.72	1,049,931.72
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			89,300.65			393,907.81	1,852,117.71
Los Angeles		836,214.58	\$3,955,339.94	804,703.90	594,950.72	\$79,406.28	292,696.34	6,563,311.76
Palo Alto		7,000.00	49,837.59		265,369.91		1,589,759.39	3,495,950.10
San Fernando				207,359.51			123,964.00	1,584,984.11
San Francisco	1,000,000.00	239,484.24					1,266,377.24	1,266,377.24
Colorado: Fort Lyon		441,436.34		469,059.37			111,688.00	1,321,787.96
Connecticut:								
New Haven (closed)								23,227.76
Newington		119,689.26		79,753.43			84,361.45	1,482,393.75
District of Columbia:								
Washington							597,334.54	1,782,577.77
Walter Reed (Army)								1,149,567.05
Florida:								
Bay Pines			1,046,032.90	1,200,662.79		149,617.81	154,604.81	2,550,968.31
Jacksonville (closed)							28,958.60	28,958.60
Lake City		20.00		208,267.15			374,300.73	986,303.00
Georgia:								
Atlanta				149,674.69			144,309.96	1,095,292.48
Augusta	219,906.14	216,422.87			9,759.22		1,271,147.58	2,579,218.74
Idaho: Boise		241,332.35					238,312.30	591,470.90
Illinois:								
Danville		536,374.97	10 883,739.81	72,422.00	56,881.14	37,192.23	191,528.50	1,778,138.65
Dwight							39,743.70	331,235.76
Hines	75,792.87	61,542.28	492,261.14				1,936,849.66	7,208,817.39
North Chicago		587,590.84			451,861.66		896,588.59	3,786,110.96
Indiana:								
Indianapolis	550,000.00	74,311.32			282,092.16		89,959.61	996,363.09
Marion			691,165.54	240,801.29	39,498.42		448,935.05	1,581,620.27

Iowa:									
Des Moines		921,497.31						76,184.93	997,682.24
Knoxville	348,889.30			708,290.21	491,334.37			95,493.18	3,095,841.80
Kansas:									
Wadsworth		1,165,820.25		72,694.72	339,607.67	7,877.00		116,547.18	1,719,148.53
Wichita	570,150.63	190,494.78			119,048.38			40,468.20	920,161.99
Kentucky:									
Lexington		97,175.95		585,426.14				88,851.79	1,769,085.55
Outwood								188,095.00	2,398,127.23
Pikesville (abandoned)									15,280.88
Louisiana: Alexandria				252,022.99				170,478.20	1,994,994.40
Maine: Bogus			609,798.29	347,093.77	1,132,362.89	198,984.66		241,944.91	2,530,184.52
Maryland:									
Fort McHenry (closed)									67,614.54
Perry Point	193,626.68	290,923.31	149,577.80	280,461.77				1,552,191.00	3,121,316.68
Massachusetts:									
Bedford	368,158.34	306,380.16		507,038.66	475,767.63			270,758.74	3,911,629.65
Northampton				299,790.99	28,160.37			511,754.11	3,296,635.91
Rutland Heights		381,128.01						901,852.33	2,069,581.71
West Roxbury (closed)			23,405.32						94,971.72
Michigan:									
Camp Custer	420,921.79			331,153.00	608,657.86			220,255.28	3,513,703.42
Dearborn		1,399,532.45		118,066.26				13,014.00	1,530,612.71
Minnesota:									
Minneapolis		87,641.90						185,594.39	2,144,522.54
St. Cloud	17,525.18	221,433.00		582,909.58				358,801.00	2,335,866.53
Mississippi:									
Biloxi		73,897.32	893,917.10	457,004.46		109,023.21		102,377.90	1,636,219.99
Gulfport	449,739.25			245,907.16				348,167.11	1,874,029.88
Missouri:									
Excelsior Springs								70,561.00	983,466.51
Jefferson Barracks				551,990.33		130,150.38		262,618.28	2,287,890.44
St. Louis (closed)									4,141.60
Montana: Fort Harrison		337,838.39						493,782.33	929,268.94
Nebraska: Lincoln		89,067.62			76,731.69			79,884.79	1,274,718.10
Nevada: Reno		99,681.43						13,618.00	113,299.43
New Jersey:									
Cape May (closed)									21,999.29
Lyons	1,038,073.77	34,642.50		791,731.18	612,375.86			211,281.09	4,586,924.85
New Mexico:									
Deming (closed)									3,712.35
Albuquerque	1,160,901.79							67,626.46	1,223,528.25
Fort Bayard				27,579.00				100,570.00	1,126,834.21
New York:									
Bath		582,000.00		270,673.36	368,889.31			104,961.09	1,326,523.76
Batavia		894,905.38						119,013.78	1,013,919.16
Bronx	441,719.30			336,600.00	2,190,112.16			266,701.97	6,696,087.65
Canandaigua	1,576,183.53			1,108,024.46				117,298.38	2,801,506.42
Castle Point		6,725.17						249,409.85	2,740,491.01
Danville (closed)									7,504.63
Fox Hills (closed)									83,829.64

See footnotes at end of table.



Roanoke.....		284,448.40		814,645.84	1,364,371.26	115,889.16	75,641.23	2,654,995.89
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			180,947.58		125,832.49	1,156,649.19
Wisconsin:								
Waukesha <sup>8</sup> .....							28,998.00	495,391.69
Wood.....	5,906.27	283,968.63	17,499.85	330,306.87	62,852.57	2,147.00	302,755.59	2,307,996.27
Wyoming:								
Cheyenne.....		448,177.79		87,922.00			27,863.77	563,963.56
Sheridan.....		218,519.64					389,991.00	780,638.10
Equipment.....								494,921.34
Technical services.....	446,252.05	625,562.05	189,750.00	770,400.57				3,439,984.54
Surplus.....	9,662.00	34,097.12	178,727.88		22,945.21			852,001.55
Unobligated.....	747.95	167,709.10		1,866,521.85	739,240.26			2,774,219.16
Miscellaneous.....		14,950.43						30,719.28
Total.....	15,950,000.00	20,877,000.00	12,473,585.00	25,750,000.00	16,309,850.00	1,123,116.06	24,702,533.53	196,029,767.19

<sup>1</sup> This figure includes: Mar. 3, 1919, Public, 326, \$9,050,000; Mar. 6, 1920, Public, 155, \$500,000; June 5, 1920, Public, 246, \$295,000; Mar. 1, 1921, Public, 338, \$400,000; Mar. 4, 1921, Public, 389, \$300,000; June 16, 1921, Public, 18, \$750,000; rents at Perryville, Md., \$98,682.60.

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

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

<sup>4</sup> This figure includes \$21,250,000 from Public, No. 260, 74th Cong., and \$4,500,000 from Public, No. 534, 75th Cong.

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

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

<sup>7</sup> 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.

<sup>8</sup> Annexed to Wood, Wis., July 9, 1931.

<sup>9</sup> This is the amount appropriated for the Evergreen School for the Blind.

<sup>10</sup> Balance from Roseburg that was made generally available by Public, 260, 74th Cong., Aug. 12, 1935.

## BOARD OF APPEALS TABLE

TABLE 52.—Analysis of actions taken on cases disposed of by Board of Veterans' Appeals, July 2, 1938, through July 1, 1939

Claims involved	Actions							
	Total	Previous decisions affirmed	Previous decisions reversed	Previous decisions reversed in part	Modified decisions	Re-manded	With-drawn	Dis-missed
Disability:								
World War.....	29,078	25,080	1,737	673	28	1,219	303	38
Regular Establishment.....	1,714	1,438	84	44	2	111	27	8
Spanish American War.....	594	536	34	5		16	2	1
Civil War.....	9	8		1				
Indian wars.....	17	14	2			1		
Death:								
World War.....	4,109	3,821	137	7	1	72	48	23
Regular Establishment.....	201	182	14			4		1
Spanish American War.....	284	258	19	2		3	1	1
Civil War.....	57	53	2					2
Indian wars.....	3	3						
Mexican War.....								
Insurance.....	669	562	8	1		47	49	2
Adjusted compensation.....	8	3	5					
Miscellaneous.....	23	19	4					
Total.....	36,766	31,977	2,046	733	31	1,473	432	74
Original review.....	93							
Grand total.....	36,859							
Total cases considered.....	18,373							
Ratio of actions to cases.....	2.01							

## INDEX

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	Page
Adjusted compensation:	
Action taken on applications to June 30, 1939, table 33.....	78
Applications by fiscal years, table 32.....	78
Dependency death claims awarded on account of, number and amount of, table 34.....	78
Admissions, hospital and domiciliary:	
Analysis of.....	7, 9
By beneficiary, groups of hospitals, and type of patient, table 6.....	43
By branch of service, type of patient, sex, and color, table 7.....	44
By fiscal years, 1920-39, table 5.....	42
Age, average, of veterans receiving monetary benefits, by wars, table 24.....	72
Allied veterans:	
Admissions to hospitals, by groups of hospitals, and type of patient, table 6.....	43
Remaining under hospitalization, by groups of hospitals and type of patient, table 8.....	45
Appeals (see also table 52).....	39
Appropriations:	
Analysis of obligations from all, by purpose, table 41.....	82
And other receipts versus disbursements to June 30, 1939, table 42.....	84
Beds, hospital and domiciliary—existing and development of—under present appropriations, table 50.....	111
Civilian Conservation Corps (see also tables 6 and 8).....	3
Clinical laboratory tests and X-ray examinations for fiscal years 1924-39, table 1.....	41
Colored beneficiaries (see also tables 7 and 10).....	7, 8, 9, 10
Compensation:	
Death:	
Analysis of.....	18
Awards, active:	
At end of each fiscal year, 1918-39, table 13.....	53
Average annual value at end of each fiscal year, 1918-39, table 14.....	57
By general laws and special acts, table 15.....	58
By kind of claim, table 20.....	65
By relationship to veterans, tables 26 and 27.....	73
Terminated, number and reason for termination, table 30.....	76
Disability:	
Analysis of.....	15
Awards, active:	
At end of each fiscal year, 1918-39, table 13.....	53
Average annual value at end of each fiscal year 1918-39, table 14.....	57
By kind of claim, table 20.....	65
Comparative analysis of type of major disability, by extent, at end of each fiscal year, 1923-39, table 16.....	59
Rated on temporary basis, showing number of dependents, and additional compensation received, table 18.....	65
Showing degree of impairment and extent of disability cor- related, with classification of major disability, table 17.....	61
Terminated, number and reason for termination, table 25.....	72
Construction:	
Expenditures and obligations for individual projects, March 3, 1919, to date, table 51.....	114
Hospital and domiciliary beds, existing and development of, under present appropriations, table 50.....	111
Hospital and domiciliary, future.....	12

	Page
Costs, operating, hospital and domiciliary-----	13
Deaths:	
In hospitals during year-----	9
In homes during year-----	10
Dental activities ( <i>see also</i> tables 3 and 4)-----	14
Disbursements:	
All wars, table 43-----	86
Appropriations and other receipts versus, to June 30, 1939, table 42--	84
Fiscal year 1939, by type of benefit, and States, table 44-----	93
Fiscal year 1939 by type of benefit, United States possessions and foreign countries, table 45-----	100
Discharges:	
Domiciliary care-----	10
Hospital-----	8
Results of treatment and type of patient, table 12-----	52
Dividends, United States Government life insurance-----	24
Domiciliary:	
Care ( <i>see also</i> admissions, discharges, and remaining)-----	9
Facilities:	
Available June 30, 1939-----	11
Existing and development of, under present appropriations, table 50-----	111
Expenditures and obligations for construction of, table 51-----	114
Operating costs. ( <i>See</i> Costs, operating, hospital and domiciliary.)	
Total authorizations and appropriations for, since February 1919-----	11
Emergency officers. ( <i>See</i> Retirement of.)	
Examinations:	
Medical and dental, salary and fee, table 4-----	42
Out-patient ( <i>see also</i> tables 2 and 4)-----	14
X-ray, fiscal years, 1924-39, table 1-----	41
Expenditures for all purposes, fiscal year 1939-----	26
Facilities, hospital and domiciliary ( <i>see also</i> tables 50 and 51)-----	11
Female beneficiaries-----	7, 8, 9, 10
Finance-----	
Analysis of reported obligations from all appropriations by purpose, fiscal year 1939, table 41-----	82
Appropriations and other receipts versus disbursements, table 42-----	84
By States and type of benefit, fiscal year 1939, table 44-----	93
By United States possessions and foreign countries, and type of benefit, table 45-----	100
Disbursements for all wars, table 43-----	86
Policy loans, United States Government life-insurance fund, fiscal year 1939, table 46-----	105
Statement of United States Government life-insurance fund by calen- dar years, table 47-----	106
General medical and surgical patients:	
Admitted, analysis of ( <i>see also</i> tables 5, 6, and 7)-----	8
Discharged, analysis of ( <i>see also</i> table 12)-----	8
Remaining, analysis of ( <i>see also</i> tables 8, 9, 10, and 11)-----	7
Turn-over rate for-----	8
Guardianship-----	37
Action in connection with accounts of fiduciaries, etc., table 49-----	109
Incompetent and minor wards under, table 48-----	108
Hospital facilities:	
Available June 30, 1939-----	11
Existing and development of, under present appropriations, table 50--	111
Expenditures and obligations for construction of, table 51-----	114
Operating costs. ( <i>See</i> Costs, operating, hospital and domiciliary.)	
Total authorizations and appropriations for, since February 1919-----	11
Hospitalization. ( <i>See</i> Admissions, discharges, remaining, and turn-over.)	
Insurance:	
Activities-----	22
Applications for-----	22

Insurance—Continued.	Page
Claims:	
Converted ( <i>see also</i> table 35)-----	25
Death, awarded and terminated, converted insurance, calendar year 1938, by plan of insurance, table 38-----	80
Term and automatic ( <i>see also</i> table 35)-----	25
Death and disability awards:	
Active, term and automatic, as of June 30, 1939, table 36-----	79
By fiscal years, 1918-39, table 35-----	79
Terminated, term and automatic, by number and reason for termination, table 37-----	79
Dividends paid-----	24
Financial statement of United States Government life-insurance fund by calendar years, origin of fund to December 31, 1938, table 47--	106
Government life policy loans, table 46-----	105
In force ( <i>see also</i> tables 39 and 40)-----	23
Policies:	
By plan of insurance-----	23
Issued-----	22
Surrendered for cash and paid-up insurance-----	23
Premium income-----	24
Laboratory tests, clinical, table 1-----	41
Legal activities:	
Guardianship ( <i>see also</i> tables 48 and 49)-----	37
Interpretative law:	
Civil litigation-----	36
Criminal prosecution-----	36
Legislation, new:	
Public Resolution No. 1, appropriating funds for work relief and public works—veterans to be given preference in employment-----	27
Public, No. 7, First Deficiency Act appropriating funds for payment of judgments and authorized claims affecting the Veterans' administration-----	28
Public, No. 8, appropriating funds for administration, medical, hospital, and domiciliary services; printing and binding; for the payment of retirement pay; military and naval insurance; adjusted service and dependent pay-----	28
Public, No. 18, providing for national defense and authorizing the President to order Reserve officers for active duty with the Regular Army-----	28
Public Resolution No. 10, providing an additional appropriation for work relief and relief provided in Public Resolution No. 1-----	28
Private, No. 33 allowed credit in the accounts of certain disbursing officers of the Veterans' Administration-----	28
Public, No. 61, Second Deficiency Act appropriating funds for the payment of judgments and authorized claims affecting the Veterans' Administration-----	28
Public, No. 62, providing medical and hospital treatment and domiciliary care to certain veterans formerly not eligible for these benefits--	28
Public, No. 109, providing for payment not to exceed \$50 for the transfusion of blood by members and former members of the Military Establishment and by employees of the United States Government--	29
Public, No. 146, extending the time for naturalization to alien veterans of countries allied with the United States during the World War-----	30
Public, Resolution No. 24, appropriating funds for work relief and relief and stating they shall be available for payments to Federal agencies for medical and hospital services supplied to certain persons entitled to benefits administered by the Employees' Compensation Commission-----	30
Public, No. 166, amending Veterans Regulation No. 9 (a), as amended, governing the furnishing of flags for burial purposes-----	30
Public, No. 179 extends the benefits of the U. S. Employees' Compensation Commission to members of the Officers' Reserve Corps and of the Enlisted Reserve Corps of the Army-----	31
Public, No. 196 restores certain benefits to World War veterans suffering from paralysis, paresis, or blindness, or who are helpless or bedridden-----	31

	Page
Legislation, new—Continued.	
Public, No. 198 provides certain benefits for World War veterans and their dependents.....	32
Public, No. 213, excluding Reserve officers of the Army on duty with the Civilian Conservation Corps from the provisions of Public, No. 18, April 3, 1939.....	34
Public, No. 250, increasing the amount of Federal aid to State and Territorial homes.....	34
Public, No. 257, granting pensions to certain members of the Regular Army, Navy, Marine Corps, and Coast Guard who served subsequent to April 2, 1898, other than during a war period.....	34
Public, No. 279, providing that awards of death pension shall be effective as of the date of death of a veteran of the Spanish-American War, Boxer Rebellion, and Philippine Insurrection.....	34
Public, No. 324, providing for the relief of disbursing officers and certifying officers of the Veterans' Administration where recovery of such payment is waived under existing laws.....	35
Public, No. 326, amending the act establishing the Civilian Conservation Corps.....	35
Public, No. 359, providing for insanity proceedings in the District of Columbia.....	35
Public, No. 361, Third Deficiency Appropriation Act, appropriating funds for the payment of judgments and authorized claims affecting the Veterans' Administration.....	35
Neuropsychiatric patients:	
Admitted, analysis of ( <i>see also</i> tables 5, 6, and 7).....	8
Discharged, analysis of ( <i>see also</i> table 12).....	8
Remaining analysis of ( <i>see also</i> tables 8, 9, 10, and 11).....	7
Turn-over rate for.....	8
Organization, merger of field activities.....	6
Out-patient relief ( <i>see also</i> tables, 2, 3, and 4).....	14
Patients. ( <i>See</i> Admissions, discharges, turn-over, and remaining.)	
Pensions:	
Average annual value of, for each war and all wars, 1910-39, table 14.....	57
Civil War ( <i>see also</i> tables 13, 14, and 15):	
Dependents.....	18
Veterans.....	15
Disbursements for, during 1939:	
By States, table 44.....	93
By United States possessions and foreign countries, table 45.....	100
Indian wars ( <i>see also</i> tables 13, 14, and 15):	
Dependents.....	19
Veterans.....	15
Mexican War ( <i>see also</i> tables 13, 14, and 15).....	18
Pensioners on roll by wars and type of benefit at end of each fiscal year, 1910-39, table 13.....	53
Regular establishment ( <i>see also</i> tables 13, 14, 15, 20, 23, 24, 25, 29, and 30):	
Dependents.....	20
Veterans.....	17
Spanish-American War ( <i>see also</i> tables 13, 14, 15, 21, 22, 24, 25, 28, 29, and 30):	
Dependents.....	19
Veterans.....	15
Under general laws and special and public acts, table 15.....	58
War of 1812 ( <i>see also</i> tables 13, 14, and 15).....	18
World War ( <i>see also</i> tables 13, 14, 15, 19, 20, 24, 25, and 30).....	19
Personnel activities.....	39
Remaining:	
Patients and domiciliary members:	
Analysis of.....	7, 9
By class and type of beneficiary and groups of hospitals, table 8.....	45
By sex and color and fiscal years, table 10.....	50
By State location of facility and veterans' State of residence, table 9.....	46

	Page
Retirement of emergency officers of the World War:	
Active awards at end of each fiscal year, 1929-39, table 13.....	53
Analysis of.....	21
Average annual value at end of each fiscal year, 1929-39, table 14....	57
Organization and rank of those retired with pay, table 31.....	77
Sex and color of veterans admitted for or remaining under hospital treatment or domiciliary care, by branch of service and type of patient, tables 7 and 10.....	44, 50
Treatments:	
In-patient. (See Admissions, discharges, and remaining.)	
Out-patient (see also tables 2 and 3).....	14
Tubercular patients:	
Admitted, analysis of (see also tables 5, 6, and 7).....	8
Discharged, analysis of (see also table 12).....	8
Remaining, analysis of (see also tables 8, 9, 10, and 11).....	7
Turn-over rate for.....	8
Turn-over, rate of, in hospitals.....	8
Wards, incompetent and minor, under guardianship, table 48.....	108
Women beneficiaries. (See Female beneficiaries.)	
X-ray examinations, table 1.....	41





