

ANNUAL REPORT
OF THE
ADMINISTRATOR
OF VETERANS'
AFFAIRS

FOR THE FISCAL YEAR
ENDED JUNE 30

1936



UNITED STATES
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LETTER OF TRANSMITTAL

JANUARY 5, 1937.

TO THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE
OF REPRESENTATIVES OF THE SEVENTY-FIFTH CONGRESS:

Pursuant to the provisions of section 6 (c) of the act of July 3, 1930 (Public, No. 536, 71st Cong.), I have the honor to submit the following report of activities of the Veterans' Administration for the fiscal year ended June 30, 1936.

This, the Sixth Annual Report of the Veterans' Administration sets forth concisely the activities incident to rendering Government relief to veterans and their dependents, showing in many of the statistical tables the number of beneficiaries at the close of each fiscal year from the origin of the benefit. This report also contains a general summarization of the new laws enacted during the year together with a brief résumé of the action taken to date under the Adjusted Compensation Act and amendments thereto.

Respectfully,

FRANK T. HINES,
Administrator.

ANNUAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 1936

INTRODUCTION

No single phase of World War Veterans' relief has received greater public attention or legislative and executive consideration than that having to do with the enactment of laws pertaining to adjusted compensation, commonly termed the soldiers' bonus, both in its original authorization and later in its final payment. Public, No. 425, of the seventy-fourth session of Congress, enacted January 27, 1936, provided for the payment of adjusted-service certificates, which meant that more than 3,500,000 veterans became eligible to receive bonds and cash exceeding in value \$3,450,000,000 by June 15, 1936, that is, within a period of some 4½ months.

Applications for payment had to be printed, distributed, accomplished, received, and acted upon—millions of clerical transactions became necessary. Cumulatively, the administrative task became gigantic. Some 4,300 additional clerks in the Veterans' Administration alone had to be hired, trained, and put to work. Supervision and control had to be inaugurated, procedural systems installed, machines placed in operation, inherent problems immediately solved, and the veteran and those interested in his welfare satisfied.

Immediate impulse to put this whole machinery into effective gear came from the President, who instructed that all cooperating Federal agencies see that payments were made promptly. To that end these agencies and the officers and members of veterans' service organizations throughout the country gave unstintingly of their time and efforts to accomplish this tremendous administrative task. So well did these coordinated efforts succeed that by June 30, 1936, a total of 3,227,829 applications or 98.9 percent of the number received had been certified to the Treasury Department for payment.

While the payment of adjusted-service certificates during the second half of the fiscal year, because of the scope of its effect and because of the administrative problems involved, was doubtless the most spectacular phase of veterans' relief during this period, service to veterans in all other phases of relief proceeded without interruption.

Under the largest construction appropriation ever authorized, plans were developed for materially increasing hospital and domiciliary facilities, more especially for those veterans suffering from neuro-psychiatric disorders. Reviews of claims under liberalizing legislation were brought to completion and added benefits to dependents and veterans under Public, Nos. 788 and 844 were being granted. Clinical and surgical facilities were extended for the treatment of special diseases and conditions. Increasing active cooperation was obtained with other Federal agencies in assisting the unemployed able-bodied veteran in making social and economic adjustments.

New hospital and domiciliary construction.—During this year there was appropriated the sum of \$25,250,000 for the acquisition of new hospital, domiciliary, and out-patient dispensary facilities, of which \$21,250,000 was carried in Public, No. 260, August 12, 1935, and \$4,000,000 in Public, No. 479, March 19, 1936. The act of August 12, 1935, contains the largest sum of any of the nine general construction authorization acts which have been enacted since the acquisition of Government hospital facilities for the treatment of veterans of the World War was first authorized by the act of March 3, 1919. The program under Public, No. 260 provides for new construction at 40 locations in 31 States, and will, when completed, result in the acquisition of a gross total of approximately 12,000 beds of which about 9,000 are additional and the balance replacements. This act may be cited as not only providing more beds than any one of the other eight acts but also a wider distribution, more replacements of existing unsatisfactory facilities, and greater provision for both female and colored beneficiaries. The \$4,000,000 appropriated in Public, No. 479 is to be used for the erection of new facilities in Detroit, Mich.; White River Junction, Vt.; Reno, Nev.; and Tennessee.

Improved service in the medical care of beneficiaries.—While there were no noteworthy changes this year in the policies and methods or the fundamental organization of hospitals, the standardization of the reception service and the development of an out-patient service at all facilities continued to receive primary attention. The policy, adopted in the preceding fiscal year, of conducting physical examinations at the nearest field station, regardless of regional zones of claims jurisdiction, together with development of the same procedure as applied to rendition of out-patient treatment, created the necessity for reinforcing and shifting medical staffs from time to time to insure the accomplishment of any desired special type of physical examination at any facility to which a claimant or beneficiary was referred. Decided economies in travel expense have been effected through this policy. The standardized organization of the reception service in the facilities, although independently pursued, advantageously fitted in with the development of out-patient services, since the personnel on duty in the reception service conduct the physical and laboratory examination of claimants or beneficiaries reporting on out-patient status as well as patients entering for hospitalization.

Centers for the special surgical treatment of pulmonary tuberculosis (pneumolysis, phrenicectomy, and thoracoplasty) were established toward the end of this year at six facilities: Aspinwall, Pa.; Castle Point, N. Y.; Legion, Tex.; Oteen, N. C.; San Fernando, Calif.; and Tucson, Ariz. The necessary equipment has been installed at these facilities to render surgical treatment to selected patients at these stations or those referred from other facilities. Consultants of national reputation in this modern field of surgery have been engaged, on a part-time basis, to organize and develop this service, and to assist in the training of younger physicians, full time, who show aptitude for chest surgery.

In September 1935 an allergy clinic and allergen laboratory were established at Aspinwall, Pa., to provide training in modern concepts of hypersensitiveness and allergy for selected physicians sent from other facilities. Autogenous and stock allergens are also supplied by the laboratory at Aspinwall to other facilities, for treatment of sufferers from hay fever, bronchial asthma, and allergic dermatosis, conjunctivitis, intestinal conditions, etc.

A new cancer center was opened in January 1936 at Atlanta, Ga. This unit is equipped with deep X-ray therapy machines and sufficient radium in the form of the element. The Veterans' Administration now has six cancer centers located at Hines, Ill.; Portland, Oreg.; Bronx, N. Y.; Washington, D. C.; Los Angeles, Calif.; and Atlanta, Ga. The largest and most fully equipped of these centers is the clinic at Hines, Ill., which supplies from its radium emanations laboratory, radon implants to other facilities of the Veterans' Administration. These six centers provided a total of 502 beds for patients suffering from malignant growths.

In all neuropsychiatric facilities regular courses of training of nurses in the care and treatment of neuropsychiatric patients have been maintained and schools of similar character have been operated for the training of attendants. In addition, there were established schools in neuropsychiatric facilities for didactic and practical training of attendants in occupational therapy and physiotherapy. Schools have been maintained at the facilities in St. Cloud, Minn., and North Little Rock, Ark., for preliminary training of all associate physicians who are to be assigned for duty in neuropsychiatric facilities.

The postgraduate courses of 4 months' duration, in general medicine, given twice yearly for physicians already in the service, were continued during the year at diagnostic centers in Washington, D. C.; Hines, Ill.; and San Francisco, Calif. Also for younger associate physicians entering the service and to be assigned to duty in facilities for general medical and surgical patients, two courses of instructions, each of 4 months, were given at the facilities in the Borough of the Bronx, N. Y., and in Los Angeles, Calif. Other special postgraduate courses were arranged in urology, general anesthesia, roentgenology and proctology at the facility in Hines, Ill., and two classes in allergy were trained at the facility in Aspinwall, Pa.

Improved service in the handling of claims for monetary benefits.—It has been the policy of the Administration to foster the development of claims to the fullest possible extent by securing original or photostat clinical and other essential records from the service departments, by seeking documentary evidence from every source possible, and by facilitating contact with and investigation of witnesses, whose testimony, if considered important, may be incomplete or contradictory. A more effective representation of claimants in appealed cases, through substitution of a hearing before a rating board, in lieu of hearing before the Board of Veterans' Appeals in Washington, D. C., was provided to the end that the issues involved may be presented clearly and definitely, and all available evidence in support thereof may be secured and accorded careful consideration. This practice of local hearings in cases on appeal also frequently serves to weed out appeals sometimes automatically made which have little substantial merit, thereby conserving the time and effort of the Board of Veterans' Appeals for appeals having greater worth.

Enrollment of veterans for emergency conservation work, etc.—The veterans' contingent of the Civilian Conservation Corps was established by Executive order in May 1933 and original enrollments were begun in June of that year. This means that eligible veterans have now had this new field of employment open to them for a period of 3 years.

As of June 30, 1935, there were 31,715 veterans employed on this work, while the quota at the beginning of the fiscal year 1936 was 55,000, which was apportioned to States and the District of Columbia primarily on a population basis. In line with established policy, enrollments were made quarterly to fill vacancies caused by veterans electing to obtain their discharges to accept other employment and for other reasons. During this year 36,741 veterans welcomed the opportunity to enroll, because of adversity or inability to find employment elsewhere, to provide the necessities of life for themselves and their dependents.

The Veterans' Administration determines the eligibility of applicants for membership in the veterans' contingent, selects the requisite number to maintain the authorized quota, and certifies such selectees to the War Department for physical examination and enrollment.

This contingent has provided employment for some 110,000 veterans during the 3 years it has been in operation and has provided support to some 200,000 of their dependents. As of June 30, 1936, there were 21,314 veterans enrolled and immediate replacements had been authorized to bring the contingent to a strength of 25,000.

In recognition of the outstanding benefits which unemployed veterans have already derived from the Civilian Conservation Corps and future potential difficulties which veterans may encounter in obtaining employment, this activity should continue to provide opportunity for the unemployed veteran who desires to be self-supporting and who has been unable to find employment elsewhere.

While the Veterans' Administration does not maintain an employment service, it has through representatives of the Central Office and its field facilities, cooperated with the United States Employment Service of the Labor Department, the Works Progress Administration, and other Government agencies; actively participated in the deliberations of the Committee on Veterans' Placement Service of the Labor Department; and maintained personal contact with local representatives of the Employment Service so that interested veterans might also have direct contact therewith. It is interesting to note that the Labor Department reports that between June 30, 1935, and June 30, 1936, the number of active applications of unemployed veterans decreased approximately 46,000 or 10 percent.

During the 7 months' period from November 1935 to May 1936 approximately 4,000 of the many veterans seeking employment in Washington were returned to their respective places of permanent address and placed in employment on Works Progress Administration projects, through the cooperative program entered into by the Veterans' Administration, the Works Progress Administration, and the Public Welfare Division of the District of Columbia.

While employment conditions among veterans have greatly improved during the past year, there is need for continued concentration on this problem by the several agencies of the Federal Government to the end that veterans may become self-supporting in gainful employment through their own efforts.

Loans to veterans for farming activities.—The work incident to assisting ex-service men in farming activities through Government loans, originally handled by the Federal Emergency Relief Administration, is now administered by the Resettlement Administration. Applications for such loans, however, are first submitted to the Veterans

Administration. If the veteran has had sufficient agricultural experience to make probable the success of a farm venture, and is receiving pension or compensation payments from which he agrees to pay the loan, certification is made to the Resettlement Administration, insuring priority of consideration for this type of assistance. The applications received by the Veterans' Administration but not certified because the above requirements are not met are also forwarded to the Resettlement Administration for such other action as may be possible. On June 30, 1936, applications totaling 5,729 had been received by the Veterans' Administration, of which 4,272 were certified and 1,457 forwarded without certification. As of the same date the Resettlement Administration had made 1,283 loans and disposed of 1,103 other applications through disapproval, death of the applicant, failure to locate the veteran, and other reasons.

Organization.—Throughout this year there was continued the policy of consolidating field activities when this was possible without impairment of service to beneficiaries and to the advantage of the Government from the standpoint of savings in operating costs. Of the 54 regional offices established under authority contained in the World War Veterans' Act of 1924, a total of 29 has been consolidated with hospitals or homes, and during this year several additional mergers were authorized for future accomplishment. In addition, consolidation has been effected in the supply activities at 11 stations, in finance activities at 5, and in medical activities at 2. It is roughly estimated that a saving of approximately 10 percent in operating costs is obtained in combining regional offices with hospitals or homes, and in total this recurring annual saving has reached an aggregate of more than \$2,000,000. 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 AND DOMICILIARY CARE AND TREATMENT

HOSPITALIZATION

Remaining under treatment.—At the expiration of this fiscal year the total hospital load of the Veterans' Administration was 41,875, as compared with 42,984 on June 30, 1935, a decrease of 1,109, or approximately 2.6 percent during this period. The tuberculosis and general medical and surgical loads decreased 605 and 1,593, respectively, while the neuropsychiatric load increased 1,089. At the close of this year 71.91 percent of the veterans under hospitalization were receiving treatment for disabilities not of service origin, as compared with 71.72 percent on June 30, 1935.

The total patient load at the expiration of this year was composed of 41,542 United States veterans, classified by service as follows: World War, 36,824; Spanish-American War, 2,356; Civil War, 103; all other wars, expeditions, and occupations, 81; and peacetime service, 2,178. There were 11,668 United States veterans under treatment for diseases or injuries determined to be of service origin, of whom

10,274 had service in the World War; 20 in the Spanish-American War; 1 in other expeditions and occupations; and 1,373 in the Regular Establishment during peacetime.

In addition to United States veterans there were under treatment 52 veterans of countries allied with the United States in the World War; 241 employees of the Civilian Conservation Corps and Works Progress Administration; and 40 miscellaneous beneficiaries. Included in the 41,542 United States veterans are 244 female and 3,465 colored beneficiaries.

Of the patients in hospitals at the close of this year 11 percent were under treatment for tuberculosis, 58 percent for neuropsychiatric diseases, and 31 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 41,542 United States veterans under treatment at the end of this year 38,844 were in facilities controlled by the Veterans' Administration, 1,856 in other Government hospitals, and 842 in State or civil institutions. Over 61 percent of the United States veterans in all hospitals are receiving treatment in facilities located in the State of their reported home address.

Admissions.—Since March 3, 1919, when the acquisition of Government hospital facilities was first authorized for the treatment of veterans of the World War, there have been 1,568,786 admissions of United States veterans to hospitals, of which 120,365 were made during this year. The admissions for this year represent an increase of 12.6 percent over 1935, but the number is 19 percent less than the peak of 148,662 in 1932.

Since June 7, 1924, when hospitalization was first authorized for the veterans of all wars without regard to the origin of their disabilities, 785,289, or 68 percent of all admissions, have been for the treatment of disabilities not connected with service. Approximately 90 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 approximately 89 percent had service in the World War and 7½ percent in the Spanish-American War. In addition to United States veterans, there were 4,859 admissions of other patients, including 269 allied veterans, 4,222 employees of the Civilian Conservation Corps and Works Progress Administration, and 368 miscellaneous beneficiaries.

An analysis of the type of hospital admissions during this year shows that 53,382, or 44 percent of the total, were first admissions; 63,409, or 53 percent, readmissions; and 3,574, or 3 percent, admissions by transfer from other facilities.

During this year 10,301 admissions were authorized for the observation or treatment of pulmonary tuberculosis; 8,725 for psychotic or mental diseases; 10,109 for other neurological disorders, and 91,230 for general medical and surgical conditions.

There were 776 female and 10,403 colored veterans admitted to hospitals during this year.

Of the 120,365 admissions of United States veterans during this year, 105,029, or 87 percent, were made to facilities controlled by the Veterans' Administration; 12,886, or 11 percent, to other Government hospitals; and 2,450, or 2 percent, to civil or State hospitals.

Turn-over.—During the fiscal year 1936 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 2 months.

Discharges.—During this fiscal year 173,817 patients were under hospitalization, of whom 168,570 were United States veterans. The total number of patients treated represents an increase of approximately 14 percent over 1935. Of the United States veterans treated 127,028 were discharged after an average of 84.6 in-patient days. Patients who remained until the completion of treatment numbered 97,088, or 76 percent of the total discharges. The incomplete cases totaled 29,940 and include 6,151 cases in which further treatment or care was required in another facility or out-patient clinic; 7,901 cases in which the patient was transferred to domiciliary care in the same facility; 15,526 cases in which the patient was discharged for personal reasons, i. e., against medical advice, leaving without permission, etc.; and 362 cases not entitled to hospitalization under the laws now in effect. Approximately 76 percent of the United States veterans discharged during this year had been under treatment for general diseases or conditions; 20,428, or 16 percent, for neuropsychiatric diseases; and 8 percent for pulmonary tuberculosis. In 73 percent of the completed and 57 percent of the incomplete cases recovery or some improvement was effected.

Deaths in hospitals during this year totaled 8,465, or 6.7 percent of the discharges, as compared with 7,253, or 7 percent, in 1935. Of the total deaths, 5,193, or 61.35 percent, occurred among patients under treatment for general conditions; 2,058, or 24.31 percent, for pulmonary tuberculosis; and 1,214, or 14.34 percent, for neuropsychiatric diseases. Considering the total discharged after treatment for each type of disability during this year, 20 percent of the pulmonary-tuberculosis cases resulted in death, 5.4 percent of the general, and 6 percent of the neuropsychiatric. Of the 5,193 deaths among general patients, approximately 34 percent were caused by diseases of the circulatory system, including organic heart disease, and approximately 31 percent by malignant tumors and diseases of the digestive system.

During the year 95,742 World War veterans were discharged after treatment for diseases or conditions not connected with service and 11,107 for disabilities of service origin. There were 6,029 cases in which the veteran was examined or observed for compensation, pension, or insurance purposes, and 107 cases classed as emergency. The remaining 14,043 discharges of United States veterans were classified by service as follows: Spanish-American War, 94 service-connected and 9,660 non-service-connected; peacetime, 1,897 service-connected and 1,845 non-service-connected; Civil War, 1 service-connected and

298 non-service-connected; and miscellaneous occupations, rebellions, etc., 248 non-service-connected. In addition to United States veterans there were 4,914 discharges of other patients, 277 of which were for veterans of countries allied with the United States in the World War, 4,267 for employees of the Civilian Conservation Corps and Works Progress Administration, and 370 for miscellaneous beneficiaries.

Included in the total of 127,028 discharges of United States veterans during this year are 7,901 cases classified as intrafacility transfers, i. e., cases in which the veteran was discharged from hospital treatment after having at some time between the date of original admission and final discharge also received domiciliary care within the same facility.

DOMICILIARY CARE

Remaining.—On June 30, 1936, the veteran population reported as present in domiciliary status in facilities under the control and jurisdiction of the Veterans' Administration totaled 9,586, as compared with 9,323 on June 30, 1935, an increase of 263 during this fiscal period.

The number present in domiciliary status on June 30, 1936, was divided as to color and sex as follows: White males, 8,406; white females, 35; and colored males, 1,145.

The percentage distribution of the membership, by wars, as of June 30, 1936, was as follows: Civil, 0.18; Spanish-American, 10; World, 84.21; other wars, expeditions, and occupations, 0.38; and peacetime service in the Regular Establishment, 5.23.

The approximate average age of the veterans of each of the major wars who were present in domiciliary status at the close of this fiscal year was as follows: Civil, 93; Spanish-American, 62; and World, 44.

Of the veterans remaining under domiciliary care at the end of this year 7,208 were disabled by general medical and surgical conditions, 2,152 by neuropsychiatric diseases, and 226 by tuberculosis.

Over three-fourths of the domiciled veterans on June 30, 1936, were under care in facilities located in California, Wisconsin, Ohio, Tennessee, Virginia, and Kansas.

In conformity with the act of August 27, 1888 (U. S. C., title 24, sec. 134), the Federal Government is required to reimburse State or Territorial homes for disabled volunteer soldiers at the rate of \$120 per year for each person domiciled therein who is eligible for similar care in facilities controlled by the Veterans' Administration. During this year an average of 4,733 such persons were cared for in these homes, thereby creating an obligation of approximately \$567,960 on the part of the Federal Government.

Admissions.—During this year there were 13,009 admissions for domiciliary care, as compared with 8,656 admissions for the fiscal year 1935, an increase of 4,353, or approximately 50 percent.

An analysis of the type of admission shows that 3,271, or 25 percent, were first admissions; 9,310, or 72 percent, readmissions; and 428, or 3 percent, admissions by transfer from other facilities.

Of the veterans admitted to domiciliary care during this year 11,372, or 87 percent, had service in the World War, and 1,054, or 8 percent, in the Spanish-American War.

There were 8 female and 1,011 colored veterans admitted for domiciliary care during the year.

Approximately 87 percent of the admissions this year were for non-service-connected disabilities.

Of the veterans admitted during this year 77 percent were disabled by general medical and surgical conditions, 20 percent by neuropsychiatric diseases, and 3 percent by tuberculosis.

Discharges.—During this year 25,488 veterans were discharged after an average period of 5 months' domiciliary care. These discharges were classified as follows: 18,422 routine; 5,738 transfers within the same or to other facilities; 42 deaths; 278 ineligible for further care; and 1,008 without formal discharge, including disciplinary reasons. Approximately 76 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 50 percent of the deaths.

Of the total veterans discharged 21,811 were World War veterans, and of these 19,134 were disabled for non-service-connected disabilities. The other discharges were classified as to service as follows: Spanish-American War, 2,643; peacetime, 932; Civil War, 41; and all other wars, occupations, and expeditions, 61. Included in the total of 25,488 discharges during this year are 5,256 cases classified as intra-facility transfers, i. e., cases in which the veteran was discharged from domiciliary care after having at some time between the original admission and final discharge also received hospital treatment within the same facility.

HOSPITAL AND DOMICILIARY FACILITIES

On June 30, 1936, the Veterans' Administration was operating hospital facilities at 80 locations in 43 States and the District of Columbia. These facilities provided a total of 45,873 beds, an increase of 1,080 in the number available on June 30, 1935.

With the exception of a few minor increases through alterations or readjustment of space all additional beds were acquired through the conversion of domiciliary barracks at Danville, Ill., to hospital facilities for the treatment of neuropsychiatric diseases.

At the expiration of this year the Veterans' Administration was utilizing 1,876 beds in other Government hospitals, distributed by branch of service as follows: Army, 741; Navy, 560; Public Health Service, 467; and Interior Department, 102.

On June 30, 1936, there were 18,756 beds available for domiciliary care in facilities under the jurisdiction of the Veterans' Administration, a decrease of 1,317 in the number on June 30, 1935. Most of this decrease was at the Mountain Home, Tenn., where one barrack building was converted to hospital use, and other space no longer considered satisfactory was evacuated.

The total number of beds available in facilities controlled by the Veterans' Administration on June 30, 1936, was 64,629, as compared with 64,866 on June 30, 1935, a decrease of 237 during this fiscal period.

During the period beginning with the act of March 3, 1919 (Public, No. 326, 65th Cong.), and ending with the act of March 19, 1936 (Public, No. 479, 74th Cong.), the Congress has specifically authorized and appropriated the sum of \$149,222,000 for new hospital, domiciliary, and out-patient dispensary facilities. In addition, there has been expended since 1923 approximately \$22,300,000 from regular fiscal

funds for permanent improvements and extensions to Veterans' Administration facilities. This latter figure, however, does not include expenditures for the purposes mentioned at the former national homes for disabled volunteer soldiers prior to their consolidation with the Pension and Veterans' Bureaus in July 1930. Further, the Veterans' Administration has been allotted the sum of \$3,006,650 under the provisions of the National Recovery Act of 1933 for improvements and new construction at a number of its facilities.

FUTURE HOSPITAL AND DOMICILIARY CONSTRUCTION

At the close of this fiscal year construction work was in progress on the following major projects: (a) 324 additional hospital beds at Bedford, Mass.; (b) 647 additional hospital beds at Canandaigua, N. Y.; (c) 323 additional hospital beds at Coatesville, Pa.; (d) 164 additional hospital beds at Knoxville, Iowa; (e) 513 additional hospital beds at North Little Rock, Ark.; (f) 305 additional hospital beds at Perry Point, Md.; (g) 163 additional hospital beds at Roanoke, Va.; (h) 365 additional hospital beds at Tuskegee, Ala.; and (i) 629 additional hospital beds at Waco, Tex. In addition, some 600 additional hospital beds are expected to be acquired upon completion of alterations to existing facilities at Los Angeles, Calif.; Danville, Ill.; Alexandria, La.; and Augusta, Ga.

The contract dates for completion of the construction on the above listed major projects are as follows: Bedford, Mass., May 5, 1937; Canandaigua, N. Y., June 4, 1937; Coatesville, Pa., February 26, 1937; Knoxville, Iowa, April 7, 1937; North Little Rock, Ark., April 8, 1937; Perry Point, Md., July 24, 1936; Roanoke, Va., January 3, 1937; Tuskegee, Ala., September 1, 1936; and Waco, Tex., November 24, 1936.

All of the foregoing construction is being accomplished to provide hospital facilities for the care and treatment of beneficiaries with psychotic or mental diseases and will when completed provide approximately 3,400 additional beds. The funds for 14 of the 20 patients' buildings now under construction are being obtained from Public, No. 260, approved August 12, 1935, and for the remaining 6 from the appropriation carried in Public, No. 2, approved February 2, 1935.

The approved or proposed new construction program for the Veterans' Administration for which funds were available on June 30, 1936, but which had not been placed under contract on that date provides (a) for the erection of new facilities in Detroit, Mich., White River Junction, Vt., Reno, Nev., middle Tennessee, and Alabama; (b) for extensions to existing facilities at 27 locations in 22 States; (c) for the replacement of hospital facilities at Bath, N. Y., Kecoughtan, Va., Whipple, Ariz., and Milwaukee, Wis.; (d) for the replacement of barrack facilities at Dayton, Ohio, Los Angeles, Calif., and Togus, Maine; and (e) for the conversion of the facilities at Roseburg, Oreg., and Tuscaloosa, Ala., to hospitals of the neuropsychiatric type.

All of the funds for four and part of the funds for one of the five new facilities listed above are to be obtained from the appropriation of \$4,000,000 for new construction carried in Public, No. 479, approved March 19, 1936. Except in the case of Bath, N. Y., and Los Angeles, Calif., where certain replacements have been approved out of funds made available in Public, No. 2, approved February 2, 1935, all of the

foregoing extensions, replacements, and conversions are to be accomplished from funds made available in Public, No. 260, approved August 12, 1935. It is expected that this entire program, with possibly three exceptions, will be completed by July 1, 1938.

As shown in another section of this report, there were available on June 30, 1936, in all facilities controlled by the Veterans' Administration, 45,873 hospital and 18,756 domiciliary beds, or a total of 64,629 beds of both types. Upon completion of presently approved or proposed new construction for which funds are available, it is estimated there will be 56,849 hospital and 19,856 domiciliary beds, a combined total of 76,705, or 12,076 beds in excess of the number on June 30, 1936.

In connection with the probable need for additional hospital and domiciliary facilities beyond those herein provided, it is believed that future construction activities of the Veterans' Administration should be confined largely to the following: (a) Extensions to existing facilities of the neuropsychiatric type; (b) replacement of existing unsatisfactory facilities; (c) development of existing facilities as complete units or of sufficient size to permit economical operation; and (d) conversion of existing facilities to meet changes in the institutional load. Upon completion of the new construction for which funds are available there will be hospital facilities for veterans in 47 States and a distribution sufficiently extensive to bring these facilities within reasonable traveling distance of the great majority of veterans. The expected demand for additional beds for mental patients should be met by extensions to existing facilities of this type, certain of which are operating at capacities below the number of beds which experience shows to be necessary to insure economical operation. There is also the need for replacing certain of the old hospital and barrack buildings at a number of the former national homes for disabled volunteer soldiers. Then, too, there is the need from time to time of changing the character of utilization of a facility to insure its best possible use, and within this year approval was obtained for the conversion to hospitals of the neuropsychiatric type of the general hospital at Tuscaloosa, Ala., and the soldiers' home at Roseburg, Oreg.

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 \$46,860,361.49, of which \$42,386,484.65 was for hospital and \$4,473,876.84 for domiciliary facilities. This amount does not include expenditures for new construction, major alterations, non-expendable equipment, or those for the diagnostic centers at San Francisco, Calif., and Hines, Ill. Throughout the year there was a daily average of 40,972 patients of all types under treatment, and a daily average of 12,008 beneficiaries receiving domiciliary care, as compared with 39,030 and 10,406, respectively, during the fiscal year 1935.

The per-diem cost of operation for hospital facilities used principally for the treatment of tuberculosis was \$3.90 for this year, as compared with \$4.01 for last year. For hospital facilities devoted exclusively to the treatment of neuropsychiatric diseases the per-diem rate for this year was \$1.99, as compared with \$1.97 for 1935, an increase of 2 cents.

The per-diem rate for hospital facilities used largely for the treatment of general medical and surgical conditions was \$3.63 for this year, an increase of 22 cents over last year. For all hospital facilities the per-diem rate for this year was \$2.82, as compared with \$2.78 in 1935. The per-diem cost of operation for domiciliary facilities this year was \$1.02, a reduction of 4 cents over last year.

PHYSICAL EXAMINATIONS AND OUT-PATIENT TREATMENT

During this year the field facilities of the Veterans' Administration made a total of 1,094,109 physical examinations for out-patient purposes, an increase of 208,760 in the number accomplished during the preceding fiscal period. This increase was due largely to the reexaminations made necessary in the review of claims under the provisions of Public, No. 141, Seventy-third Congress, March 28, 1934. Of the examinations made during this year 1,075,263, or 98 percent, were medical and 18,846, or 2 percent, dental. Approximately 98 percent of the medical and 88 percent of the dental examinations were made by physicians on a salary basis, as compared with 96 and 87 percent, respectively, during the fiscal year 1935. The comparatively few physical examinations made by designated physicians on a fee basis comprise for the most part simple general examinations not requiring the services of a specialist or laboratory examination, or cases in which the claimant or beneficiary is not physically or mentally able to travel to the nearest field station and it is more economical to employ a physician in the community than to travel a physician from the field station to and from the veteran's home.

Treatments furnished during this year totaled 1,166,095, as compared with 804,406 last year, an increase of 361,689. Of the treatments furnished during this year 1,081,252 or approximately 93 percent were medical and 84,843 or 7 percent dental. Approximately 86 percent of the medical and 91 percent of the dental treatments were furnished by physicians on a salary basis, as compared with 75 and 89 percent, respectively, during the fiscal year 1935.

DENTAL RELIEF
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The value of dental services rendered to beneficiaries in clinics of the Veterans' Administration during this fiscal year computed on a civilian fee basis was \$1,705,912, as compared with \$1,674,920 for the fiscal year 1935, an increase of \$30,992. The actual cost of furnishing this relief was \$886,542, thereby resulting in a net saving of \$819,370 or approximately 48 percent through the operation of Government clinics. Of the total value of dental service rendered in clinics, \$479,141 was in connection with the treatment of service-connected disabilities and \$1,226,771 or approximately 72 percent as auxiliary to the treatment of non-service-connected disabilities for which beneficiaries were receiving domiciliary care or hospitalization.

The number of beneficiaries that received dental service in clinics during this year totaled 66,411, as compared with 58,629 in 1935, an increase of 1,782. Of the beneficiaries furnished dental relief during this year, 57,426 were in receipt of hospitalization or domiciliary care at the time the service was rendered. The cost per case of rendering this relief during the fiscal year 1936 was \$14.68, as compared with

1937
59795
1483

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\$14.53 in 1935, \$14.67 in 1934, and \$25.93 in 1930. It is believed that the cost per patient of rendering dental treatment has about reached its minimum.

Authorizations for dental treatment by private practitioners in those service-connected cases in which it was more economical to furnish relief in this manner increased from 2,260 cases to the value of \$89,997 in the fiscal year 1935 to 2,383 cases to the value of \$96,235 in 1936.

On June 30, 1936, there were 160 full-time dental officers on duty with the Veterans' Administration with 1 vacancy in the process of being filled, as compared with 161 on duty with 2 vacancies on June 30, 1935.

PENSIONS AND COMPENSATION

VETERANS

Civil War.—Out of a total of 2,213,365 that served in this war, which terminated 71 years ago, pensions were being paid to 9,664 veterans on June 30, 1936. This represents a reduction of 3,609 in the number of veterans on June 30, 1935. Of those on the pension roll at the close of this year, 4,738 were in receipt of \$75 per month and eleven \$85 per month, as authorized by the act of June 9, 1930, while 4,796 were being paid \$100 per month and seven \$110 per month under the same authority by reason of being helpless or blind or so nearly helpless or blind as to require the regular aid and attendance of another person. The balance of the pension roll consisted of 21 veterans who were in receipt of pension under the general laws for service-connected disabilities and 91 veterans who were beneficiaries of special acts of Congress. The disbursements for pensions to veterans during this fiscal period totaled \$12,298,487.29, as compared with \$16,144,255.36 for the previous year, a reduction of \$3,845,768.07. There were 35 new claims filed during this year.

Indian Wars.—On June 30, 1936, pensions were being paid to 3,513 veterans on account of Indian War service, and the disbursements for this purpose amounted to \$2,019,230.01 during this fiscal year. This represents a decrease of 386 in the number of veterans on the roll June 30, 1935, and a decrease of \$119,264.96 in disbursements over last year. There were 116 new claims filed during this year.

Spanish-American War, Boxer Rebellion, and Philippine Insurrection.—Following the passage of Public, No. 269, Seventy-fourth Congress, on August 13, 1935, which reenacted the laws in effect on March 19, 1933, granting pensions to these veterans, it was necessary to reexamine the evidence in all claims of veterans of these wars who were on the rolls March 19, 1933, or who had been added to the rolls since that date. This involved a program representing 183,661 claims and has resulted, where such action will involve a greater benefit than that payable under Public, No. 2, Seventy-third Congress, and the regulations issued pursuant thereto, in a complete restoration to the amounts being received on March 19, 1933, except where evidence of a changed condition has been added to the record, or, in occasional instances, where there was shown a clear and unmistakable error. In reexamining the evidence in these claims it was necessary to bear in mind the provisions of the various laws under which each veteran may be entitled, inasmuch as in practically every claim the veteran is entitled to some benefit under at least two, and oftentimes as many as

six, separate provisions of law, and to authorize the amount which was the greater. This presented problems of adjudication and evaluation of considerable complexity. In addition, there was received a large number of claims for increases, involving additional physical examinations, which have been handled with the utmost dispatch consistent with the proper conduct of current work.

A tabulation from individual statistical records shows that the number of veterans on the roll at the close of this fiscal year was 179,169, as compared with 167,892 on June 30, 1935, an increase of 11,277. The disbursements for this purpose during 1936 totaled \$91,872,486.05, as compared with \$66,252,826.14 in 1935, an increase of \$25,619,659.91.

Of the 179,169 veterans on the roll, 176,902 were receiving pension payments for disabilities of nonservice origin or for age, 2,072 for conditions determined to be the result of service, and 195 were special-act cases.

On June 30, 1936, the average monthly value of all pension awards for non-service-connected disabilities or age was \$43.36, for service-connected disabilities, \$66.19, and for special-act cases, \$23.09.

In addition to 179,169 veterans of this war on the roll at the close of this year there were on the same date 30 veterans who were formerly classed as Spanish-American veterans but who are now receiving payments at peacetime rates. The average monthly payment received by this group on June 30, 1936, was \$37.50. An analysis of the service-connected group by type of major disability indicates that 5 percent are suffering from tuberculosis; 10 percent from neuropsychiatric conditions; and 85 percent are classified as general medical cases. The average monthly payments for these groups are as follows: Tuberculosis, \$75.29; neuropsychiatric, \$80.67; and general medical, \$63.96. In the nonservice-connected group 172,646 cases, or 98 percent of the total, are receiving pensions because of disabilities. The average monthly pensions in these cases is \$43.59. In addition, 4,256 veterans, or 2 percent of the total, are receiving pensions by reason of age, the average monthly payments being \$33.89. A study of the age of all Spanish-American War veterans shows that 77 percent are between 55 and 65 years of age.

World War veterans wartime service-connected.—This fiscal year has been the first since March 1933 not predominantly occupied in major reviews to effectuate the diverse provisions of the legislation affecting the veterans of various wars enacted by the Seventy-third and Seventy-fourth Congresses. It was not until April 30, 1936, that the completion of the extraordinarily detailed and critical review of World War claims was finally accomplished in all field offices under Public, No. 141, Seventy-third Congress, approved March 28, 1934, which, while it sought generally to restore benefits under the World War Veterans' Act, as amended, at either full or three-fourths rates, the latter for presumptive cases, required a preliminary determination as to the date of inception of disability, either before or after service, for, if disability was shown by definite evidence to have occurred before or after service, service connection by way of statutory presumption could be rebutted.

As a result of this review, compensation was being paid on June 30, 1936, to a total of 337,767 veterans suffering from disabilities directly or presumptively connected with service during the World War, an

increase of 891 in the number on the roll at the beginning of this fiscal period. Of those on the roll at the close of this year 251,654 were receiving payments under Public, No. 141, and 86,113 under Public, No. 2, approved March 20, 1933. There were 225,164 of the group under Public, No. 141 receiving full payments, 23,759 receiving 75 percent of World War rates as presumptive cases, and 2,731 in which part of the payment was made at the full rate and part at 75 percent of the rate, depending on the service connection of two or more disabilities. The disbursements during this fiscal year totaled \$169,382,037 as compared with \$171,877,328 in 1935, a decrease of \$2,495,291. An analysis of the major disabilities for which this compensation is being paid discloses that neuropsychiatric diseases are the disabling cause in 19.08 percent of the awards, tuberculosis in 17.20 percent, and general medical and surgical conditions in 63.72 percent. The average monthly payments by types, based upon the value of awards at the close of this year, were as follows: Neuropsychiatric, \$51.13; tuberculosis, \$54.04; and general medical and surgical, \$33.10. The average monthly payment for all types was \$40.14. Additional compensation was being paid on account of dependents in 60,367 cases in which the veteran was rated on a temporary basis at an average of \$7.66 per case per month. These dependents included 56,033 wives, 136,802 children, and 3,943 parents. On June 30, 1936, there were 2,491 disabled veterans to whom compensation was being paid who reside outside the continental limits of the United States.

World War non-service-connected.—This group of totally disabled World War veterans, whose disabilities have been determined to be not due to their military service, is a steadily increasing group as is to be expected with the advancing age of veterans and the hazards of disease and injury in civilian life. During this fiscal year the number on the roll increased from 33,604 to 37,446, 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, 269, or 0.78 percent, are over 68 years of age; 638, or 1.84 percent, are over 62 years of age; and 1,449, or 4.18 percent, are over 55 years of age. There is an income limitation in this group, no single person having an income of \$1,000 or more per annum, and no person with dependents having an income of \$2,500 or more per annum, being eligible.

Peacetime.—During this fiscal year the number of veterans on the pension roll as a result of disability incurred in service in time of peace decreased from 32,124 to 31,192. Disbursements increased from \$7,341,495.86 in 1935 to \$7,434,834.45, and the average annual award from \$223.51 in 1935 to \$227.53. The decrease in this group has resulted from the application of Public, No. 269, which restored a group of veterans receiving pensions at peacetime rates to Spanish-American War rates under the service pension laws.

Public, No. 788, Seventy-fourth Congress, approved June 24, 1936, increased the pensions of peacetime veterans according to a rule which requires restoration of pension at three-fourths of the rates provided by the rates and schedules in effect on March 19, 1933, but in no case to exceed three-fourths of the rates provided for wartime service-connected disability under Public, No. 2, Seventy-third Congress. It is estimated that approximately 15,000 veterans will receive increased pensions under the provisions of this act.

DEPENDENTS

War of 1812.—Although over 121 years have elapsed since the close of the War of 1812, there were at the end of this year two persons still receiving pensions on account of service rendered by soldiers in this war—one widow and one daughter. They are as follows:

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 Carolina King, care of Evangelical Church Home, Cheektowaga, N. Y., husband, Darius King, private, Steven's company, New York Militia, pensioned at the rate of \$50 per month.

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.—At the close of this year there were 247 widows of Mexican War veterans on the pension roll, and the payments to them in 1936 totaled \$154,135.42. These figures show a decrease of 47 in the number of widows on the rolls June 30, 1935, and a reduction of \$26,180.78 in the disbursements to them for 1935.

Civil War.—On June 30, 1936, pensions were being paid to the widows, children, brothers and sisters of 87,543 deceased veterans of this war, as compared with 100,290 at the beginning of this fiscal year, a decrease of 12,747. These pensions were being paid to 85,151 widows, 1,274 children, and 1,492 other beneficiaries. There were 11,431 cases in which \$30 per month was being paid, 65,427 cases 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 2,180 cases 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 7,182 cases in which dependents were in receipt of pensions under special acts of Congress, and 1,323 cases in which the dependents were being paid pensions under the general laws because of the death of the veteran from causes due to military service. The disbursements to these dependents during this fiscal period totaled \$43,338,321.98, as compared with \$47,385,327.36 for the previous year, a decrease of \$4,047,005.38. The peak in the number on the roll was reached in 1912, when the dependents of 304,373 deceased veterans were receiving pensions.

During this year 1,873 widow, and 243 other dependent claims were under consideration, of which 1,850 were disposed of, leaving 241 widow, and 25 other dependent claims pending on June 30, 1936. The number of widows and other dependents dropped from the pension roll during this year by reason of death was 12,989, or 12.95 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 4,648 deceased veterans were in receipt of pensions on June 30, 1936, and to this class \$1,730,297.99 was paid during this year. This represents a decrease of 97 in the number of cases on June 30, 1935, and an increase of \$16,226.96 in disbursements over last year. The dependents receiving pensions on June 30, 1936, totaled 4,737, and were classified as follows: Widows, 4,623; children, 108; and others, 6. During this year 397 claims were considered, of which 350 were disposed of.

Spanish-American War.—On June 30, 1936, pensions were being paid to the widows, children, and dependent parents of 48,872 veterans of this war as compared with 39,045 on June 30, 1935, an increase of

9,827. These pensions were being paid to 45,938 widows, 13,898 children, and 813 parents, or a total of 60,649 dependents. To these beneficiaries \$16,711,619.06 was paid during this year, as compared with \$11,500,469.06 in the previous year, an increase of \$5,211,150. The increase in the number of beneficiaries and in the disbursements to them was due largely to the renewal of payments at the rates formerly paid in conformity with provisions of Public, No. 269, Seventy-fourth Congress, approved August 13, 1935, and to the restoration of remarried widows to their former rights.

The claims of widows, remarried widows, minor children, and dependents of veterans under consideration during this year numbered 6,822, of which 5,869 were disposed of, leaving 953 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, 1936, compensation was being paid to the widows, children, and dependent parents of 99,659 veterans of the World War who died in service or as a result of diseases or injuries incurred either directly or presumptively in service during said war, as compared with 99,394 at the close of the fiscal year 1935, an increase of 265 cases. This compensation was being paid to 27,512 widows, 39,948 children, and 83,377 parents. Death claims have been paid to date to the widows and dependents of 138,136 deceased veterans.

The disbursements for this purpose during the fiscal year ended June 30, 1936, totaled \$34,542,723.57, as compared with \$33,068,638.75 in 1935, an increase of \$1,474,084.82.

An analysis of the principal causes of death of veterans who died as a result of service, and whose dependents are now receiving benefits, discloses that 31 percent died from tuberculosis, 27 percent from injuries, principally wounds in action, and 24 percent from disease of the respiratory system, other than tuberculosis.

A study of the awards for this benefit indicates that 40 percent of the deaths on account of which payments were being made on June 30, 1936, occurred prior to July 2, 1921, the official ending date of the World War.

At the close of this year service-connected death compensation payments were being made in 6,613 cases where the dependents reside in United States possessions and foreign countries, the annual value of these awards being \$2,135,196.

In addition to compensation, monthly payments of insurance were being made on June 30, 1936, to the beneficiaries of 61,141 deceased veterans, or in approximately 61 percent of the total active compensation cases.

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

To date a total of 16,257 claims has been filed, of which 3,182 have been allowed. On June 30, 1936, payments were being made on 2,994 cases involving 2,531 widows and 5,094 children. The average monthly value per case is \$29.71, and during the year \$1,237,551 was disbursed for this benefit. 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 a disability directly connected with service,

thereby excluding cases where the 30-percent rating was based, in whole or in part, upon disabilities presumptively connected with service. Another provision denied benefits wherever death was due to misconduct, including suicide, 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. It is estimated that this amendatory legislation will provide pensions in approximately 600 previously disallowed cases.

Peacetime.—On June 30, 1936, pensions were being paid to the dependents of 7,505 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 represents an increase of 265 cases for the fiscal year 1936. These pensioners received during this period \$2,275,630.66, an increase of \$379,526.70 over last year. The dependents of these deceased veterans totaled 11,630 and were divided as follows: Widows, 4,147; children, 4,067; and parents, 3,416. Claims considered during this year totaled 3,002, of which number final action was taken in 2,545 cases.

Effect of new legislation—War- or peace-time service subsequent to April 20, 1898.—The act of March 20, 1933, established the basis of a new pension system effective July 1, 1933, for all persons except retired officers and enlisted men of the Regular Army, Navy, Marine Corps, or Coast Guard who served in the military or naval service on or after April 21, 1898, the beginning date of the Spanish-American War. Under this new legislation, pension is awarded for disability or death resulting from disease or injury incurred or aggravated in line of duty in wartime service; for disability or death resulting from diseases or injury incurred or aggravated in line of duty in peacetime service; and under certain limitations, for disability or death not incurred in military or naval service. The rate of pension prescribed by regulations for the widow of a veteran who dies or has died as the result of wartime service-connected disabilities is \$30 per month, provided she is under 50 years of age; \$35 from 50 to 65 years; and \$40 if over 65 years of age. For peacetime service-connected disabilities the rate allowed a widow under 50 years of age is \$22 per month; 50 years and under 65, \$26 per month; and over 65 years of age, \$30 per month. Where death of a veteran of the Spanish-American War, Boxer Rebellion, or Philippine Insurrection is not the result of service, the rate to the widow is \$15 per month. Additional allowances are provided for each child under 18 years of age, each child under 21 attending school or college, and each child incapable of self-support because of physical or mental defect. Pension is also payable to dependent parents of wartime and peacetime veterans who die of service-connected disabilities.

The act of August 13, 1935, restored the full rates formerly paid to widows and dependents of veterans of the War with Spain, Boxer Rebellion, or Philippine Insurrection, from the date of the act, in cases where there was 90 days' service or a discharge for disability incurred in the service in line of duty.

Section 17 of the act of March 20, 1933 (Public, No. 2), repealed all laws granting compensation to the dependents of the World War veterans who died as the result of disease or injuries directly or pre-

sumptively incurred in service, and in lieu thereof provided for the payment of pension to such dependents only in the event the veteran's death was directly connected with service. The effect of this repeal was largely nullified by provisions of section 20 of the act of June 16, 1933 (Public, No. 78, 73d Cong.), which provided that in no event should death compensation being paid to the dependents of deceased World War veterans on March 20, 1933, be reduced or discontinued whether the death of the veteran on whose account compensation was being paid was directly or presumptively connected with service. The protection of this act was continued in section 28 of the act of March 28, 1934 (Public, No. 141, 73d Cong.). This section also provided that where death is established as service connected under section 200 of the World War Veterans' Act, 1924, as amended, in claims where entry into the service was accomplished prior to November 12, 1918, the compensation provided for in Veterans' Regulation No. 1 (a), part I, paragraph IV, shall be payable to widows and dependents. Under Veterans' Regulation No. 1 (g), approved March 19, 1935, the rates to widows and children were increased where death of the veteran was due to service, in both war- and peace-time cases. As in Spanish War cases, the first increase to widows is payable when the age of 50 is attained, and a second when the widow becomes 65. Higher rates are established for children from the date each attains the age of 10 years. Increases are also provided for orphan children, regardless of age.

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

On June 29, 1936, Public, No. 844, Seventy-fourth Congress, was approved. This act amends Public, No. 484, Seventy-third Congress, by eliminating misconduct as a bar to compensation. It also provides for the granting of compensation in any case where the veteran's death resulted from a disease or injury not service connected, if at the time of death the veteran was receiving or entitled to receive compensation, pension, or retired pay for a 30-percent disability or more, incurred in or aggravated by service. A review of claims disallowed under Public, No. 484, Seventy-third Congress, because of misconduct and because the service-connected disability was presumptive is being conducted, and those claims found eligible under Public, No. 844, are being allowed.

SUMMARY

The following table shows by wars and peacetime service the number of living veterans receiving monetary benefits, exclusive of insurance and adjusted compensation, on June 30, 1936, and June 30, 1935, and the total payments to them during the fiscal years 1936 and 1935, together with number of deceased veterans on whose account dependents were receiving compensation or pension benefits on June 30, 1936, and June 30, 1935, and the disbursements to dependents for these purposes during the fiscal years 1936 and 1935.

Wars and peacetime	1936		1935	
	Number on roll June 30	Disbursements during fiscal year	Number on roll June 30	Disbursements during fiscal year
Total.....	852,032	\$398,992,477.78	828,937	\$374,407,169.57
Living veterans.....	600,562	299,000,808.47	585,955	278,006,896.15
Deceased veterans.....	251,470	99,991,669.31	252,982	96,400,271.42
War of 1812, deceased veterans.....	2	1,390.00	4	2,691.00
Mexican War, deceased veterans.....	247	154,135.42	294	190,316.20
Indian Wars.....	8,191	3,749,528.00	8,644	3,852,668.00
Living veterans.....	3,513	2,019,250.01	3,599	2,138,494.97
Deceased veterans.....	4,648	1,730,277.99	4,745	1,714,071.03
Civil War.....	97,207	55,636,809.27	113,563	63,629,582.72
Living veterans.....	9,664	12,296,487.29	13,273	16,144,255.36
Deceased veterans.....	87,543	43,338,321.98	100,290	47,385,327.36
Spanish American War.....	228,041	108,584,105.11	263,547	77,753,295.20
Living veterans.....	179,169	91,872,486.05	164,502	66,252,826.14
Deceased veterans.....	48,872	16,711,619.06	39,045	11,500,469.06
Peacetime.....	38,697	9,710,465.11	39,364	9,237,599.82
Living veterans.....	31,192	7,484,834.45	32,124	7,341,495.86
Deceased veterans.....	7,505	2,275,630.66	7,240	1,896,103.96
World War.....	479,677	221,156,044.87	473,521	219,851,128.63
Living veterans.....	377,024	185,375,770.87	372,157	186,129,826.82
Deceased veterans.....	102,653	35,780,274.20	101,364	33,721,302.81

RETIREMENT OF EMERGENCY OFFICERS OF THE WORLD WAR

On June 30, 1936, there were 1,835 emergency officers of the World War entitled to retirement pay, as compared with 1,691 on June 30, 1935, an increase of 144 during this fiscal period. Of the 1,835 officers on the active roll at the close of this year, 1,803 were receiving full payment. In the remaining 32 cases, there was a complete forfeiture of retirement pay in 24 and a partial forfeiture in 8. Seventeen of the 24 complete forfeitures were due to the application of section 212 of Public, No. 212, Seventy-second Congress, approved June 30, 1932, which provided that in case the salary of any retired officer (except those whose disability was incurred in combat with an enemy of the United States) in the employ of the Federal Government together with the retirement pay exceeds \$3,000 per annum, the retirement pay should be reduced or discontinued to the extent to which the sum of the two equal \$3,000. The other seven complete forfeitures were for various reasons, including active duty in the National Guard, the election of the beneficiary to receive disability compensation, or because disability compensation is the greater benefit. Of the 8 partial forfeitures 4 were due to the application of section 212 of Public, No. 212, hereinbefore mentioned and 4 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 \$136.82, based on the annual value of the roll at the close of this year, as compared with \$135.98 on June 30, 1935, an increase of 84 cents.

The disbursements for this purpose during the fiscal year 1936 totaled \$3,283,360, as compared with \$2,709,128 in 1935, an increase of \$574,232. Of the 1,835 officers entitled to retirement at the close of this year 1,802 served in the Army, 22 in the Navy, and 11 in the Marine Corps.

ADJUSTED COMPENSATION

At the conclusion of hostilities of the World War but few of the members of the military forces whose services were intended to embrace only the period of duration of said war found themselves with sufficient funds to defray expenses incident to the transition from a military to a civil status. In an attempt to meet this situation, there was approved on February 24, 1919, an act which provided that at the time of discharge an additional payment of \$60 would be made to persons who were separated from such service under honorable conditions.

During the year 1919, various proposals were made for the granting of other considerations to persons who had served in the military or naval forces during the World War, principal of which were the following:

1. Cash bonus.
2. Home and farm aid.
3. Land settlement aid.
4. Vocational training aid.
5. Issuance of service bonds.

In 1922 a bill was passed by the Congress which provided for the following optional types of settlement:

1. Adjusted-service pay; but the veteran could not choose this plan if the amount of adjusted service settlement would exceed \$50.
2. Paid-up endowment insurance.
3. Vocational training aid.
4. Farm or home aid.

This proposed legislation was vetoed by the President and the veto sustained by the Congress.

Finally, on May 19, 1924, there was enacted Public, No. 120, Sixty-eighth Congress, which provided adjusted compensation for veterans of the World War. Essentially, the act provided a basic service credit of \$1 a day for each day's service in the United States and \$1.25 a day for each day's service overseas, with a maximum credit of \$625 for overseas service and \$500 for home service. To those veterans who had basic credits of \$50 or less the act provided that the payments be made in cash. In the event the veteran had been killed or had died prior to the passage of the act, the adjusted-service credit was paid in 10 equal quarterly installments to the dependents of the veteran if the amount was over \$50, otherwise in one sum. In the case of a living veteran, to the basic credit of \$50 or more there was added 25 percent, and this sum (the basic service credit plus 25 percent) was used as a single net premium to purchase

for the veteran at his then attained age a paid-up endowment certificate maturing upon the death of the veteran or at the end of the 20-year period. While the amount of insurance procurable by a fixed credit varied according to the age of the insured, the face value of the adjusted-service certificate in the average case was approximately two and one-half times the net service credit.

On July 3, 1926, there was enacted Public, No. 472, Sixty-ninth Congress, amending the World War Adjusted Compensation Act, the most important provisions of which were: (a) In the event a veteran dies after application is made, and before it is filed, it may be filed by any person; (b) a valid application may be filed by a surviving widow where the veteran dies between May 19, 1924, and July 1, 1924; (c) no deductions on account of any indebtedness of the veteran to the United States shall be made from the adjusted-service credit, or from any amounts due under this act; and (d) the director is authorized to issue a duplicate adjusted-service certificate where the original has been lost, or destroyed, or defaced without bad faith upon the part of the person entitled to payment thereon.

The original act of May 19, 1924, permitted certificates to be borrowed upon at the expiration of 2 years from the date of issuance to an amount equivalent to 90 percent of the reserve value of the certificate on the last day of the current certificate year, the reserve value to be based upon an annual level net premium for 20 years and computed according to the American Experience Table of Mortality with interest at the rate of 4 percent per annum, compounded annually. The maximum rate of interest was fixed at 2 percent above the discount rate for 90-day commercial paper in the Federal Reserve district in which the loan was made. The law as first enacted provided for loans to be made only by incorporated banks and trust companies. The act of March 3, 1927, authorized the director of the Veterans' Bureau to make loans to veterans upon the security of adjusted-service certificates out of the United States Government life insurance fund.

Public, No. 570, Seventieth Congress, May 29, 1928, extended the date for the filing of applications for benefits under the World War Adjusted Compensation Act from January 1, 1928, to January 2, 1930. The provisions of the original act relative to the method of filing applications were further outlined.

The act of March 4, 1929, Public, No. 1031, Seventieth Congress, limited the rate of interest to 6 percent per annum on loans made by the Veterans' Bureau upon the security of adjusted-service certificates.

The act of June 5, 1930, Public, No. 303, Seventy-first Congress, extended the time within which applications for benefits under the adjusted compensation act might be filed from January 2, 1930, to January 2, 1935.

Public, No. 743, Seventy-first Congress, February 27, 1931, granted authority for the making of loans from the adjusted-service certificate fund. This fund was created for the purpose of accumulating the necessary reserve in order to meet the maturity values on the certificates. This amendment also discarded the actuarial basis upon which loans had formerly been computed and fixed the loan value at 50 percent of the face value of the certificate after such certificate had been in effect 2 years. It further provided that in no event shall the rate of interest on any loan exceed $4\frac{1}{2}$ percent per annum, compounded annually.

Public Resolutions Nos. 35 and 39, Seventy-second Congress, approved July 8 and July 15, 1932, respectively, authorized the furnishing of transportation and the payment of 75 cents per day travel subsistence to certain honorably discharged veterans of the World War who were temporarily quartered in the District of Columbia at the time of the approval of the resolutions and who wished to return to their homes. These veterans constituted the so-called Bonus Army and it was required that the transportation and subsistence expenses would be furnished only up to July 25, 1932. The amounts expended were charged against the adjusted-service certificates of the veterans who secured payments and constituted a noninterest-bearing loan which was deductible at the time settlement on the adjusted-service certificate was made.

Public, No. 303, Seventy-second Congress, reduced the rate of interest on loans from $4\frac{1}{2}$ to $3\frac{1}{2}$ percent, and eliminated the provision in the original act requiring that a 2-year period elapse from the date of issuance of the certificate before a loan could be secured. This amendment had the effect of permitting veterans to borrow at a rate of interest the maximum of which was one-half of 1 percent less than that allowed on the adjusted-service credit in accumulating the maturity value.

The act of August 23, 1935, Public, No. 312, extended the time for which applications for benefits under the World War Adjusted Compensation Act might be filed from January 2, 1935, to January 2, 1940.

Public, No. 425, Seventy-fourth Congress, second session, January 27, 1936, authorized the payment of adjusted-service certificates by the issuance by the Secretary of the Treasury of the United States, bonds in denominations of \$50, having a total face value up to the highest multiple of \$50 in the amount certified as due the veteran, the difference to be paid to the veteran or his estate by the Secretary of the Treasury. Loans outstanding are deductible, together with unpaid interest accruing prior to October 1, 1931. The bonds are dated June 15, 1936, to mature June 15, 1945, with interest at the rate of 3 percent per annum, no interest to be paid on any bond redeemed prior to June 15, 1937. Bonds are redeemable at the option of the veteran or his estate at any time and at such places, including post offices, as the Secretary of the Treasury may designate.

The act of June 3, 1936, Public, No. 634, authorized the delivery of bonds and checks issued in payment of adjusted-service certificates through the Treasury and Post Office Departments and provided for the issuance of a duplicate in case a bond is lost, stolen, or destroyed while being transmitted.

Public, No. 833, June 26, 1936, amends section 4 of the Adjusted Compensation Payment Act, 1936, to eliminate unnecessary expenses in the administration of estates of deceased and incompetent veterans in connection with the payment of adjusted-service certificates under that act. The act provides that such payments shall be made to the person or persons determined by the Secretary of the Treasury to be lawfully entitled thereto, without the necessity of the appointment by judicial proceedings or otherwise of a legal representative of the estate of any veteran or of any other persons, or of compliance with State law in respect of the administration of estates.

As of June 30, 1936, there had been issued 3,757,259 adjusted-service certificates, with a maturity value of \$3,692,167,014. Of these

certificates 231,109 had matured on account of death and \$229,536,044 had been awarded to the designated beneficiaries, leaving 3,526,150 certificates in force with a maturity value of \$3,462,630,970. Payments to veterans of \$50 or less have been made in 165,184 cases to the value of \$5,206,310.09. Cash settlements have been made to the beneficiaries of 135,615 veterans who died in service or before receiving adjusted-service certificates in an amount aggregating \$44,696,412.58.

Immediately following the enactment of the Adjusted Compensation Payment Act, 1936, on January 27, 1936, forms were made available to holders of adjusted-service certificates upon which to make application for settlement. Through cooperation with other Government departments, procedure and forms were developed and plans were completed to permit certification of the amount due on adjusted-service certificates by Central Office, Washington, D. C., and 53 field stations of this Administration. Additional personnel was employed and within a short time the work of preparing certifications to the Treasury Department of the amount payable had begun.

By June 30, 1936, the Veterans' Administration had received 3,264,016 applications for settlement, of which 3,227,829, or 98.9 percent, had been certified to the Treasury Department and the remaining 36,187 applications were in process of certification. The face value of the adjusted-service certificates upon which certifications had been completed was \$3,206,434,462, while the total amount certified as payable after deducting outstanding liens was \$1,764,847,665.88.

INSURANCE

At the close of this fiscal year there were 593,064 Government life (converted) insurance policies in force, aggregating \$2,590,482,279 of insurance, as compared with 590,744 policies in force, aggregating \$2,605,011,255 of insurance at the close of the preceding fiscal year.

This increase of 2,320 policies is in marked contrast to the fiscal years 1933, 1934, and 1935, when the number of policies in force decreased 25, 149, 17,843, and 7,482, respectively. The decrease of \$14,528,976 in the amount of insurance is also a decided improvement over the fiscal years 1933, 1934, and 1935, when the amount of insurance in force decreased \$194,374,884, \$115,975,433, and \$61,721,895, respectively. The 23,178 new policies issued during this fiscal year represent an increase of 6,226 in the number issued during 1935 and exceed by 9,404 the total for 1934. The trend downward in the number of policies surrendered for cash continued during this fiscal year, when 6,988 policies were surrendered, as compared with 8,696 in 1935 and 12,059 in 1934. The desire of policyholders to retain their insurance is further manifested in the decrease in the surrenders for paid-up insurance, in that but 272 policies, representing \$1,424,500 insurance, were surrendered during this fiscal year for \$472,637 paid-up insurance, as compared with 525 policies, amounting to \$2,720,000 insurance, during the previous fiscal year for \$798,880 paid-up insurance.

The dividend schedule adopted January 1, 1934, has been continued in effect for the current year, and there has been reserved for the payment of dividends the sum of \$6,950,000 to be distributed to policyholders entitled thereto in accordance with this schedule on the anniversary dates of their policies during the calendar year 1936.

There was in force at the end of the calendar year 1935 total disability insurance amounting to \$74,035,017, issued in connection with 14,019 Government life-insurance policies as provided in section 311 of the World War Veterans' Act, 1924, as amended July 3, 1930, and total disability insurance amounting to \$2,677,000 issued in connection with 626 policies as authorized in the amendment of May 29, 1928, to the same act.

Section 3 of the Act approved August 12, 1935 (Public, No. 262, 74th Cong.) provides that payments of insurance benefits shall not be assignable and shall be exempt from taxation and from claims of creditors and shall not be liable to attachment, levy, or seizure by or under any legal or equitable process either before or after receipt by the beneficiary, but such exemption does not apply to claims of the United States arising under laws relating to veterans, and the exemption from taxation shall not extend to any property purchased in whole or in part out of such payments. This section specifically amends section 22 of the World War Veterans' Act, 1924 (38 U. S. C. 454).

Applications.—Applications for United States Government life (converted) insurance, approved during this fiscal year totaled 23,178, aggregating \$69,813,787, as compared with 16,952 applications amounting to \$50,890,383 approved during the fiscal year 1935. The total applications approved to June 30, 1936, is 953,686 amounting to \$4,157,447,657 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 1936.

Date	Number	Amount	Date	Number	Amount
1935			1936		
July.....	1,015	\$3,486,253	January.....	1,924	\$5,345,611
August.....	1,906	7,618,319	February.....	2,057	5,444,490
September.....	1,732	6,385,020	March.....	2,653	7,741,532
October.....	2,148	6,533,500	April.....	1,918	5,498,381
November.....	2,073	5,627,765	May.....	2,052	4,575,632
December.....	1,752	5,114,174	June.....	1,948	6,443,110
			Total.....	23,178	69,813,787

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, 1936, classified by plan.

	To date		Percent of total		Average policy
	Number	Amount	Number	Amount	
Ordinary life.....	198,981	\$988,384,038	20.86	23.77	\$4,967.23
20-payment life.....	234,791	957,254,136	24.62	23.03	4,077.05
30-payment life.....	35,862	178,107,398	3.76	4.28	4,966.47
20-year endowment.....	231,619	603,388,898	24.29	14.51	2,605.09
30-year endowment.....	44,718	186,484,854	4.69	4.49	4,170.24
Endowment at age 62.....	43,972	207,165,191	4.61	4.98	4,711.30
5-year convertible term.....	145,182	960,349,711	15.22	23.10	6,614.80
5-year level-premium term.....	18,561	76,313,431	1.95	1.84	4,111.49
Total.....	953,686	4,157,447,657	100.00	100.00	4,359.35

Policies in force.—At the close of this fiscal year there were in force 593,064 United States Government life (converted) insurance policies amounting to \$2,590,482,279 insurance. During this fiscal year 1,589 policies, amounting to \$7,608,536 insurance, were reinstated. The following table shows by fiscal years the number and amount of yearly renewable term and United States Government life insurance in force.

Fiscal year ended June 30—	Yearly renewable term insurance		United States Government life insurance		Total	
	Number	Amount	Number	Amount	Number	Amount
1921.....	397,890	\$2,980,660,235	253,164	\$868,715,500	651,054	\$3,849,375,735
1922.....	300,926	2,314,663,588	280,852	1,033,736,886	581,778	3,348,400,474
1923.....	240,291	1,854,145,796	319,774	1,216,064,021	560,065	3,070,209,817
1924.....	209,385	1,609,030,534	353,215	1,375,542,924	562,600	2,984,573,458
1925.....	177,328	1,372,091,391	375,012	1,492,937,338	552,340	2,865,028,729
1926.....	130,103	1,008,511,344	423,557	1,773,075,664	553,660	2,781,587,008
1927.....	87,100	672,074,816	500,880	2,220,969,824	587,980	2,893,044,640
1928.....	266	1,654,277	660,108	3,111,994,905	660,374	3,113,649,182
1929.....	229	1,342,290	649,837	3,058,577,039	650,066	3,059,919,329
1930.....	204	1,142,314	648,044	3,041,601,101	648,248	3,642,743,415
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

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 6,988 policies, representing \$21,508,510.81 insurance, surrendered for cash. The total number of policies surrendered for cash through June 30, 1936, is 106,699, representing \$341,216,435.32 insurance.

During this fiscal year policies having a total face amount of \$1,424,500 were surrendered for paid-up insurance, while 272 policies having a total face amount of \$472,637 paid-up insurance were issued. Through June 30, 1936, policies having a total face amount of \$21,963,886 have been surrendered for paid-up insurance, and 4,035 policies having a total face amount of \$4,567,571.04 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. This fund is a trust fund kept by the United States Treasury separate and apart from other moneys of the Government. No other funds are commingled with it. There is covered into this fund all insurance income such as premiums, interest from policy loans, interest from all investments, et cetera. The fund is not available for the payment of the administrative cost of operating the insurance activity, such administrative expense being defrayed by annual appropriations made by the Congress. The fund is reimbursed for losses occasioned by death or total permanent disability traceable to the extra hazard of military or naval service. Insurance reserves are maintained upon the legal reserve basis and the fund is operated upon the mutual plan, so that policy holders are entitled to participate, through the payment of dividends, in its gains and savings. During the fiscal

year ending June 30, 1936, premiums amounting to \$63,047,194.21 were received on United States Government life-insurance policies. The amount of United States Government life-insurance premiums received to date totals \$873,792,307.20.

Dividends.—The fund from which dividends on United States Government life insurance are apportioned is accumulated from two sources—savings due to deferred mortality and excess interest on the amount earned on invested funds over the assumed rate of 3½ percent. There were 395,728 dividends, amounting to \$6,389,274.90, paid during the fiscal year ending June 30, 1936. The total dividends paid to date is 6,952,754 amounting to \$69,937,127.65.

Converted claims.—Through June 30, 1936, a total of 30,859 awards had been made on account of death and 10,657 by reason of permanent and total disability. These death awards involved the payment of insurance in the amount of \$174,804,932, of which \$129,803,359 was disbursed in lump-sum payments to 23,671 beneficiaries. Payments of converted insurance averaging \$35.49 monthly are being made to 9,850 permanently and totally disabled veterans.

During the calendar year 1935 awards were made to the beneficiaries of 3,046 deceased veterans, and 1,279 awards were made to veterans with permanent and total disabilities as compared with 2,702 and 1,322 respectively during the calendar year 1934.

An analysis of the principal plans of insurance on which death claims were paid during the calendar year 1935 shows that 28 percent of the policies were ordinary life, 21 percent were 20-payment life, 15 percent 20-year endowment, and 15 percent 5-year convertible term. Of the policies on which disability claims were paid during the same period, 25 percent were 5-year convertible term, 28 percent were ordinary life, 18 percent 20-payment life and 14 percent were 20-year endowment.

Term and automatic claims.—The disbursements for term and automatic insurance during this year totaled \$94,024,981, and to date \$1,918,432,665, which is \$1,464,228,521 in excess of the \$454,204,144 received in premiums.

On June 30, 1936, monthly installments of term insurance were being paid to 12,452 permanently and totally disabled veterans and to the beneficiaries of 122,974 deceased veterans, as compared with 12,616 disability and 125,364 death awards on June 30, 1935. The decrease in the number of death awards is due to the operation of section 303 of the World War Veterans' Act, which provides for the payment in lump-sum of the commuted value of the unpaid installments upon the death of the beneficiary named in the policy. These lump-sum payments totaled \$7,796,120 during this year and \$169,904,279 to date. In addition, \$1,217,650 was paid during this year on 316 compromise cases authorized under Public, No. 78, Seventy-third Congress, June 16, 1933, of which 236 were disability and 80 death cases. To date \$2,712,537 has been paid on 658 compromise cases authorized under this act, of which 490 were disability and 168 death cases. Permanent total disability payments averaging \$47.77 per month are being made on insurance valued at \$103,439,682. The States having the largest number of veterans receiving these payments are as follows: California, 1,085; New York, 1,046; Pennsylvania, 675; Illinois, 621; and Massachusetts, 518. An analysis of the disabilities for which term insurance is being paid discloses the

fact that neuropsychiatric diseases are the disabling cause in 47.57 percent of the awards, tuberculosis in 26.20 percent, and general medical and surgical conditions in 26.23 percent. Awards of insurance to permanently and totally disabled veterans have been terminated in 25,938 cases. In 14.15 percent of these cases the reason for termination was recovery and in 83.96 percent the death of the veteran. Considering the terminations among veterans permanently and totally disabled because of tuberculosis, 12.40 percent recovered and 86.71 percent died. In the neuropsychiatric group, 16.17 percent recovered and 78.73 percent died, while in the general medical and surgical group 18.13 percent recovered and 78.92 percent died.

It is noted that of the 122,974 death claims on which installments are now being paid, 107,130, or 87 percent, of the veterans died prior to the official closing date of the World War, July 2, 1921. These payments are being made to 69,853 parents, 20,567 widows, 2,264 children, and 30,290 other beneficiaries. The largest number of death awards have been made in the following States: New York, 11,319; Pennsylvania, 8,836; and Illinois, 6,808.

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 305 permanently and totally disabled veterans, of whom 201, or 65.90 percent, are suffering from neuropsychiatric diseases; 60, or 19.67 percent, from tuberculosis; and 44, or 14.43 percent, from general medical and surgical conditions. In the cases of 6,861 deceased veterans, this insurance is being paid to their beneficiaries, classified as follows: 5,775 parents, 580 widows, and 506 children.

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.....	\$83, 056, 111. 31
Printing and binding.....	124, 568. 20
Hospital and domiciliary facilities and services, Veterans' Administration.....	1, 933, 263. 04
National Industrial Recovery, Veterans' Administration, 1933-37.....	1, 004, 575. 71
Army and Navy pensions and military and naval compensation.....	399, 009, 852. 78
Military and naval insurance.....	94, 024, 981. 15
Adjusted service and dependent pay.....	1, 089, 821. 20
Vocational rehabilitation.....	1 6, 267. 25
Military and naval family allowance.....	1 538. 90
Miscellaneous.....	12, 712. 22
Trust funds:	
United States Government life-insurance fund.....	2 28, 296, 446. 29
Adjusted-service certificates.....	3, 228, 421, 888. 82
Army allotments.....	1 94. 68
General post fund.....	170, 525. 63
Funds due incompetent beneficiaries.....	168, 468. 08
Personal funds of patients, Veterans' Administration.....	1, 814, 112. 47
Total.....	3, 839, 120, 426. 07

¹ Credit.

² Includes encumbrances.

The amount shown under "Adjusted service certificates" represents total payments to veterans and beneficiaries on adjusted service certificates including loans to the value of \$1,441,586,796.12 made in this and prior fiscal years. This amount, however, does not include interest aggregating \$235,213,935.13 forgiven as a result of settlements effected under the provisions of the Adjusted Compensation Payment Act, 1936.

The amount shown for the appropriation "Salaries and expenses" includes net disbursements of \$680,684.69 from allotments made to other Government agencies for the care and treatment of Veterans' Administration beneficiaries, for emergency relief, and to the Treasury Department and Civil Service Commission for activities transferred thereto. Disbursements under "Hospital and domiciliary facilities and services" include an allotment of \$43,759.12 for emergency relief.

LEGAL ACTIVITIES

LEGISLATION

During this fiscal year there were 2,973 bills introduced in Congress pertaining to veterans' benefits, many of which had for their purpose material changes in the existing laws affecting veterans' relief. In accordance with requests of committees and Members of Congress, 41 drafts of proposed bills and 17 résumés concerning rights of veterans and their dependents were prepared. Two hundred and thirty-two reports were furnished committees of Congress on pending legislation and 47 were furnished to individual Members. One hundred and six reports were furnished the Bureau of the Budget and the President regarding proposed legislation.

New legislation.—Public, No. 196, Seventy-fourth Congress, first session, July 3, 1935, provides for the transfer of certain lands (part of the reservation occupied by the Veterans' Administration facility, Outwood, Ky.) in Hopkins County, Ky., to the State of Kentucky for State park purposes.

Public, No. 214, July 23, 1935, authorizes the transfer of certain lands in Rapides Parish, La., to the State of Louisiana for the purpose of a State highway across a portion of the Federal property occupied by the Veterans' Administration facility, Alexandria, La.

Public, No. 260, August 12, 1935, "Second Deficiency Appropriation Act, Fiscal Year 1935", authorizes \$21,250,000 to be used by the Administrator with the approval of the President for extending any of the facilities under the jurisdiction of the Veterans' Administration or for any of the purposes set forth in sections 1 and 2 of the act approved March 4, 1931 (46 Stat. 1550), said amount to remain available until expended.

Public, No. 262, August 12, 1935, is a law of major importance designed to safeguard the estates of insane veterans, and of minor children or incompetent dependents of veterans under guardianship and resulted from an investigation and study of guardianship matters by the Congress. This survey, which was undertaken by the Committee on World War Veterans' Legislation, House of Representatives, disclosed that in some instances persons charged with the financial management of insane veterans' estates were not properly exercising the duties of their office, had made unwise investments,

were not making proper accountings to the court which had appointed them, and, as a result, were jeopardizing the funds belonging to the veteran, or other beneficiary under guardianship. The Veterans' Administration supplied the investigating subcommittee with extensive evidence in this connection. The new guardianship law empowers the administrator to exercise closer supervision of the estates of insane veterans, and minor and incompetent dependents, who are receiving monetary benefits from the Government on account of military service performed by the veteran. The law applies to veterans of all wars, as well as former members of the Regular Establishment. It also contains a provision exempting from taxation monetary benefits paid to veterans and dependents except as to property purchased out of such funds. Further, it more clearly defines the offenses of embezzlement and misappropriation by guardians and prescribes more drastic remedies and penalties.

Public, No. 269, August 13, 1935, provides, "That all laws in effect on March 19, 1933, granting pensions to veterans of the Spanish American War, including the Boxer Rebellion and the Philippine Insurrection, their widows and dependents, are hereby reenacted into law and such laws shall be effective from and after the date of the approval of this act." Section 2 provides, "That all acts and parts of acts in conflict with or inconsistent with the provisions of this act are hereby repealed."

Public, No. 307, August 23, 1935, authorizes payment of claims for unauthorized emergency treatment of World War veterans under the provisions of section 202 (9), World War Veterans' Act, 1924, as amended, wherein claim was duly filed prior to March 20, 1933.

Public, No. 309, August 23, 1935, authorizes an exchange of certain property rights now vested in the United States at Veterans' Administration facility, Perry Point, Md., for certain property and rights of the Pennsylvania Railroad Co., in that vicinity.

Public, No. 312, August 23, 1935, extends the benefits of hospital and domiciliary care to former members of the Regular Establishment who have been pensioned on account of service-connected disability, the law previously requiring discharge for disabilities incurred in line of duty.

This law also contains a provision for the time within which applications for benefits under the World War Adjusted Compensation Act, as amended, may be filed. Applications formerly had to be made before January 2, 1935, and were invalid if filed after that date. Under the terms of the new law claims may be filed at any time prior to January 2, 1940.

Public, No. 328, August 26, 1935, adds certain lands to the Pisgah National Forest in the State of North Carolina, which were acquired by the United States on December 19, 1927, for the use of the Veterans' Administration. However, it is provided that the tract shall be so managed as to conserve and protect the water thereon, which water shall remain available for the use of the Veterans' Administration.

Public, No. 344, August 26, 1935, extends the period of the World War to April 1, 1920, for those persons who served with the United States military forces in Russia for the purpose of payment of pension for disability not shown to have been incurred in military or naval service.

It also provides that "veterans who entered active military service subsequent to November 11, 1918, and who served with the United States military forces in Russia prior to April 2, 1920, and their dependents, shall be entitled to the benefits of Public Law No. 141, Seventy-third Congress, provided they meet the other requirements thereof."

Public, No. 425, Seventy-fourth Congress, second session, January 27, 1936, authorizes the payment of adjusted-service certificates by the issuance by the Secretary of the Treasury of the United States, bonds in denominations of \$50, having a total face value up to the highest multiple of \$50 in the amount certified as due the veteran, the difference to be paid to the veteran or his estate by the Secretary of the Treasury. Loans outstanding are deductible, together with unpaid interest accruing prior to October 1, 1931. The bonds are dated June 15, 1936, to mature June 15, 1945, with interest at the rate of 3 percent per annum, no interest to be paid on any bond redeemed prior to June 15, 1937. Bonds are redeemable at the option of the veteran or his estate at any time and at such places, including post offices, as the Secretary of the Treasury may designate.

Public, No. 430, January 31, 1936, authorizes a seal for the Veterans' Administration and provides that copies of public documents, records, or papers, belonging to or in the files of the Veterans' Administration when authenticated by the seal and properly certified shall be evidence equal with the originals. The act further provides the seal shall be given judicial cognizance.

Public, No. 440, February 11, 1936, provides an appropriation of \$5,500,000 for the fiscal years 1936 and 1937 for administrative expenses of the Veterans' Administration in connection with the Adjusted Compensation Payment Act, 1936. The same act appropriated \$6,678,375 for administrative expenses of the Treasury Department under the same Act.

Public, No. 467, March 3, 1936, provides for the granting of an honorable discharge in the case of certain men who enlisted between April 6, 1917, and November 11, 1918, both dates inclusive, who were discharged for fraudulent enlistment on account of minority or misrepresentation of age if the service was otherwise honorable. No back pay or allowance would accrue by reason of the passage of the act.

Public, No. 479, Independent Offices Appropriation Act, 1937, was approved March 19, 1936, making a total appropriation of \$2,323,727,000; for administration, medical, hospital, and domiciliary services, \$86,500,000; for printing and binding, \$130,000; for compensation, pensions, gratuities, and allowances, \$421,920,000; for military and naval insurance, \$80,120,000; for carrying out the provisions of the act of March 4, 1931, authorizing appropriation to provide additional hospital, domiciliary, and out-patient dispensary facilities, \$4,000,000; to carry out the provisions of the Adjusted Compensation Act of May 19, 1924, as amended, and the Adjusted Compensation Payment Act, 1936, enacted January 27, 1936, \$1,730,000,000; for adjusted service and dependent pay, \$1,057,000.

In addition to the foregoing appropriation, there was reappropriated from unexpended balances for the fiscal year 1935, under administration, medical, hospital, and domiciliary services, \$7,000,000; compensation, pensions, gratuities, and allowances, \$14,000,000; military and naval insurance, \$21,000,000 unexpended from the fiscal years 1935 and 1936, making a total of \$42,000,000.

Public, No. 634, June 3, 1936, provides for the regulation of the delivery of Veterans' Administration checks through the mails to afford necessary protection to the United States against loss in delivery through the mails. Section 2 of the act amended section 4 of the Adjusted Compensation Payment Act, 1936, by adding two paragraphs to permit the designation of postmasters and other postal employees to perform fiscal-agency services in connection with the redemption and payment of bonds issued under section 4 of the Adjusted Compensation Payment Act, and to authorize payment by the Treasury Department to the Post Office Department for expenses required in handling the bonds. Issuance of a duplicate in case a bond is lost, stolen, or destroyed while being transmitted by the Post Office Department is also authorized.

Public Resolution No. 117, June 20, 1936, authorizes the Administrator of Veterans' Affairs to compile and publish all Federal laws relating to veterans' relief, for the purpose of making available, in convenient form, for the use of the Veterans' Administration and full time representatives of veterans' organizations, an annotated, indexed and cross-referenced statement of the laws providing veterans' relief. The Administrator is further authorized to maintain this compilation on a current basis. The Seventy-first Congress authorized a compilation of veterans' laws. This was published as Senate Document No. 131, Seventy-second Congress, and is entitled "Federal Laws Relating to Veterans of Wars of the United States."

Public, No. 739, June 22, 1936, First Deficiency Appropriation Act, 1936, in addition to other provisions, appropriated \$1,425,000,000 to provide relief and work relief on useful projects in the United States and its territories and possessions. In the employment of persons on public projects it is provided "that the fact that a person is entitled to or has received either adjusted service bonds or a Treasury check in payment of an adjusted compensation certificate shall not be considered in determining actual need of such employment." This act also appropriated for certain judgments and authorized claims which included some minor items affecting the Veterans' Administration.

Public, No. 788, June 24, 1936, provides an increase in pension rates for certain veterans of the Regular Establishment on the pension or compensation rolls March 19, 1933. Any such veteran who is entitled to pension for service-connected disability under Veterans' Regulation No. 1 (a), as amended, part II, and who was on the rolls March 19, 1933, will be entitled to receive 75 percent of the compensation or pension being paid him on that date on account of a service-connected disability unless his disability has increased or decreased, in which case a proportionate increase or decrease would be made based upon present disability, except that the rate of pension shall not exceed three-fourths of the rate of pension for a similar disability under Veterans' Regulation No. 1 (a), as amended, part I, which part provides pensions for war-time service connected disabilities. Existing regulations which prescribe a reduction in pension while the veteran is hospitalized or domiciled also apply to pension authorized under this act.

Public, No. 833, June 26, 1936, amends section 4 of the Adjusted Compensation Payment Act, 1936, to eliminate unnecessary expenses in the administration of estates of deceased and incompetent veterans in connection with the payment of adjusted-service certificates under

that act. The act provides that such payments shall be made to the person or persons determined by the Secretary of the Treasury to be lawfully entitled thereto, without the necessity of the appointment by judicial proceedings or otherwise of a legal representative of the estate of any veteran or of any other persons, or of compliance with State law in respect of the administration of estates.

Public, No. 844, June 29, 1936, has three principal purposes: (1) Enlargement of the group of widows and children of World War veterans to whom benefits are payable following the death of the veteran from a cause not connected with the military or naval service; (2) codification of certain present laws and regulations relative to administration of benefits under the Veterans' Administration, enactment of new provisions relative to certain administrative functions of the Veterans' Administration and the extension of time for filing suit where claims for insurance have been disallowed by the Administrator of Veterans' Affairs; (3) extension of relief to World War veterans, their dependents, and other persons on account of death or injury caused by the hurricane September 2, 1935, on the Florida Keys.

With regard to the first purpose, benefits provided by Public, No. 484, Seventy-third Congress, were payable to widows and children where the service-connected disability of the veteran at time of death of nonservice-connected cause was 30 per centum or more, provided that the disability was directly connected with service and the veteran's death not due to misconduct. The new law authorizes payment in cases where the veteran's disability has been presumptively connected with service. The element of misconduct has also been removed as a bar to receipt of compensation under Public, No. 484.

With regard to the second purpose of the act, uniformity has been effected in connection with recognition by the Veterans' Administration of organizations and the recognition and payment of fees to agents and attorneys; also, with respect to the authority of the Administrator of Veterans' Affairs to issue subpoenas to compel the attendance of witnesses, to require the production of books, papers, documents, and other evidence; to administer oaths, make investigations and other related matters. Unification of these provisions became necessary as a result of the consolidation in July 1930 of the United States Veterans' Bureau, the Pension Bureau, and the National Home for Disabled Volunteer Soldiers. Another administrative provision authorizes the Administrator of Veterans' Affairs to discontinue the requirement for annual review of dependency under the World War Veterans' Act, 1924, as amended, in order to determine the status of veterans' parents who are in receipt of compensation on account of death or disability of the veteran. Another administrative provision eliminates the consideration of a veteran's assets at time of death in connection with a claim for burial allowance of the veteran. Heretofore the allowance was not payable if the veteran's net assets at time of death amounted to \$1,000 exclusive of debts and accrued pension, compensation, or insurance due at time of death. The last administrative provision eliminates from consideration as "annual income" payments of war risk term insurance, United States Government life insurance, payments under the World War Adjusted Compensation Act, as amended, and the Adjusted Compensation Payment Act, 1936, for the purposes of pension for nonserv-

ice connected disability of permanent total degree under the provision of part III, Veterans Regulation No. 1 (a), as amended.

The last section covered by the second principal purpose of the act is section 404, which states that in addition to the suspension of the limitation for the period elapsing between the filing in the Veterans' Administration of the claim under a contract of insurance and the denial thereof by the Administrator of Veterans' Affairs or someone acting in his name, the claimant shall have 90 days from the date of the mailing of notice of such denial within which to file suit. This provision is made retroactive to July 3, 1930, and applies to all suits now pending against the United States under the provisions of section 19, World War Veterans' Act, as amended. Any suit which has been dismissed on the ground that the period for filing had elapsed may be reinstated within 90 days from the date of enactment of the act (June 29, 1936).

The final purpose of the act extends to World War veterans, their dependents, and other persons the benefits of the Federal Employees' Compensation Act (5 U. S. C. ch. 15) on account of death or injury caused by the hurricane September 2, 1935, on the Florida Keys, to the same extent and under the same conditions as provided for employees and the dependents of employees of the Federal Civil Works Administration in the act of February 15, 1934 (U. S. C., 1934 ed., title 5, sec. 796).

INTERPRETATIVE LAW

During this year there were rendered approximately 954 formal and precedent opinions covering all phases of the pension laws, the War Risk Insurance Act, as amended, the World War Veterans' Act, 1924, as amended, the World War Adjusted Compensation Act, as amended, the Emergency Officers' Retirement Act, Public, No. 2, Seventy-third Congress (an act to maintain the credit of the United States Government), Public, No. 78, Seventh-third Congress (an act making appropriations for the Executive Office and sundry independent executive bureaus, boards, commissions, and offices, for the fiscal year ending June 30, 1935, and for other purposes), Public, No. 141, Seventy-third Congress (Independent Offices Appropriation Act for the fiscal year ending June 30, 1935), Public, No. 484, Seventy-third Congress (an act to compensate widows and children of persons who died while receiving monetary benefits for disabilities directly incurred in or aggravated by active military or naval service in the World War), Public, No. 262, Seventy-fourth Congress (an act to safeguard the estates of veterans derived from payments of pension, compensation, emergency officers' retirement pay, and insurance, and for other purposes), Public, No. 269, Seventy-fourth Congress (an act granting pensions to veterans of the Spanish-American War, including the Boxer Rebellion and the Philippine Insurrection, their widows and dependents, and for other purposes), Public No. 307, Seventy-fourth Congress (an act to authorize payment of claims for unauthorized emergency treatment of World War veterans), Public, No. 312, Seventy-fourth Congress (an act to amend section 6 of title I of the act entitled "An Act to maintain the credit of the United States Government", approved March 20, 1933, as amended; to extend the time within which applications for benefits under the World War Adjusted Compensation Act, as amended, may be filed; and for other purposes),

Public, No. 344, Seventy-fourth Congress (an act to extend the provisions of veterans' laws and regulations to persons who served in Russia during the World War, and their dependents), and general questions arising in connection with the administration of these laws. An analysis of these opinions discloses that 100 pertain to pensions, 75 settled compensation rights, 124 related to insurance benefits, 59 related to medical treatment, domiciliary care, and hospitalization in veterans hospitals, 51 related to adjusted compensation, 19 to emergency officers' retirement, 15 related to claims of creditors, 27 to questions on burial, 291 to questions of marriage and divorce, 27 to legitimacy of children, 29 pertain to furnishing information, 31 related to recognition of attorneys and attorneys' fees, 106 to questions of administration, contracts, property damage, and other miscellaneous matters.

Civil litigation.—During the year there were reviewed 2,943 judgments in suits for insurance brought under the provisions of section 19 of the World War Veterans' Act. Eighteen suits not under section 19 were disposed of as follows: 1 suit filed in the Court of Claims to recover pension money, dismissed; 7 mandamus suits, 5 dismissed, 1 discontinued, 1 judgment for defendant; 4 recovery suits, 1 to recover amount due under adjusted-service certificate, dismissed, 3 to recover compensation, dismissed; 2 declaratory judgments, 1 to determine heirship, judgment for defendant, 1 for attorneys fees, dismissed; 2 injunction suits, dismissed; 1 suit to set aside a will, judgment for defendants; and 1 suit to establish a trust under the proceeds of the war risk insurance contract, dismissed.

Criminal prosecution.—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, 1935, 219 cases which were in the course of consideration and investigation. During the fiscal year 604 complaints of violations of laws were received, considered, and investigated, which, with the number on hand, made a total of 823 cases. Two hundred and fifteen of these cases were submitted to the Department of Justice for consideration of United States attorneys and 385 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, etc. A total of 223 cases remained in the course of investigation on June 30, 1936.

There was pending in the Department of Justice on June 30, 1935, a total of 319 cases. There were submitted during the fiscal year 215 cases, making a total of 534 cases. Of these, 270 were disposed of by the Department of Justice, leaving a balance on June 30, 1936, of 264 cases.

The 270 cases were disposed of as follows:

Acquittals.....	1
No bills.....	29
Convictions.....	103
Closed by Department of Justice.....	104
Nolle prosequi.....	17
Defendant died.....	1
Statute of limitations bars prosecution.....	13
Filed away with leave to reinstate.....	2

In explanation it may be stated that the 104 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

Public, No. 262, Seventy-fourth Congress, approved August 12, 1935, extended the guardianship program to all benefits payable by the Veterans' Administration and more clearly defined the duties and responsibilities with respect thereto. The provisions of the act have been briefly explained in the legislative report.

The total guardianship load increased from 83,562 on June 30, 1935, to 83,737 on June 30, 1936. Between the same dates the number of incompetents under guardianship increased from 38,793 to 40,193, while the number of minors decreased steadily. The decrease in the number of minors receiving payments through fiduciaries is due to two features, first the change in the Veterans Regulations abolishing excess pension to dependents and providing full payment to veterans with dependents, and second, the fact that many minors are reaching an age when they are no longer dependent under the law, while the increase in veterans under guardianship is due in part to the Adjusted Compensation Payment Act, 1936.

Despite the small increase in the total guardianship load, the total amount of estates increased from \$129,232,778.51 to \$139,084,085.55, most of which was legally invested or deposited in banks protected by Federal deposit insurance. Losses reported for the year were:

Embezzled or misappropriated.....	\$252,060.65
On deposits.....	22,474.36
On investments.....	115,094.31

The reported estimated value of services to beneficiaries during the year was \$1,711,932.37, computed as follows:

Legal service.....	\$400,530.77
Costs paid.....	17,073.91
Recoveries.....	295,223.84
Savings on investments and expenditures.....	999,103.85

Funds escheated under section 21 (3) of the World War Veterans' Act, 1924, as amended by Public, No. 262, Seventy-fourth Congress, were recovered to the amount of \$23,875.37. Other recoveries (overpayments, etc.) amounted to \$9,788.16, which funds were returned to the Treasury.

Guardians' accounts were secured and disposed of as follows: Approved, 68,675; disapproved, 4,619, of which 3,434 were adjusted; pending, 2,343; accounts outstanding, 5,385. It was necessary to suspend payments for failure to account properly in 2,091 cases. Four hundred and ninety-four accounts were filed on citations procured. Exceptions were filed to 1,277 accounts, 809 of which were sustained by the courts; 216 disallowed; remainder pending.

There were several outstanding appellate court decisions affecting guardianship of beneficiaries of the Veterans' Administration during the year. The Supreme Court of the United States in *Hines v. Stein*, 80 L. Ed. (Adv.) 707, held that the pension acts and regulations limiting fees payable to pension attorneys do not apply to fees allowed such attorneys by probate courts. The Supreme Court of North Carolina, in the case of *State Hospital at Raleigh v. Security National Bank*, 178 S. E. 487, held that an insane veteran's property derived from compensation is not exempt from the claims of creditors, and the same court in the case of *Lawrence v. Shaw et al*, 186 S. E. 504, held that money in bank derived from payments made to a guardian of an incompetent veteran by the Veterans' Administration is taxable, despite the provisions of section 22 of the World War Veterans' Act, and further held that section 3, Public, No. 262, Seventy-fourth Congress was a legislative recognition of the construction of that court.

The Supreme Court of Illinois in the case of *In re Lalla's Estate et al*, 1 N. E. (2d) 50, held that the State statutes directing guardians and conservators to keep their wards' money at interest by making loans secured by first lien on realty authorized investments in existing notes and bonds which were part of issues of similar instruments, the entire issue being secured by a first mortgage; provided that each note or bond of the issue is secured on a parity with the remainder of the issue; or is secured by a lien superior to that securing the remainder of the issue.

In the case of *Hines v. Hook*, 89 S. W. (2d) 52, the Supreme Court of Missouri held that section 607, Revised Statutes, Missouri, limiting the commissions of a guardian of a beneficiary of the Veterans' Administration to an amount not to exceed 5 percent of the income of award during any year, is constitutional and that a guardian is not entitled to receive a commission in excess of the maximum specified in that statute.

In the case of *Frederick Truman, Guardian, v. Veterans' Administration*, 199 N. E. 217, the plaintiff in error sought to attack the Uniform Veterans' Guardianship Act as enacted in Ohio on the ground that it was unconstitutional and the Supreme Court of Ohio dismissed the petition for review on the ground that "no debatable constitutional question is involved."

PERSONNEL

On June 30, 1936, there were on the rolls of the Veterans' Administration 37,619 employees (exclusive of those on a per diem and per hour basis) whose aggregate gross annual salaries, including allow-

ances, totaled \$61,838,398 as compared with 34,040 employees and \$56,348,934 in annual salaries on June 30, 1935, an increase of 3,579 employees and \$5,489,464 in annual salaries during this fiscal period. Of the employees on the roll at the close of this fiscal year 6,837 were assigned to central office and 30,782 to field stations located in 47 States, the District of Columbia, and insular possessions.

Practically all of the above recorded increase was due to the additional personnel placed on duty to carry out the provisions of Public, No. 425, Seventy-fourth Congress, approved January 27, 1936, known as the Adjusted Compensation Payment Act, 1936. Under this legislation, the Veterans' Administration was charged with the responsibility of certifying to the Treasury Department the amount payable to holders of adjusted service certificates who filed application for settlement. The personnel employed for this activity, which on June 30, 1936, totaled 3,458, is being released gradually as the condition of the work permits and will all be removed from the rolls by June 30, 1937, the date of termination of the appropriation for this purpose.

In making new appointments and in effecting discontinuances, the policy of extending preference to ex-service employees has been carefully followed. The same preference has been extended in filling vacancies occurring in staff positions. At the close of this year 71.38 percent of the male and 12.55 percent of the female employees on the rolls of the Veterans' Administration were ex-service, while 51.17 percent of the total personnel had such status.

The foregoing figures include member employees in Veterans' Administration facilities used principally for domiciliary care. On June 30, 1936, there were 1,501 member employees receiving aggregate gross annual salaries of \$724,140.

MEDICAL AND DOMICILIARY TABLES

TABLE 1.—*Clinical laboratory tests and X-ray examinations, fiscal years 1924-36*

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

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

TABLE 2.—*Out-patient medical service, by service rendered, fiscal years 1924-36*

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

TABLE 3.—*Number of out-patient treatments divided into medical and dental, salary and fee, with percent of fee, fiscal years 1924-36*

Fiscal year	Medical				Dental			
	Total	Salary	Fee	Percent fee	Total	Salary	Fee	Percent fee
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, 1924-36

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

TABLE 5.—Admissions of United States veterans for hospital treatment and domiciliary care, fiscal years 1920-36

Fiscal year	Hospital treatment			Domi- ciliary care	Fiscal year	Hospital treatment			Domi- ciliary care
	Total	Government facilities and hospitals	State and civil	Gov- ernment facili- ties		Total	Government facilities and hospitals	State and civil	Gov- ernment facili- ties
Total	1,568,786	1,376,388	192,398	-----	1928	73,270	70,854	2,416	-----
1936	120,365	117,915	2,450	13,009	1927	71,967	69,145	2,822	-----
1935	106,897	104,771	2,126	8,656	1926	69,441	64,279	5,162	-----
1934	63,900	63,151	749	8,305	1925	76,812	68,474	8,338	-----
1933	136,626	132,791	3,835	13,492	1924	64,053	51,652	12,401	-----
1932	148,662	142,555	6,107	19,593	1923	82,814	59,451	23,363	-----
1931	109,649	104,522	5,127	-----	1922	134,354	86,392	47,962	-----
1930	92,115	88,481	3,634	-----	1921	91,440	48,070	43,370	-----
1929	83,188	80,262	2,926	-----	1920	43,233	23,623	19,610	-----

TABLE 6.—Patients admitted for hospital treatment or domiciliary care during fiscal year 1936, 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	Neuropsychiatric	General	Total	Pulmonary tuberculosis	Neuropsychiatric	General	Total	Pulmonary tuberculosis	Neuropsychiatric	General	Total	Pulmonary tuberculosis	Neuropsychiatric	General
Grand total.....	138, 233	13, 009	125, 224	10, 423	19, 063	95, 738	109, 814	9, 226	17, 820	82, 768	12, 956	945	998	11, 013	2, 454	252	245	1, 957
United States veterans.....	133, 374	13, 009	120, 365	10, 301	18, 834	91, 230	105, 029	9, 111	17, 601	78, 317	12, 886	938	988	10, 960	2, 450	252	245	1, 953
World War.....	118, 629	11, 372	107, 257	9, 106	17, 158	80, 993	94, 479	8, 246	16, 047	70, 186	10, 379	623	871	8, 885	2, 399	237	240	1, 922
Service-connected.....	11, 933	1, 455	10, 478	2, 091	2, 332	6, 055	9, 380	1, 840	2, 164	5, 376	917	229	110	578	181	22	58	101
Non-service-connected.....	96, 047	9, 915	86, 132	6, 213	12, 961	66, 958	77, 731	5, 795	12, 216	59, 720	7, 395	279	624	6, 492	1, 006	139	121	746
Service connection not shown.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Emergency.....	4, 356	2	4, 354	355	397	3, 602	1, 818	181	239	1, 398	1, 336	98	98	1, 140	1, 200	76	60	1, 064
Observation for insurance, pension or compensation, etc.....	6, 292	1	6, 292	447	1, 467	4, 378	5, 549	430	1, 427	3, 692	731	17	39	675	12	1	1	11
Spanish-American War.....	10, 097	1, 054	9, 043	294	1, 003	7, 746	7, 275	245	926	6, 104	1, 726	36	72	1, 618	42	13	5	24
Service-connected.....	106	24	82	7	11	64	75	7	10	58	7	1	6	6	42	13	5	24
Non-service-connected.....	9, 991	1, 030	8, 961	287	992	7, 682	7, 200	238	916	6, 046	1, 719	36	71	1, 612	42	13	5	24
Civil War.....	256	6	250	31	219	221	29	29	29	192	29	2	2	27	2	2	2	2
Service-connected.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Non-service-connected.....	254	6	248	31	217	219	29	29	29	190	29	2	2	27	2	2	2	2
All other wars, expeditions, and occupations.....	238	20	218	5	25	188	179	5	22	152	38	3	3	35	1	1	1	1
Non-service-connected.....	238	20	218	5	25	188	179	5	22	152	38	3	3	35	1	1	1	1
Peacetime service.....	4, 154	557	3, 597	896	617	2, 084	2, 875	615	577	1, 683	714	279	40	395	8	2	6	6
Service-connected.....	2, 134	226	1, 908	735	348	825	1, 523	485	327	711	381	249	21	111	4	1	3	3
Non-service-connected.....	2, 020	331	1, 689	161	269	1, 259	1, 352	130	250	972	333	30	19	284	4	1	3	3
Allied veterans.....	269	269	269	36	33	200	195	29	23	143	70	7	10	53	4	4	4	4
C. C. C. and W. P. A.....	4, 222	368	4, 222	63	185	3, 974	4, 222	63	185	3, 974	70	7	10	53	4	4	4	4
Miscellaneous.....	368	368	368	23	11	334	368	23	11	334	70	7	10	53	4	4	4	4

TABLE 7.—Domiciliary and hospital admissions of United States veterans by branch of service, type of patient, sex and color, fiscal year, 1936

Branch of service	Total admissions				Domiciliary care				Hospital treatment															
									All types				Pulmonary tuberculosis			Psychotic			Other neuro-psychiatric			General		
	Grand total	Male		Female	Total	Male		Female	Total	Male		Female	Male		Female	Male		Female	Male		Female			
		White	Colored			White	Colored			White	Colored		White	Colored		White	Colored		White	Colored		White	Colored	
Total.....	133,374	121,176	11,414	784	13,009	11,990	1,011	8	120,365	109,186	10,403	776	9,220	1,046	35	8,127	535	63	9,366	650	93	82,473	8,172	585
Veterans' Administration.....	118,037	107,388	10,053	596	13,008	11,989	1,011	8	105,029	95,399	9,042	588	8,133	945	33	7,858	508	22	8,545	594	74	70,863	6,995	459
U. S. Public Health Service.....	3,448	2,959	454	35	.....	.....	.....	.....	3,448	2,959	454	35	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
U. S. Army.....	4,420	4,114	281	25	.....	.....	.....	.....	4,420	4,114	281	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
U. S. Navy.....	5,019	4,809	209	1	.....	.....	.....	.....	5,018	4,808	209	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State.....	33	25	.....	8	.....	.....	.....	.....	33	25	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil.....	2,417	1,881	417	119	.....	.....	.....	.....	2,417	1,881	417	119	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

TABLE 8.—Beneficiaries remaining under hospital treatment or domiciliary care June 30, 1936, 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.....	51,461	9,586	41,875	4,577	24,481	12,817	39,166	4,151	23,812	11,203	1,865	287	278	1,300	844	139	391	314
United States veterans.....	51,128	9,586	41,542	4,539	24,447	12,556	38,844	4,113	23,780	10,951	1,856	287	278	1,291	842	139	389	314
World War.....	44,896	8,072	36,824	3,951	22,205	10,668	34,509	3,656	21,565	9,288	1,487	161	257	1,069	828	134	383	311
Service-connected.....	10,940	666	10,274	724	8,816	734	9,777	654	8,485	638	235	56	105	74	262	14	226	22
Non-service-connected.....	32,875	7,349	25,526	3,113	13,039	9,374	23,956	2,920	12,760	8,276	1,080	90	137	853	490	103	142	245
Service connection not shown.....	152	24	128	122	6	128	122	6	122	6								
Emergency.....	549	28	521	80	102	339	305	48	75	182	144	15	13	116	72	17	14	41
Observation for insurance, pension, compensation, etc.....	380	5	375	34	126	215	343	34	123	186	28		2	26	4		1	3
Spanish-American War.....	3,313	957	2,356	130	863	1,363	2,151	116	842	1,193	191	9	15	167	14	5	6	3
Service-connected.....	34	14	20	1	10	9	14	1	7	6	3	3		3	3		3	
Non-service-connected.....	3,279	943	2,336	129	853	1,354	2,137	115	835	1,187	188	9	15	164	11	5	3	3
Civil War.....	122	19	103	1	29	73	100		29	71	3	1		2				
Service-connected.....	1	-1																
Non-service-connected.....	121	18	103	1	29	73	100		29	71	3	1		2				
All other wars, expeditions, and occupations.....	118	37	81	3	35	43	75	3	35	37	6			6				
Service-connected.....	2	1	1		1		7		1									
Non-service-connected.....	116	36	80	3	34	43	74	3	34	37	6			6				
Peace-time service.....	2,679	501	2,178	454	1,315	409	2,009	338	1,309	362	169	116	6	47				
Service-connected.....	1,583	210	1,373	351	856	166	1,242	247	852	143	131	104	4	23				
Non-service-connected.....	1,096	291	805	103	459	243	767	91	457	219	38	12	2	24				
Allied veterans.....	52		52	10	14	28	41	10	12	19	9			9	2		2	
C. C. C. and W. P. A.....	241		241	7	15	219	241	7	15	219								
Miscellaneous.....	40		40	21	5	14	40	21	5	14								

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

Ohio.....	3,036	8	1	5	7	4	4	12	7	15	1	123	210	2	4	260	7	10	12	304	3	5	27
Oklahoma.....	299			14																			
Oregon.....	531			1	18	1					3	1	2	1	1	1		1	1	2	1	1	1
Pennsylvania.....	1,968						17	12		1								1	1	2	1		1
Rhode Island.....	38																	29					
South Carolina.....	292							4	2	6									7				
South Dakota.....	332				3	43																	
Tennessee.....	1,813	68		91	7		5	1	24	34	92	1	5	3	8	3	2		1		2	26	1
Texas.....	755	6	2	17				1	2	2		17	6	3	5	71	41	1	9	11	9	92	29
Utah.....	81				1	4									8					1	3		4
Vermont.....	5																						1
Virginia.....	2,006	8		3	6		14	9	146	13	27		8	4	2	1	7	5	9	131			6
Washington.....	974		1		15	1						84	3	3	1	2	1			26	7	2	6
West Virginia.....	157			1																1	2	4	1
Wisconsin.....	2,029	1		25	15	5	2		4		4	2	621	38	22	7	14						31
Wyoming.....	663		5	3	7	94	1				1	23	1	6	11	3				9	130	31	9
United States possessions.....	634																						
Alaska.....	2																						
Canal Zone.....	5																						
Hawaii.....	74																						
Philippine Islands.....	93																						
Puerto Rico.....	460																						

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

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TABLE 10.—United States veterans remaining under hospital treatment or domiciliary care, by sex and color, at end of each fiscal year 1919-36

Fiscal year	Total				Hospital treatment				Domiciliary care			
	Grand total	Male		Female	Total	Male		Female	Total	Male		Female
		White	Colored			White	Colored			White	Colored	
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	8,404	7,408	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	.....	.....	.....	.....	.....	.....	.....

¹ Status on original admission.

² Permanent status of veteran.

³ Includes domiciliary members receiving hospital treatment.

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

TABLE 11.—United States veterans remaining under hospital treatment at the end of each fiscal year, by type of disease, showing those hospitalized for service-connected and non-service-connected disabilities, 1919-36

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

¹ From 1925 through 1930—veterans remaining who were admitted under authority of sec. 202-10, World War Veterans' Act, 1924. From 1931 through 1933—veterans remaining who were admitted under authority of sec. 202-10; under laws governing admissions to national homes; and examinations or observations for insurance, compensation and disability allowance. From 1934 through 1936—veterans remaining for treatment of disabilities classified as non-service-connected according to act of Mar. 20, 1933.

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, 1919-36—Continued

Fiscal year ended June 30	Neuropsychiatric					General				
	Total	Service-connected		Nonservice ¹		Total	Service-connected		Nonservice ¹	
		Number	Percent	Number	Percent		Number	Percent	Number	Percent
1936.....	24,447	9,683	39.61	14,764	60.39	12,556	909	7.24	11,647	92.76
1935.....	23,358	9,574	40.99	13,784	59.01	14,107	1,203	8.53	12,904	91.47
1934.....	22,226	9,988	44.94	12,238	55.06	12,187	1,161	9.53	11,026	90.47
1933.....	20,109	11,181	55.60	8,928	44.40	7,923	1,312	16.56	6,611	83.44
1932.....	20,160	11,605	57.56	8,555	42.44	16,908	1,829	10.82	15,079	89.18
1931.....	17,001	11,386	66.97	5,615	33.03	11,754	1,845	15.70	9,909	84.30
1930.....	14,941	11,099	74.29	3,842	25.71	9,096	2,065	22.70	7,031	77.30
1929.....	13,461	10,527	78.20	2,934	21.80	7,905	1,959	24.78	5,946	75.22
1928.....	12,839	10,628	82.78	2,211	17.22	7,015	2,130	30.36	4,885	69.64
1927.....	12,538	10,806	86.19	1,732	13.81	6,114	2,484	40.63	3,630	59.37
1926.....	12,220	10,833	88.65	1,387	11.35	5,387	2,958	54.91	2,429	45.09
1925.....	11,905	10,750	90.30	1,155	9.70	5,391	3,605	66.87	1,786	33.13
1924.....	9,461	9,461	100.00	.....	.....	4,187	4,187	100.00	.....	.....
1923.....	9,194	9,194	100.00	.....	.....	4,840	4,840	100.00	.....	.....
1922.....	9,231	9,231	100.00	.....	.....	6,789	6,789	100.00	.....	.....
1921.....	7,499	7,499	100.00	.....	.....	8,401	8,401	100.00	.....	.....
1920.....	5,042	5,042	100.00	.....	.....	6,411	6,411	100.00	.....	.....
1919.....	1,053	1,053	100.00	.....	.....	864	864	100.00	.....	.....

¹ See footnote at bottom of p. 50.

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 1936

	Type of patient											
	Total			Pulmonary tuberculosis			Neuropsychiatric			General		
	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent	Cases	Average days	Percent
Domiciliary care.....	125,488	152.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hospital treatment.....	127,028	84.6	100.00	10,420	184.7	100.00	20,428	191.7	100.00	96,180	51.0	100.00
Hospitalization complete..	97,088	70.2	76.43	4,594	175.9	44.09	14,507	145.2	71.02	77,987	50.0	81.08
Results of treatment:												
Recovered or cured.....	4,940	37.7	3.89	.....	.....	.....	484	80.9	2.37	4,456	33.0	4.63
Arrested.....	231	629.7	.18	231	629.7	2.22	.....	.....	.....	.....	.....	.....
Apparently arrested.....	54	280.3	.04	54	280.3	.52	.....	.....	.....	.....	.....	.....
Quiescent.....	44	495.2	.04	44	495.2	.42	.....	.....	.....	.....	.....	.....
Improved.....	65,673	66.7	51.70	470	285.0	4.51	8,431	139.7	41.27	56,772	54.1	59.03
Unimproved.....	3,628	81.5	2.86	144	257.3	1.38	1,051	126.1	5.15	2,433	51.8	2.53
Died.....	8,465	181.3	6.66	2,058	208.4	19.75	1,214	566.8	5.94	5,193	80.5	5.40
Condition not stated.....	14,053	16.5	11.06	1,593	16.2	15.29	3,327	21.0	16.29	9,133	14.9	9.49
Hospitalization incomplete.....	29,910	131.3	23.57	5,826	191.7	55.91	5,921	305.5	28.98	18,193	55.2	18.92
Results of treatment:												
Apparently recovered or cured.....	171	75.5	.14	.....	.....	.....	72	124.6	.35	99	39.7	.10
Improved.....	16,956	139.2	13.35	2,597	269.9	24.92	2,619	316.7	12.82	11,740	70.6	12.21
Unimproved.....	6,101	240.1	4.80	3,201	196.0	19.30	2,134	443.5	10.45	1,956	63.3	2.04
Condition not stated.....	6,712	13.9	5.28	1,218	17.7	11.69	1,096	21.7	5.36	4,398	10.9	4.57

¹ Includes 5,256 intrafacility transfers.

² Includes 7,901 intrafacility transfers.

³ Includes 64 terminal cases discharged with unfavorable prognosis.

PENSIONS AND COMPENSATION TABLES

TABLE 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 1910-36 (1)

(Exclusive of insurance and adjusted compensation)

Fiscal year	Total veterans		War of 1812 veterans	War with Mexico veterans		Indian wars veterans		Civil-War veterans		Spanish-American War veterans		Peacetime veterans		World War						
	Living	Deceased	Deceased	Living	Deceased	Living	Deceased	Living	Deceased	Living	Deceased	Living	Deceased	Living veterans				Deceased veterans		
														Pensions	Compensation (service-connected)	Emergency officers' retirement	Non-service	Total	Pensions	Service connected	Non-service-connected	Total
1937	576,510	243,427	2	221	3,119	4,590	7,031	76,131	15,261	10,792	330,266	9,109	---	336,528	1841	41594	379963	99327	57626	104022
1936	600,562	251,470	2	247	3,513	4,648	9,664	87,543	179,169	48,872	31,192	7,505	---	337,767	1,811	37,446	377,024	99,659	2,994	102,653
1935	585,955	252,982	4	294	3,899	4,745	13,273	100,290	164,502	39,045	32,124	7,240	---	336,876	1,677	33,604	372,157	99,394	1,970	101,364
1934	581,225	257,630	7	351	4,370	4,606	18,455	112,577	165,231	35,022	29,494	5,838	---	332,216	1,566	29,903	363,885	99,229	---	99,229
1933	997,918	272,749	7	415	4,774	4,446	23,877	125,638	194,473	38,797	19,559	4,807	36	336,710	6,007	412,482	755,235	11	98,628	98,639
1932	994,351	283,695	7	478	5,102	4,453	31,090	139,924	197,073	36,802	18,391	4,571	38	328,658	6,415	407,584	742,695	12	97,448	97,460
1931	790,782	289,205	8	547	5,360	4,302	39,449	153,437	193,792	33,437	16,920	4,128	41	299,288	6,364	229,568	535,261	12	93,334	93,346
1930	542,610	298,223	10	630	5,454	4,191	49,018	167,674	186,811	30,919	15,661	3,830	44	279,539	6,083	285,666	15	90,954	90,969	
1929	525,961	306,003	11	730	5,574	4,000	59,984	181,235	179,218	28,643	14,758	3,699	45	262,138	4,243	266,426	17	87,668	87,685	
1928	516,566	317,798	14	845	5,267	3,604	74,972	197,934	165,075	26,195	13,665	3,555	47	257,536	---	257,583	17	85,634	85,651	
1927	489,805	326,575	17	970	3,915	3,100	90,049	212,642	139,091	23,547	13,085	3,455	48	243,611	---	243,659	17	82,827	82,844	
1926	472,623	334,465	20	1,080	3,821	3,081	106,844	226,650	122,388	20,811	13,028	3,923	49	226,484	---	226,533	19	78,881	78,900	
1925	456,530	333,609	21	1,257	3,924	3,034	126,626	241,193	101,871	18,363	12,399	3,762	49	211,644	---	211,693	21	65,958	65,979	
1924	427,153	335,394	33	1,437	3,893	2,937	146,815	253,136	85,038	16,104	12,283	3,754	56	179,037	---	179,093	22	57,971	57,993	
1923	436,776	341,404	40	1,636	3,923	2,828	168,623	264,580	68,393	13,167	12,641	3,790	57	183,090	---	183,147	29	55,334	55,363	
1922	430,942	341,437	49	1,878	3,867	2,748	193,881	272,194	45,955	9,198	13,081	4,002	61	174,024	---	174,085	29	51,339	51,368	
1921	422,691	345,881	64	1,092	2,135	3,784	218,877	281,225	31,066	8,216	13,832	4,081	63	154,960	---	155,023	32	47,559	47,591	
1920	419,627	349,916	71	1,482	2,423	3,745	243,629	290,100	23,144	7,288	14,477	4,554	76	134,408	---	134,484	52	42,945	42,997	
1919	338,216	335,616	81	2,152	2,741	3,436	271,520	296,823	23,382	4,869	14,655	4,563	61	24,947	---	25,008	54	24,458	24,512	
1918	341,632	307,865	99	2,899	3,064	2,421	1,817	298,971	292,822	23,538	3,965	15,233	4,610	24	1,156	---	1,180	32	1,446	1,478
1917	370,147	302,964	109	3,884	3,422	564	1,743	329,437	288,889	24,060	4,215	45,702	4,586	---	---	---	---	---	---	---
1916	403,372	306,200	115	513	3,785	676	1,902	362,529	291,478	24,101	4,371	15,553	4,549	---	---	---	---	---	---	---
1915	437,723	310,424	134	680	4,253	786	2,046	396,645	294,961	24,370	4,542	15,242	4,488	---	---	---	---	---	---	---
1914	470,623	314,616	170	893	4,699	915	2,182	429,646	298,483	24,250	4,660	14,919	4,422	---	---	---	---	---	---	---
1913	503,633	316,567	199	1,142	5,123	1,066	2,330	462,704	299,663	24,160	4,855	14,561	4,397	---	---	---	---	---	---	---
1912	538,362	321,932	238	1,313	5,533	1,210	2,439	497,625	304,373	23,841	5,009	14,373	4,340	---	---	---	---	---	---	---
1911	570,456	321,642	279	1,639	5,982	1,387	2,629	530,290	303,466	23,383	5,107	13,757	4,179	---	---	---	---	---	---	---
1910	602,622	318,661	338	2,042	6,359	1,560	2,822	563,057	299,795	22,783	5,106	13,180	4,041	---	---	---	---	---	---	---

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

TABLE 1A.—Statement showing the average annual value of monetary benefits, exclusive of insurance and adjusted compensation, by wars, at the end of each fiscal year, 1910-36

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
1936	\$483.61	\$392.62	\$456.76	\$420.00		\$576.39	\$576.39	\$526.94	\$357.95	\$430.69
1935	448.10	382.52	428.32	510.00		579.35	579.35	528.81	357.88	434.98
1934	452.41	384.66	431.60	514.29		581.40	581.40	534.07	357.48	443.45
1933	400.15	401.69	400.48	514.29		582.07	582.07	533.45	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	351.60	729.31	357.56	368.37	242.12	149.59	203.36
1922	499.21	345.71	431.35	355.59	712.44	357.30	370.59	241.06	148.79	202.72
1921	509.49	347.11	436.41	356.63	692.26	357.09	373.37	240.99	148.80	203.71
1920	421.93	280.36	357.56	232.73	414.36	229.66	240.29	239.72	148.84	203.49
1919	395.10	295.80	345.64	210.52	368.04	230.56	240.56	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	268.85	147.83	216.62	148.59	355.53	145.59	170.64	229.38	144.58	166.82
1915	263.02	148.33	215.43	149.01	356.28	146.12	175.09	229.89	144.63	168.30
1914	254.83	147.87	211.97	148.52	352.85	144.74	177.97	231.82	144.20	170.08
1913	247.33	148.21	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	109.08	144.09	131.84

Year	Civil War veterans			Spanish-American War veterans			Peacetime veterans		
	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total
1936	\$1,046.73	\$462.00	\$520.13	\$523.24	\$370.52	\$490.51	\$227.53	\$295.58	\$240.73
1935	1,060.37	462.75	532.60	387.52	286.10	308.06	223.51	279.58	233.82
1934	1,078.10	464.08	551.07	389.51	284.69	371.18	219.76	260.11	226.43
1933	1,086.64	467.73	566.57	523.02	381.03	499.41	235.84	206.25	230.00
1932	1,087.05	469.09	581.43	516.28	362.94	492.15	241.41	216.32	236.42
1931	1,076.24	469.63	593.69	473.33	385.98	460.48	236.82	220.62	233.64
1930	851.90	451.91	542.39	388.61	388.50	388.59	235.09	218.98	231.92
1929	850.25	451.10	550.35	373.27	390.86	375.69	218.49	223.11	219.42
1928	847.48	406.38	527.56	356.86	393.67	361.90	223.64	216.85	222.23
1927	846.63	385.60	522.75	343.72	395.40	351.20	200.34	131.86	186.03
1926	745.47	360.76	484.01	333.57	398.71	343.04	198.07	221.16	203.42
1925	698.75	360.36	476.85	192.78	278.11	205.81	191.55	218.51	197.82
1924	675.89	360.61	476.35	187.24	280.76	202.13	186.68	216.65	193.70
1923	660.99	359.38	476.78	181.00	245.28	191.38	217.58	212.71	216.46
1922	647.94	360.48	480.06	177.26	187.22	178.93	179.49	221.08	189.24
1921	627.97	360.81	477.74	158.89	184.96	164.34	175.11	211.93	183.50
1920	451.77	280.67	358.77	131.63	174.98	142.01	173.18	203.99	180.55
1919	433.65	298.74	363.19	128.54	197.15	140.37	171.15	195.95	177.04
1918	297.01	298.36	297.68	123.82	200.26	134.87	169.18	218.28	180.59
1917	290.17	196.30	246.31	127.13	158.52	131.81	169.04	195.21	174.95
1916	282.55	147.01	222.14	125.79	159.68	130.99	170.02	191.78	174.95
1915	274.77	147.42	220.46	129.13	159.60	133.91	168.87	199.99	175.95
1914	264.16	147.09	216.17	134.87	158.80	138.73	176.52	193.70	180.45
1913	256.57	147.48	213.69	123.90	158.57	129.70	151.73	194.67	161.69
1912	197.06	147.41	178.21	122.57	158.56	128.82	168.46	193.76	174.33
1911	191.38	147.75	175.50	121.86	158.80	128.48	166.84	196.03	173.64
1910	187.19	147.96	173.56	120.62	158.55	127.57	166.14	196.51	173.27

TABLE 14.—Statement showing the average annual value of monetary benefits, exclusive of insurance and adjusted compensation, by wars, at the end of each fiscal year, 1910-36—Continued

37

Year	World War									
	Living veterans					Deceased veterans				
	Pensions	Compensation (service-connected)	Disability allowance or non-service	Emergency officers' retirement pay	Total	Pensions	Compensation		Total	Total
							Service-connected	Non-service-connected		
		421.64	326.21	1,646.91	469.58		351.08	352.99 352.99	351.07	444.12
1936		\$481.69	\$319.44	\$1,638.41	\$471.13		\$352.06	\$356.55	\$352.19	\$445.69
1935		481.43	315.16	1,627.64	471.58		347.99	359.20	348.20	445.17
1934		476.08	307.32	1,617.42	467.12		337.04		337.04	439.24
1933	\$240.67	524.42	189.05	1,653.60	350.22	\$283.64	336.46		336.45	348.63
1932	234.95	529.43	193.19	1,683.31	354.86	300.00	335.75		335.75	352.64
1931	249.95	532.60	199.22	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

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

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, 1936 (exclusive of insurance and adjusted-compensation)

	Total		Public acts		Special acts	
	Number	Annual value	Number	Annual value	Number	Annual value
Grand total.....	852,032	\$389,170,848	842,797	\$385,531,968	9,235	\$3,638,880
Living veterans.....	600,562	290,439,408	599,330	290,132,832	1,232	306,576
Deceased veterans.....	251,470	98,731,440	243,467	95,399,136	8,003	3,332,304
War of 1812: Deceased veterans.....	2	840	1	600	1	240
Mexican War: Deceased veterans.....	247	142,368	232	137,664	15	4,704
Indian wars.....	8,161	3,514,884	7,975	3,471,924	186	42,960
Living veterans.....	3,513	1,851,132	3,414	1,829,892	99	21,240
Deceased veterans.....	4,648	1,663,752	4,561	1,642,032	87	21,720
Civil War.....	97,207	50,560,668	89,934	47,430,168	7,273	3,130,500
Living veterans.....	9,664	10,115,628	9,573	10,061,040	91	54,588
Deceased veterans.....	87,543	40,445,040	80,361	37,369,128	7,182	3,075,912
Spanish American War.....	228,041	111,855,804	227,761	111,776,496	280	79,308
Living veterans.....	179,169	93,747,768	178,974	93,693,732	195	54,036
Service-connected and special-act cases.....	2,267	1,699,872	2,072	1,645,836	195	54,036
Non-service-connected.....	176,902	92,047,896	176,902	92,047,896	-----	-----
Deceased veterans.....	48,872	18,108,036	48,787	18,082,764	85	25,272
Service-connected and special-act cases.....	1,898	671,856	1,813	646,584	85	25,272
Non-service-connected.....	46,974	17,436,180	46,974	17,436,180	-----	-----
World War.....	479,677	213,780,768	479,675	213,780,048	2	720
Living veterans.....	377,024	177,627,672	377,022	177,626,952	2	720
Service-connected and special-act cases.....	337,767	162,698,904	337,765	162,698,184	2	720
Non-service-connected.....	37,446	11,961,612	37,446	11,961,612	-----	-----
Emergency officers' retirement pay.....	1,811	2,967,156	1,811	2,967,156	-----	-----
Deceased veterans.....	102,653	36,153,096	102,653	36,153,096	-----	-----
Service-connected.....	99,659	35,085,576	99,659	35,085,576	-----	-----
Non-service-connected (Pub. No. 484).....	2,994	1,067,520	2,994	1,067,520	-----	-----
Peacetime.....	38,697	9,315,516	37,219	8,935,068	1,478	380,448
Living veterans.....	31,192	7,097,208	30,347	6,921,216	845	175,992
Deceased veterans.....	7,505	2,218,308	6,872	2,013,852	633	204,456

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 1923-36

Fiscal year	Total				Temporary partial				Temporary total				Permanent partial				Permanent total ¹			
	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value	Number	Percent	Monthly value	Average monthly value
GRAND TOTAL																				
1936.....	337,767	100.00	\$13,558,242	\$40.14	74,770	22.13	\$2,399,084	\$32.09	2,261	0.68	\$204,144	\$90.29	228,286	67.59	\$7,734,586	\$33.88	32,450	9.60	\$3,220,428	\$99.24
1935.....	336,876	100.00	13,515,117	40.12	84,436	25.06	2,665,645	31.57	2,723	.81	247,366	90.84	217,322	64.51	7,406,120	34.08	32,395	9.62	3,195,986	98.66
1934.....	332,216	100.00	13,180,139	39.67	74,742	22.50	2,389,806	31.97	3,122	.94	295,364	94.61	223,882	67.33	7,438,854	33.26	30,670	9.23	3,056,115	99.65
1933.....	336,710	100.00	14,714,893	43.70	109,930	32.65	3,704,865	33.70	11,481	3.41	1,072,173	93.39	179,242	53.23	6,298,261	35.14	36,057	10.71	3,639,594	100.94
1932.....	328,658	100.00	14,500,192	44.12	106,811	32.50	3,649,544	34.17	12,318	3.74	1,145,300	92.98	173,645	52.84	6,104,967	35.16	35,884	10.92	3,600,381	100.33
1931.....	299,288	100.00	13,283,319	44.38	91,392	30.53	3,172,663	34.71	11,577	3.87	1,064,916	91.99	161,788	54.06	5,644,467	34.89	34,531	11.54	3,401,273	98.50
1930.....	279,539	100.00	12,315,797	44.06	81,295	29.08	2,850,988	35.07	11,651	4.17	1,053,294	90.40	152,001	54.37	5,207,747	34.26	34,592	12.38	3,203,768	92.62
1929.....	262,138	100.00	11,555,558	44.08	72,609	27.70	2,538,006	34.95	11,856	4.52	1,052,927	88.73	144,548	55.14	4,926,285	34.08	33,122	12.64	3,638,340	91.73
1928.....	257,536	100.00	11,574,308	44.94	66,445	25.80	2,290,856	34.48	14,063	5.46	1,247,004	88.67	143,721	55.81	4,994,335	34.75	33,307	12.93	3,042,113	91.34
1927.....	243,611	100.00	10,991,795	45.12	64,304	26.40	2,147,180	33.39	17,932	7.36	1,574,655	87.81	129,187	53.03	4,344,030	33.63	32,188	13.21	2,925,930	90.90
1926.....	226,484	100.00	8,948,740	39.51	72,876	32.18	1,999,585	27.44	21,939	9.68	1,897,505	86.43	103,518	45.71	2,498,700	24.14	28,151	12.43	2,421,950	90.69
1925.....	211,644	100.00	7,985,670	37.73	81,632	38.57	1,827,835	22.39	26,595	12.56	2,304,685	86.65	81,538	38.53	1,761,175	21.60	21,879	10.34	2,091,975	95.62
1924.....	179,937	100.00	6,648,270	37.13	83,339	46.55	1,783,725	21.40	21,980	12.28	1,905,075	86.67	56,976	31.82	1,268,345	22.26	16,742	9.35	1,691,125	101.01
1923.....	183,090	100.00	6,802,890	37.16	119,682	65.37	2,355,125	19.68	29,062	15.87	2,496,200	85.89	20,558	11.23	567,075	27.58	13,788	7.53	1,384,490	100.41
NEUROPSYCHIATRIC DISEASES																				
1936.....	64,441	19.08	\$3,294,990	\$51.13	23,099	6.84	\$807,853	\$34.97	762	0.23	\$61,277	\$80.42	25,041	7.41	\$890,904	\$39.57	15,539	4.60	\$1,434,956	\$92.35
1935.....	64,047	19.01	3,260,565	50.91	24,553	7.29	848,515	34.56	872	.26	70,556	80.91	23,167	6.87	928,017	40.06	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	1,263,473	91.35
1933.....	69,800	20.60	3,904,962	56.28	31,425	9.33	1,208,171	38.45	3,581	1.06	314,407	80.80	15,649	4.65	646,270	41.30	18,725	5.56	1,736,114	92.72
1932.....	67,916	20.67	3,819,103	56.23	30,431	9.26	1,170,698	38.47	3,749	1.14	327,107	87.25	15,146	4.61	622,927	41.13	18,590	5.56	1,698,378	91.36
1931.....	62,430	20.86	3,487,388	55.86	26,755	8.94	1,031,049	38.54	3,528	1.18	302,680	85.79	14,248	4.76	573,017	40.22	17,899	5.98	1,580,642	88.31
1930.....	59,847	21.41	3,243,142	54.19	24,097	8.62	930,599	38.62	3,475	1.25	288,719	83.08	13,548	4.84	529,541	39.09	18,727	6.70	1,494,283	79.79
1929.....	56,205	21.44	2,996,577	53.32	22,356	8.53	851,084	38.07	3,376	1.29	272,406	80.69	12,730	4.86	483,116	37.95	17,743	6.76	1,389,971	78.94
1928.....	54,958	21.34	2,900,601	52.78	21,639	8.40	810,542	37.46	3,570	1.39	290,525	81.38	12,959	4.92	482,363	38.07	17,040	6.63	1,317,171	77.12
1927.....	52,665	21.62	2,714,985	51.55	20,789	8.13	735,110	35.36	4,466	1.64	300,990	78.59	11,506	4.72	433,320	37.66	15,904	6.53	1,165,565	75.17
1926.....	49,773	21.98	2,320,345	46.62	20,807	9.19	563,485	27.08	5,921	2.81	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	494,450	82.22	7,157	3.38	260,575	28.86	9,406	4.44	785,075	83.47
1924.....	32,103	17.93	1,581,455	49.26	15,371	8.95	315,375	20.52	5,288	2.95	543,200	83.81	4,545	2.54	133,075	29.29	6,899	3.85	689,805	99.90
1923.....	28,256	15.43	1,392,530	49.28	15,801	8.63	319,650	20.23	6,247	3.41	521,340	83.45	1,053	.58	36,790	34.87	5,153	2.81	514,700	99.89

TUBERCULOSIS

1936	58,092	17.20	\$3,139,065	\$54.04	3,864	1.14	\$227,391	\$58.85	557	0.17	\$48,573	\$87.20	45,962	13.61	\$2,117,029	\$46.06	7,709	2.28	\$746,092	\$96.78
1935	59,141	17.56	3,202,192	54.15	4,263	1.26	246,332	57.78	747	.22	65,459	87.63	46,064	13.68	2,111,181	45.83	8,057	2.40	779,220	96.59
1934	57,270	17.24	3,139,232	54.81	3,150	.95	185,346	38.84	922	.28	85,184	92.39	45,444	13.68	2,094,060	46.08	7,754	2.33	774,642	99.90
1933	63,932	18.99	3,830,368	59.91	6,063	1.80	377,159	62.21	3,287	.98	312,442	95.05	45,160	13.41	2,152,207	47.66	9,422	2.80	988,560	104.92
1932	63,371	19.28	3,859,432	60.90	6,449	1.96	401,737	62.29	3,727	1.13	353,094	94.74	43,477	13.23	2,080,723	47.86	9,718	2.96	1,023,878	105.36
1931	59,739	19.06	3,711,091	62.12	6,447	2.15	398,821	61.86	3,923	1.31	369,414	94.17	39,591	13.23	1,917,463	48.43	9,778	3.27	1,025,393	104.87
1930	55,598	19.89	3,551,652	63.88	6,605	2.40	408,424	61.00	4,226	1.51	393,910	93.21	34,892	12.48	1,734,307	49.71	9,785	3.50	1,015,011	103.73
1929	56,535	21.57	3,600,916	63.69	6,545	2.50	396,504	60.58	4,806	1.83	441,353	91.83	35,371	13.49	1,749,507	49.46	9,813	3.75	1,013,552	103.29
1928	60,890	23.57	3,905,822	64.36	4,516	1.75	283,192	62.71	6,642	2.58	604,809	91.06	38,701	15.03	1,904,379	49.21	10,831	4.21	1,113,442	102.80
1927	57,748	23.70	3,830,365	66.33	6,036	2.48	336,400	55.73	9,418	3.86	855,845	90.87	31,040	12.74	1,477,120	47.59	11,254	4.62	1,161,000	103.16
1926	48,150	21.26	2,858,455	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	33.58	14,824	7.00	1,312,175	88.52	5,515	2.61	81,990	14.87	9,161	4.33	934,025	101.96
1924	39,099	21.84	2,428,040	62.10	16,774	9.37	569,780	33.97	12,278	6.86	1,079,140	87.89	2,685	1.50	39,425	14.68	7,362	4.11	739,695	100.47
1923	41,551	22.70	2,721,530	65.50	18,221	9.95	630,400	34.60	16,544	9.04	1,437,079	86.86	314	.17	6,000	19.11	6,472	3.54	648,080	100.13

GENERAL MEDICAL AND SURGICAL CONDITIONS

1936	215,234	63.72	\$7,124,167	\$33.10	47,807	14.15	\$1,363,840	\$28.53	942	0.28	\$94,294	\$100.10	157,283	46.57	\$4,626,653	\$20.42	9,202	2.72	\$1,039,380	\$112.95
1935	213,688	63.43	7,052,360	33.00	55,620	16.51	1,570,798	28.24	1,104	.33	111,351	100.86	148,091	43.96	4,366,922	29.49	8,873	2.63	1,003,289	113.07
1934	215,151	64.76	7,019,456	32.63	51,459	15.49	1,489,738	28.95	1,441	.43	144,086	99.99	153,495	46.20	4,397,632	28.65	8,756	2.64	988,000	112.84
1933	203,398	60.41	6,979,563	34.31	72,442	21.52	2,119,535	29.26	4,613	1.37	445,324	96.54	118,433	35.17	3,499,784	29.55	7,910	2.35	914,920	115.67
1932	197,371	60.05	6,821,657	34.56	69,931	21.28	2,077,109	29.70	4,842	1.47	465,106	96.06	115,022	35.00	3,401,317	29.57	7,576	2.30	878,125	115.91
1931	177,119	59.18	6,084,840	34.35	58,190	19.44	1,742,793	29.95	4,126	1.38	370,822	95.21	107,949	36.07	3,153,987	29.22	6,854	2.29	795,238	116.03
1930	164,094	58.70	5,521,003	33.65	50,503	18.06	1,511,965	29.94	3,950	1.41	370,665	93.84	103,561	37.05	2,943,899	28.43	6,080	2.18	694,474	114.22
1929	149,398	56.99	4,988,065	33.19	43,708	16.67	1,280,418	29.52	3,677	1.40	339,168	92.24	96,447	36.79	2,603,662	27.93	5,566	2.13	634,817	114.05
1928	141,888	55.09	4,767,885	33.60	40,299	15.65	1,197,122	29.71	3,851	1.49	351,679	91.32	92,351	35.86	2,607,593	28.24	5,396	2.09	611,500	113.32
1927	133,198	54.68	4,446,445	33.38	37,479	15.39	1,075,670	28.70	4,048	1.66	367,820	90.86	86,641	35.57	2,433,590	28.09	5,030	2.06	569,365	113.19
1926	128,561	56.76	3,760,969	29.32	38,367	16.94	931,555	24.28	4,163	1.84	371,775	89.26	81,663	36.06	1,974,655	24.18	4,361	1.92	491,975	112.81
1925	120,960	60.05	3,094,400	25.38	44,241	20.90	850,855	19.23	4,541	2.14	398,060	87.66	68,866	32.54	1,472,610	21.38	3,312	1.57	372,875	112.58
1924	107,835	60.23	2,638,775	24.47	51,194	28.59	898,570	17.55	4,414	2.47	382,735	86.71	49,746	27.78	1,095,845	22.03	2,481	1.39	261,625	105.45
1923	113,283	61.87	2,688,830	23.74	85,660	46.79	1,405,075	16.40	6,271	3.42	537,790	85.76	19,183	10.48	524,285	27.32	2,163	1.18	221,680	102.49

¹ Includes double permanent total cases.

TABLE 17.—World War compensation Service-connected active disability awards, extent of disability and degree of impairment correlated with classification of major disability showing number of disabled veterans and monthly value of awards, as of June 30, 1936

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.....	337,767	100.00	\$13,558,242	\$40.14	4,020	\$157,570	42,895	\$1,834,751	17,526	\$1,302,659	64,441	100.00	19.08	\$3,294,990	\$51.13
Total partial ratings: Total.....	303,056	89.72	10,133,670	33.44	3,580	114,212	38,940	1,419,801	5,620	264,744	48,140	74.70	15.89	1,798,757	37.37
No disability.....	1,423	.42	35,525	24.96											
10 to 19 percent.....	80,623	23.87	1,057,405	13.12	841	11,116	4,627	62,544	385	4,367	5,853	9.08	7.26	78,527	13.42
20 to 29 percent.....	101,942	30.18	3,192,080	31.31	1,221	27,724	12,309	285,524	637	15,284	14,167	21.99	13.90	328,512	23.19
30 to 39 percent.....	42,229	12.50	1,430,698	33.88	551	17,716	6,592	219,196	397	12,706	7,540	11.70	17.86	240,618	31.91
40 to 49 percent.....	23,943	7.09	1,036,699	43.30	226	9,280	4,296	178,864	783	29,870	5,305	8.23	22.16	218,014	41.10
50 to 59 percent.....	22,030	6.52	1,134,135	51.48	203	10,077	5,075	257,409	1,334	64,669	6,612	10.26	30.01	332,155	50.24
60 to 69 percent.....	12,476	3.69	792,637	63.53	107	6,399	2,520	155,543	599	33,657	3,226	5.01	25.86	195,599	60.63
70 to 79 percent.....	10,799	3.20	790,368	73.19	240	16,590	2,143	153,619	1,988	73,348	3,481	5.40	32.24	243,548	69.96
80 to 89 percent.....	6,019	1.78	513,129	85.25	171	13,533	1,254	103,736	369	28,765	1,794	2.78	29.80	146,034	81.40
90 to 99 percent.....	1,572	.47	150,994	96.05	20	1,777	224	12,375	18	1,598	162	.25	10.31	15,759	97.22
Temporary partial: Total.....	74,770	22.13	2,399,084	32.09	1,923	57,300	18,616	636,134	2,560	114,419	23,099	35.84	30.99	807,853	34.97
10 to 19 percent.....	19,164	5.67	252,389	13.17	451	5,940	1,866	25,905	88	1,272	2,345	3.64	12.24	33,117	14.12
20 to 29 percent.....	21,987	6.51	502,279	22.84	783	17,480	7,616	174,579	351	8,060	8,750	13.58	39.80	200,119	22.87
30 to 39 percent.....	9,619	2.85	318,535	33.12	243	7,855	2,577	82,698	138	4,488	2,938	4.59	30.75	95,041	32.13
40 to 49 percent.....	6,946	2.06	288,435	41.53	102	4,179	1,963	80,138	482	17,632	2,547	3.95	36.67	101,949	40.03
50 to 59 percent.....	6,807	2.01	339,339	49.85	86	4,221	2,147	106,872	570	26,442	2,803	4.35	41.18	137,535	49.07
60 to 69 percent.....	3,490	1.03	207,446	59.44	60	3,497	1,115	65,915	369	19,907	1,544	2.39	44.24	89,319	57.85
70 to 79 percent.....	4,585	1.36	316,959	69.13	146	10,057	1,046	72,194	456	28,895	1,648	2.56	35.94	111,146	67.44
80 to 89 percent.....	1,536	.45	120,116	78.20	44	3,412	307	24,334	98	7,056	449	.70	29.23	34,802	77.51
90 to 99 percent.....	626	.19	53,586	84.25	8	659	39	3,499	8	667	55	.08	8.65	4,825	87.73

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, 1936*

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.....	58,092	100.00	17.20	\$3,139,085	\$54.04	215,234	100.00	63.72	\$7,124,167	\$33.10
Total partial ratings:										
Total.....	49,826	85.77	16.44	2,344,420	47.05	205,090	95.29	67.67	5,990,493	29.21
No disability.....						1,423	.66	100.00	35,525	24.96
10 to 19 percent.....	406	.70	.50	8,521	20.99	74,364	34.55	92.24	970,357	13.05
20 to 29 percent.....	37,520	64.59	36.81	1,693,248	45.26	50,255	23.35	49.29	1,165,320	23.19
30 to 39 percent.....	3,637	6.26	8.61	166,276	45.72	31,052	14.43	73.53	1,023,804	32.97
40 to 49 percent.....	2,052	3.53	8.57	96,314	46.94	16,586	7.71	69.27	722,371	43.55
50 to 59 percent.....	2,556	4.40	11.60	127,955	59.06	12,862	5.97	58.39	674,025	52.40
60 to 69 percent.....	1,169	1.91	8.89	64,581	58.23	8,141	3.78	65.25	532,457	65.40
70 to 79 percent.....	1,443	2.48	13.36	96,587	66.93	5,875	2.73	54.40	450,232	76.64
80 to 89 percent.....	659	1.14	10.95	49,887	75.70	3,566	1.66	59.25	317,208	88.95
90 to 99 percent.....	444	.76	28.24	36,051	81.20	966	.45	61.45	99,193	102.68
Temporary partial:										
Total.....	3,864	6.65	5.17	227,391	58.85	47,807	22.21	63.94	1,363,840	28.53
10 to 19 percent.....	64	.11	.33	814	12.72	16,755	7.79	87.43	218,458	13.04
20 to 29 percent.....	77	.13	.35	2,412	31.32	13,160	6.11	59.85	299,748	22.78
30 to 39 percent.....	539	.93	5.60	24,270	45.03	6,122	2.84	63.65	199,224	32.54
40 to 49 percent.....	696	1.20	10.02	32,101	46.12	3,703	1.72	53.31	154,385	41.69
50 to 59 percent.....	174	.30	2.56	8,884	51.06	3,830	1.78	56.26	192,920	50.37
60 to 69 percent.....	359	.62	10.29	19,747	55.01	1,587	.74	45.47	98,380	61.99
70 to 79 percent.....	1,037	1.78	22.62	68,188	65.76	1,900	.88	41.44	137,625	72.43
80 to 89 percent.....	495	.85	32.23	36,773	74.29	592	.28	38.54	48,541	81.98
90 to 99 percent.....	423	.73	66.51	34,202	80.86	158	.07	24.84	14,559	92.15

Permanent partial:										
Total.....	45,962	79.12	20.13	2,117,029	46.06	157,283	73.08	68.90	4,626,653	29.42
No disability.....										
10 to 19 percent.....	342	.59	.56	7,707	22.54	1,423	.66	100.00	35,525	24.96
20 to 29 percent.....	37,443	64.46	46.83	1,695,836	45.29	57,609	26.77	93.73	751,899	13.05
30 to 39 percent.....	3,098	5.33	6.50	142,006	47.35	37,095	17.23	46.39	865,572	23.33
40 to 49 percent.....	1,356	2.33	7.98	64,213	49.99	24,930	11.58	76.45	824,580	33.08
50 to 59 percent.....	2,382	4.10	15.65	119,071	59.78	12,883	5.99	75.79	567,986	44.09
60 to 69 percent.....	750	1.29	8.35	44,834	69.95	9,032	4.20	59.33	481,105	53.27
70 to 79 percent.....	406	.70	3.66	28,399	79.96	6,554	3.04	72.93	434,077	66.23
80 to 89 percent.....	164	.28	2.24	13,114	84.05	3,975	1.85	63.97	312,608	78.64
90 to 99 percent.....	21	.04		1,849		2,974	1.38	66.34	268,667	90.34
Temporary total.....	557	.98	24.64	48,573	87.20	942	.44	41.66	94,294	100.10
Permanent total.....	7,707	13.27	23.80	745,592	96.74	9,160	4.25	28.28	1,028,605	112.29
Double permanent total.....	2		3.28	600	250.00	42	.02	68.85	10,775	256.55

TABLE 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, 1936

	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.....	77, 031	\$2, 603, 228	\$33. 79	74, 770	\$2, 399, 084	\$32. 09	2, 261	\$204, 144	\$90. 29
Without dependents.....	16, 664	408, 773	24. 53	16, 333	388, 916	23. 81	331	19, 857	59. 99
With dependents.....	60, 367	2, 194, 455	36. 35	58, 437	2, 010, 168	34. 40	1, 930	184, 287	95. 49
Total dependents.....	196, 778	462, 426	1 7. 66	190, 343	422, 300	1 7. 23	6, 435	40, 126	1 20. 79
Wives.....	56, 033	199, 818	3. 57	54, 284	183, 389	3. 38	1, 749	16, 429	9. 39
Children.....	136, 802	245, 953	1. 80	132, 343	234, 266	1. 69	4, 459	21, 687	4. 86
Parents.....	3, 943	16, 655	4. 22	3, 716	14, 645	3. 94	227	2, 010	8. 85
Veterans.....	60, 367	1, 732, 029	28. 69	58, 437	1, 587, 868	27. 17	1, 930	144, 161	74. 69

¹ Average monthly value of additional allowance paid for dependents.

² Includes nurse allowance.

TABLE 19.—World War veterans receiving pensions for non-service-connected disabilities classified by type of major disability, as of June 30, 1936

Type of major disability	Number	Percent	Monthly value	Average monthly value
Total.....	37, 446	100. 00	\$996, 801	\$26. 62
Neuropsychiatric diseases.....	16, 336	43. 63	405, 129	24. 80
Tuberculosis.....	6, 775	18. 09	181, 230	26. 75
General medical and surgical conditions.....	14, 335	38. 28	410, 442	28. 63

TABLE 20.—World War and peacetime ¹ veterans and dependents of deceased veterans receiving compensation and pension benefits, showing number of cases on which insurance payments are also being made as of June 30, 1936

Kind of claim	Disability			Death		
	World War		Peacetime service-connected ¹	World War		Peacetime service-connected ¹
	Service-connected	Non-service-connected		Service-connected	Non-service-connected (Public, 484)	
Total.....	337, 767	37, 446	10, 726	99, 659	2, 994	355
Compensation or pensions only.....	323, 884	35, 614	10, 310	38, 518	2, 746	277
Compensation or pensions and term insurance.....	9, 056	162	178	56, 207	144	69
Compensation or pensions and automatic insurance.....	137	2	-----	3, 446	-----	1
Compensation or pensions and U. S. Government life insurance.....	4, 398	1, 666	238	1, 349	104	8
Compensation or pensions, term insurance, and U. S. Government life insurance.....	292	2	-----	139	-----	-----

¹ Peacetime 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, 1936

Degree of impairment	Grand total				Neuropsychiatric diseases							
	Number	Percent of grand total	Monthly value	Average monthly value	Nervous system		Psychiatric diseases		Total			
					Number	Monthly value	Number	Monthly value	Number	Percent of total neuropsychiatric	Percent of degree of impairment	Monthly value
Grand total.....	2,072	100.00	\$137,153	\$66.19	141	\$11,035	67	\$5,745	208	100.00	10.04	\$16,780
General law (specific disease or injury).....	71	3.43	5,703	80.32	4	340	-----	-----	4	1.92	5.63	340
Public, No. 2.....	2,001	96.57	131,450	65.69	137	10,695	67	5,745	204	98.08	10.19	16,440
Degree of impairment:												
10 percent.....	48	2.32	480	10.00	2	20	-----	-----	2	.96	4.17	20
20 percent.....	44	2.12	845	19.20	-----	-----	-----	-----	-----	-----	-----	-----
30 percent.....	177	8.54	6,595	37.26	6	165	1	30	7	3.37	3.95	195
40 percent.....	189	9.12	8,385	44.37	3	120	-----	-----	3	1.44	1.59	120
50 percent.....	364	17.57	18,255	50.15	26	1,265	4	200	30	14.42	8.24	1,465
60 percent.....	418	20.17	25,785	61.69	24	1,490	2	120	26	12.50	6.22	1,610
70 percent.....	180	8.69	13,200	73.33	14	1,005	3	210	17	8.17	9.44	1,215
80 percent.....	165	7.96	13,595	82.39	7	585	11	815	18	8.66	10.91	1,400
90 percent.....	20	.97	1,975	98.75	3	295	-----	-----	3	1.44	15.00	295
100 percent.....	355	17.13	36,185	101.93	42	4,250	46	4,370	88	42.31	24.79	8,620
100 percent with nurse.....	41	1.98	6,150	150.00	10	1,500	-----	-----	10	4.81	24.39	1,500

Degree of impairment	Tuberculosis				General medical and surgical conditions			
	Number	Percent of total tuberculosis	Percent of degree of impairment	Monthly value	Number	Percent of total general medical and surgical conditions	Percent of degree of impairment	Monthly value
Grand total.....	102	100.00	4.92	\$7,680	1,762	100.00	85.04	\$112,693
General law (specific disease or injury).....	-----	-----	-----	-----	67	3.80	94.37	5,363
Public, No. 2.....	102	100.00	5.10	7,680	1,695	96.20	84.71	107,330
Degree of impairment:								
10 percent.....	-----	-----	-----	-----	46	2.61	65.83	460
20 percent.....	-----	-----	-----	-----	44	2.50	100.00	845
30 percent.....	-----	-----	-----	-----	167	9.48	94.35	6,310
40 percent.....	-----	-----	-----	-----	186	10.56	98.41	8,265
50 percent.....	15	14.71	4.12	750	319	18.10	87.64	16,040
60 percent.....	30	29.41	7.18	1,800	362	20.54	96.60	23,375
70 percent.....	14	13.73	7.78	980	149	8.46	82.78	11,005
80 percent.....	2	1.96	1.21	160	145	8.23	87.88	12,035
90 percent.....	-----	-----	-----	-----	17	.96	85.00	1,680
100 percent.....	36	35.29	10.14	3,600	231	13.11	65.07	23,965
100 percent with nurse.....	2	1.96	4.88	300	29	1.65	70.73	4,350

NOTE.—Does not include 195 veterans receiving pensions under special acts.

TABLE 22.—*Spanish-American War veterans receiving pensions for non-service connected disabilities as of June 30, 1936*

Status of pensions	Number	Percent	Monthly value	Average monthly value
Grand total.....	176,902	100.00	\$7,670,658	\$43.36
Paid under Public, No. 2.....	423	.24	4,167	9.85
For age.....	206	.12	1,977	9.60
For disability.....	217	.12	2,190	10.09
Paid under service pension laws.....	176,479	99.76	7,666,491	43.44
For age.....	4,050	2.29	142,256	35.12
For disability.....	172,429	97.47	7,524,235	43.64
Degree of impairment:				
10.....	10,736	6.07	213,370	19.87
14.....	18,462	10.44	457,901	24.80
18.....	46,072	26.04	1,594,134	34.60
34.....	54,231	30.65	2,687,836	49.56
Totally disabled.....	42,928	24.27	2,570,994	59.89

TABLE 23.—*Peacetime 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, 1936*

Degree of impairment	Grand total				Neuropsychiatric diseases								Tuberculosis				General, medical, and surgical conditions					
	Number	Percent of group total	Monthly value	Average monthly value	Endo- crines		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 psychiatric	Percent of degree of impairment	Monthly value								
GRAND TOTAL, PEACETIME																						
Total.....	29, 275	100. 00	\$555, 378	\$18. 97	357	\$7, 614	2, 359	\$48. 423	2, 503	\$75, 982	5, 229	100. 00	17. 86	\$132, 019	3, 744	100. 00	12. 79	\$114, 115	20, 302	100. 00	69. 35	\$309, 244
10 percent.....	9, 039	30. 88	55, 993	6. 19	75	492	699	4, 276	182	1, 115	959	18. 34	10. 61	5, 883	52	1. 39	. 58	334	8, 028	39. 54	88. 81	49, 776
20 percent.....	2, 292	7. 83	21, 019	9. 17	23	211	96	883	7	126	63	2. 41	5. 50	1, 157	35	. 94	1. 53	352	2, 131	10. 50	92. 97	19, 510
30 percent.....	5, 829	19. 91	83, 149	14. 26	54	737	513	6, 718	219	2, 572	786	15. 03	13. 49	10, 327	569	15. 20	9. 76	7, 604	4, 474	22. 04	76. 95	65, 218
40 percent.....	1, 985	6. 78	40, 901	20. 61	65	1, 168	130	2, 402	16	279	211	4. 03	10. 63	3, 849	48	1. 28	2. 42	869	1, 726	8. 50	86. 95	33, 183
50 percent.....	2, 375	8. 12	53, 041	22. 32	39	854	279	6, 086	231	4, 963	549	10. 50	23. 10	11, 903	674	18. 00	28. 37	14, 671	1, 153	5. 68	48. 53	26, 467
60 percent.....	1, 564	5. 34	44, 677	28. 57	7	189	84	2, 307	17	450	108	2. 07	6. 91	2, 955	507	13. 54	32. 41	13, 326	949	4. 67	60. 68	28, 396
70 percent.....	848	2. 90	27, 373	32. 28	5	155	59	1, 829	111	3, 261	175	3. 35	20. 64	5, 245	339	9. 05	39. 98	10, 452	334	1. 65	39. 38	11, 676
80 percent.....	759	2. 59	28, 011	36. 91	49	1, 619	67	2, 331	74	2, 622	190	3. 63	25. 03	6, 572	130	3. 47	17. 13	4, 585	439	2. 16	57. 84	16, 854
90 percent.....	67	. 23	3, 377	50. 40	2	80	2	120	1	622	40, 392	4	. 08	5. 97	200	4	. 11	5. 97	160	. 29	88. 06	3, 017
100 percent.....	4, 217	14. 40	175, 185	41. 54	41	1, 809	334	14, 242	617	19, 452	2, 008	38. 40	47. 62	75, 445	1, 298	34. 67	30. 78	55, 248	911	4. 49	21. 60	44, 492
100 percent, with nurse ..	299	1. 02	22, 652	75. 76	4	300	96	7, 229	7	504	113	2. 16	37. 79	8, 483	88	2. 35	29. 43	6, 514	98	. 48	32. 78	7, 655

TABLE 23.—*Peacetime 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, 1936—Continued*

Degree of impairment	Grand total				Neuropsychiatric diseases								Tuberculosis			General, medical, and surgical conditions						
	Number	Percent of group total	Monthly value	Average monthly value	Endo-crines		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 psychiatric	Percent of degree of impairment	Monthly value								
	PEACETIME (WORLD WAR I)																					
Total	10, 726	100. 00	\$198, 253	\$18. 48	93	\$1, 874	1, 067	\$20, 703	1, 404	\$48, 245	2, 564	100. 00	23. 90	\$70, 822	930	100. 00	8. 67	\$24, 630	7, 232	100. 00	67. 43	\$102, 803
10 percent	3, 599	33. 55	21, 615	6. 01	37	222	346	2, 076	60	369	443	17. 28	12. 31	2, 667	26	2. 80	. 72	156	3, 130	43. 28	86. 97	18, 792
20 percent	1, 022	9. 53	9, 207	9. 01	2	18	59	531	1	9	62	2. 42	6. 07	558	7	. 75	. 08	63	953	13. 18	93. 25	8, 586
30 percent	1, 957	18. 25	27, 085	13. 84	17	221	218	2, 823	94	1, 222	329	12. 83	16. 81	4, 263	329	35. 38	16. 81	4, 256	1, 299	17. 06	66. 38	18, 569
40 percent	591	5. 51	11, 964	20. 24	3	51	52	939	7	123	62	2. 42	10. 49	1, 113	25	2. 69	4. 23	447	504	6. 97	35. 28	10, 404
50 percent	719	6. 70	13, 653	21. 77	3	66	135	2, 885	108	2, 306	246	9. 59	34. 22	5, 257	96	10. 32	13. 35	2, 073	377	5. 21	52. 43	8, 323
60 percent	398	3. 71	11, 193	28. 12	2	54	32	891	10	270	44	1. 72	11. 05	1, 215	69	7. 42	17. 34	1, 839	285	3. 94	71. 61	8, 139
70 percent	241	2. 25	7, 706	31. 95	2	62	13	427	64	1, 952	79	3. 08	32. 78	2, 441	58	6. 24	24. 07	1, 794	104	1. 44	43. 15	3, 471
80 percent	230	2. 14	8, 400	36. 52	8	288	26	591	32	1, 152	66	2. 57	28. 70	2, 334	13	1. 40	5. 65	468	151	2. 09	65. 65	5, 598
90 percent	22	. 20	1, 024	46. 55	1	40	-----	-----	1, 022	40, 392	1	. 04	4. 54	40	1	1. 10	4. 55	40	20	. 28	90. 91	944
100 percent	1, 867	17. 41	78, 331	41. 96	17	777	143	6, 003	6	450	1, 182	46. 10	63. 31	47, 172	295	31. 72	15. 80	12, 669	390	5. 39	20. 89	18, 490
100 percent, with nurse	80	. 75	6, 074	75. 93	1	75	43	3, 237	-----	-----	50	1. 95	62. 50	3, 762	11	1. 18	13. 75	825	19	. 26	23. 75	1, 487

PEACETIME (SPANISH-AMERICAN WAR ¹)

Total.....	30	100.00	\$1,125	\$37.50	---	---	2	\$90	3	\$135	5	100.00	16.67	\$225	5	100.00	16.67	\$117	20	100.00	66.66	\$783	
10 percent.....	1	3.33	6	6.00	---	---	---	---	---	---	---	---	---	---	---	---	---	---	1	5.00	100.00	---	6
20 percent.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
30 percent.....	7	23.34	129	18.43	---	---	---	---	---	---	---	---	---	---	1	20.00	14.29	13	5	30.00	85.71	---	116
40 percent.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
50 percent.....	5	16.67	110	22.00	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
60 percent.....	1	3.33	27	27.00	---	---	---	---	---	---	---	---	---	---	2	40.00	40.00	44	3	15.00	60.00	---	66
70 percent.....	2	6.67	58	29.00	---	---	1	15	---	---	---	---	---	---	---	---	---	---	1	5.00	100.00	---	27
80 percent.....	1	3.33	36	36.00	---	---	---	---	---	---	1	20.00	50.00	15	---	---	---	---	---	---	---	---	43
90 percent.....	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	1	5.00	100.00	---	36
100 percent.....	9	30.00	459	51.00	---	---	---	---	2	60	2	40.00	22.22	60	2	40.00	22.22	60	5	25.00	55.56	---	339
100 percent, with nurse.....	4	13.33	300	75.00	---	---	1	75	1	75	2	40.00	50.00	150	---	---	---	---	2	10.00	50.00	---	150

REGULAR ESTABLISHMENT

Total.....	18,519	100.00	\$355,998	\$19.22	274	\$5,740	1,290	\$27,630	1,096	\$27,602	2,660	100.00	14.36	\$60,972	2,809	100.00	15.17	\$89,368	13,050	\$100.00	70.47	\$205,658	
10 percent.....	5,439	29.37	34,372	6.32	41	270	353	2,200	122	746	516	19.40	9.49	3,216	26	.93	.48	178	4,897	37.53	90.03	---	30,978
20 percent.....	1,270	6.86	11,812	9.30	21	193	37	352	6	54	64	2.41	5.04	599	28	1.00	2.20	289	1,178	9.03	92.76	---	10,924
30 percent.....	3,865	20.87	55,932	14.47	37	516	295	3,898	125	1,650	457	17.18	11.83	6,064	239	8.51	6.18	3,335	3,169	24.28	81.99	---	46,533
40 percent.....	1,394	7.53	28,937	20.76	62	1,117	78	1,463	9	156	149	5.60	10.69	2,736	23	.82	1.65	422	1,222	9.36	87.66	---	25,779
50 percent.....	1,652	8.92	37,278	22.57	36	788	144	3,201	123	2,657	303	11.39	18.34	6,646	576	20.50	34.87	12,554	773	5.92	46.79	---	18,078
60 percent.....	1,165	6.29	33,457	28.72	5	135	52	1,416	7	189	64	2.41	5.49	1,740	438	15.59	37.60	11,487	663	5.08	56.91	---	20,230
70 percent.....	605	3.27	19,609	32.41	3	93	45	1,387	47	1,309	95	3.57	15.70	2,789	281	10.00	46.45	8,658	229	1.76	37.85	---	8,162
80 percent.....	528	2.85	19,575	37.07	41	1,331	41	1,437	42	1,470	124	4.66	23.48	4,238	117	4.17	22.16	4,117	287	2.20	54.36	---	11,220
90 percent.....	45	.24	2,353	52.29	1	40	2	120	---	---	3	.11	6.67	160	3	.10	6.67	120	39	.30	86.66	---	2,073
100 percent.....	2,341	12.64	96,395	41.18	24	1,032	191	8,239	609	18,942	824	30.98	35.20	28,213	1,001	35.64	42.76	42,519	516	3.95	22.04	---	25,663
100 percent, with nurse.....	215	1.16	16,278	75.71	3	225	52	3,917	6	429	61	2.29	28.37	4,571	77	2.74	35.82	5,689	77	.59	35.81	---	6,018

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

NOTE.—Does not include 1,072 veterans having service prior to 1898 and 845 special act cases.

TABLE 24.—Age groups of World War, Spanish-American War, and peacetime veterans in receipt of compensation and pension benefits, as of June 30, 1936

Age group	World War 1	Spanish-American War	Peacetime
Average age 1.....	43.40	61.02	38.84
Total number veterans.....	377,024	179,169	31,192
Age not stated.....	8,991	1,684	2,264
Under 20.....			16
20 to 24.....			834
25 to 29.....			3,199
30 to 34.....			5,648
35 to 39.....	325		7,941
40 to 44.....	58,688		3,782
45 to 49.....	188,920		3,117
50 to 54.....	92,084	106	2,827
55 to 59.....	18,269	6,367	1,155
60 to 64.....	5,783	70,241	293
65 to 69.....	2,329	67,307	90
70 to 74.....	1,045	22,996	19
75 to 79.....	459	7,450	6
80 to 84.....	104	2,307	1
85 to 89.....	26	599	
90 to 94.....	1	100	
95 or over.....		11	
		1	

¹ Includes veterans receiving emergency officers' retirement pay, compensation, and pension benefits.

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

³ Includes 1,072 veterans having service prior to 1898 and 845 special-act cases.

TABLE 25.—Termination of compensation or pension disability awards, showing reasons for terminations, during fiscal year 1936

Reasons for terminations	World War	Spanish-American War	Peacetime
Total.....	18,193	5,157	510
Address unknown—cannot locate claimant.....	224	27	6
Claim withdrawn or payment not desired.....	34	17	4
Claimant reenlisted.....	12	1	3
Death of veteran.....	7,194	4,946	284
Disability less than 10 percent (service-connected).....	4,631	25	126
Disability less than permanent total (non-service-connected).....	710		
Disability not result of service.....	1,761		6
Dishonorable discharge.....	2	5	1
Estate over \$1,500.....	340	7	3
Failure to cooperate.....	909	9	3
Forfeiture.....	2		
Guardianship.....	1,305	70	5
Income provision.....	143	1	5
Less than 90 days service (non-service-connected).....	4		
Misconduct.....	93		2
Pending investigation, examination, legal decision, etc.....	452	11	1
Veteran in receipt of other benefit.....	171	27	54
Miscellaneous.....	206	11	7

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, 1936

	Service-connected			Non-service-connected (Pub. 484)		
	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value
Total cases on which compensation is being paid.....	99,659	\$2,923,798	\$29.34	2,994	\$88,960	\$29.71
Widows alone.....	11,606	364,382	31.40	883	19,426	22.00
Widows and children.....	11,499	608,697	52.93	1,648	59,382	36.03
Widows and parents.....	2,523	131,971	52.31			
Widows, children, and parents.....	1,884	135,846	72.11			
Children alone.....	8,302	205,770	24.79	463	10,152	21.93
Children and parents.....	2,448	113,117	46.21			
Parents alone.....	61,397	1,364,015	22.22			
Number of dependents.....	150,837	2,923,798	19.38	7,625	88,960	11.67
Widows.....	27,512	863,830	31.40	2,531	55,682	22.00
Children.....	39,948	550,472	13.78	5,094	33,278	6.53
Parents.....	83,377	1,509,496	18.10			

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, 1923-36

Fiscal year	Deceased veterans		Dependents							Average monthly value per case	
			Total		Widows		Children		Parents		
	Service-connected	Non-service-connected	Service-connected	Non-service-connected	Service-connected	Non-service-connected	Service-connected	Non-service-connected	Service-connected	Service-connected	Non-service-connected
1936.....	99,659	5,650	148,228	12,754	27,244	4,149	38,863	8,605	81,121	29,26	29.71
1935.....	99,394	2,994	150,837	7,625	27,512	2,531	39,948	5,094	83,377	29.34	29.93
1934.....	99,229	1,970	151,588	4,989	26,456	1,741	39,157	3,248	85,975	28.09	
1933.....	98,628		150,881		26,090		39,314		85,477	28.04	
1932.....	98,628		149,975		24,757		37,771		87,447	27.98	
1931.....	97,448		148,016		23,961		36,565		87,490	27.90	
1930.....	93,334		141,250		22,843		34,700		83,707	27.56	
1929.....	90,954		136,163		21,754		32,765		81,644	27.46	
1928.....	87,668		130,138		20,643		30,168		79,327	27.33	
1927.....	85,634		125,395		19,260		27,314		78,821	27.24	
1926.....	82,827		120,487		18,565		25,172		76,750	27.03	
1925.....	78,881		113,542		17,566		22,076		73,010	26.44	
1924.....	65,958		94,102		16,346		20,472		57,284	25.58	
1923.....	57,971		82,041		14,447		17,396		50,198	25.66	
1923.....	55,334		78,234		14,809		15,854		47,671		

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, 1936*

	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, 813	\$53, 882	\$29. 72	46, 974	\$1,453,015	\$30. 93
Widows alone.....	948	34, 160	36. 03	38, 675	1, 141, 204	29. 51
Widows and children.....	68	3, 677	54. 07	6, 181	246, 188	39. 83
Children alone.....	9	235	26. 11	2, 118	65, 623	30. 98
Mother alone.....	649	12, 980	20. 00			
Father alone.....	134	2, 680	20. 00			
Mother and father.....	5	150	30. 00			
Number of dependents.....	1, 929	53, 882	27. 93	58, 619	1, 453, 015	24. 79
Widows.....	1, 016	36, 610	36. 03	44, 856	1, 323, 607	29. 51
Children.....	120	1, 462	12. 18	13, 763	129, 408	9. 40
Parents.....	793	15, 810	19. 94			

TABLE 29.—*Peacetime 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, 1936*

	Total peacetime			Peacetime ¹ (World War)			Peacetime ¹ (Spanish American War)			Regular establishment		
	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..	6, 519	\$162, 872	\$24. 98	355	\$9, 734	\$27. 42	187	\$6, 270	\$33. 53	5, 977	\$146, 868	\$24. 57
Widows alone.....	1, 694	42, 256	24. 94	46	1, 156	25. 13	110	3, 090	28. 09	1, 538	38, 010	24. 71
Widows and children.....	1, 514	58, 926	38. 92	91	3, 609	39. 66	73	3, 044	41. 70	1, 350	52, 273	38. 72
Widows and parent or parents.....	63	2, 571	40. 81	8	374	46. 75	1	41	41. 00	54	2, 156	39. 95
Widows, children, and parents.....	95	5, 015	52. 79	12	710	59. 17	1	56	56. 00	82	4, 249	51. 82
Children alone.....	515	10, 563	20. 51	70	1, 522	21. 74	2	39	19. 50	443	9, 002	20. 32
Children and parent or parents.....	39	1, 477	37. 87	3	118	39. 33				36	1, 359	37. 75
Parent or parents alone.....	2, 599	42, 064	16. 18	125	2, 245	17. 96				2, 474	39, 819	16. 09
Number of dependents.....	10, 583	162, 872	15. 39	686	9, 734	14. 19	324	6, 270	19. 35	9, 573	146, 868	15. 34
Widows.....	3, 366	83, 804	24. 90	157	4, 025	25. 64	185	5, 201	28. 11	3, 024	74, 578	24. 66
Children.....	3, 992	33, 823	8. 47	335	3, 076	9. 18	137	1, 047	7. 64	3, 520	29, 700	8. 44
Parents.....	3, 225	45, 245	14. 03	194	2, 633	13. 57	2	22	11. 00	3, 029	42, 590	14. 06

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

NOTE.—Does not include 347 deceased veterans having service prior to 1898; 633 special-act cases and 6 air-mail cases (Public, 140).

TABLE 30.—Terminations of compensation or pension death awards, showing reasons for terminations, during fiscal year 1936

Reasons for terminations	World War	Spanish-American War	Peacetime
Total.....	3,734	741	251
Address unknown—cannot locate claimant.....			5
Child becomes of age.....	533	98	13
Child marries.....	91		
Child's schooling completed.....	368		
Claimant in receipt of other benefit.....		4	8
Death of payee.....	2,210	533	122
Dependency of mother or father not shown.....	191		
Erroneous award.....			1
Failure to cooperate.....			1
Further payments not desired by claimant.....	15	4	1
Guardianship.....	17		3
Income provision.....	4	1	2
Misconduct.....		4	1
No dependents.....			4
Payee remarried.....	270	94	81
Pending investigation, examination, legal decision, etc.....	15	1	
Miscellaneous.....	20	2	9

RETIREMENT OF EMERGENCY OFFICERS' TABLES

TABLE 31.—Emergency officers entitled to retirement with pay as of June 30, 1936, classified by organization and rank, and showing increased cost due to retirement

Organization and rank at time of discharge from commissioned service	On the roll for retirement with pay														
	Total number entitled to retirement pay	Retirement pay forfeited	Receiving retirement pay												
			Total			Full retirement pay			Partial retirement pay			Disability compensation at time of passage of act (May 24, 1928)		Additional cost due to retirement	
			Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Number	Monthly value	Average monthly value	Monthly value	Average monthly value	Monthly value	Average monthly value
Grand total	1,835	24	1,811	\$247,263	\$136.53	1,803	\$246,691	\$136.82	8	\$572	\$71.50	\$83,130	\$45.90	\$164,133	\$90.63
Army:	1,802	24	1,778	242,683	136.49	1,771	242,178	136.75	7	505	72.14	81,902	46.06	160,781	90.43
Total															
Colonel.....	4		4	1,176	294.00	4	1,176	294.00				223	55.75	953	238.25
Lieutenant colonel.....	23		23	5,921	257.43	23	5,921	257.43				44.21	4,904	213.22	
Major.....	103	1	102	21,050	206.37	101	20,939	207.32	1	111	111.00	4,574	44.84	16,476	161.53
Captain.....	400	12	388	62,303	160.57	385	62,116	161.34	3	187	62.33	18,749	48.32	43,554	112.25
First lieutenant.....	721	6	715	93,040	130.13	713	92,901	130.30	2	139	69.50	32,702	45.74	60,338	84.39
Second lieutenant.....	551	5	546	59,193	108.41	545	59,125	108.49	1	68	68.00	24,637	45.12	34,556	63.29
Navy:	22		22	3,131	142.32	21	3,064	145.90	1	67	67.00	970	44.09	2,161	98.23
Total															
Commander.....	2		2	504	252.00	2	504	252.00				106	53.00	398	199.00
Lieutenant.....	8		8	1,280	160.00	8	1,280	160.00				455	56.88	825	103.13
Lieutenant (Jr. Gr.).....	6		6	750	125.00	6	750	125.00				194	32.33	556	92.67
Ensign.....	5		5	530	106.00	5	530	106.00				159	31.80	371	74.20
Warrant officer.....	1		1	67	67.00				1	67	67.00	56	56.00	11	11.00
Marine:	11		11	1,449	131.73	11	1,449	131.73				258	23.45	1,191	108.27
Total															
Captain.....	3		3	450	150.00	3	450	150.00				75	25.00	375	125.00
First lieutenant.....	6		6	776	129.33	6	776	129.33				118	19.67	658	109.67
Second lieutenant.....	2		2	223	111.50	2	223	111.50				65	32.50	158	79.00

ADJUSTED-COMPENSATION TABLES

TABLE 32.—Number of applications for adjusted compensation received by fiscal years from September 1924 to June 30, 1936

Fiscal year	Applica- tions received	Fiscal year	Applica- tions received
Total.....	4,099,851	1931.....	108,938
1936.....	36,335	1930.....	30,840
1935.....	18,686	1929.....	138,689
1934.....	12,538	1928.....	124,175
1933.....	42,505	1927.....	183,316
1932.....	161,641	1926.....	397,008
		To June 30, 1925.....	2,815,180

TABLE 33.—Action taken on applications for adjusted compensation to June 30, 1936

Branch of service and type of claim	Number	Amount
Grand total.....	4,057,043	\$3,744,103,689.74
Cash:		
(a) Veterans (\$50 or less).....	165,184	5,511,029.21
(b) Dependents (less than \$50).....	10,086	273,870.53
Dependents (\$50 or over).....	124,514	42,802,396.00
Certificates.....	3,757,259	3,692,167,014.00
\$60 lump sum payments.....		3,349,380.00
Army:		
Total.....	3,483,971	3,169,670,141.51
Cash:		
(a) Veterans (\$50 or less).....	151,696	5,157,412.10
(b) Dependents (less than \$50).....	9,263	253,171.41
Dependents (\$50 or over).....	110,311	37,205,599.00
Certificates.....	3,212,701	3,124,028,459.00
\$60 lump sum payments.....		3,025,500.00
Navy:		
Total.....	501,150	500,812,326.44
Cash:		
(a) Veterans (\$50 or less).....	12,861	333,211.44
(b) Dependents (less than \$50).....	738	18,239.00
Dependents (\$50 or over).....	11,240	4,445,271.00
Certificates.....	476,311	495,798,045.00
\$60 lump sum payments.....		217,560.00
Marine Corps:		
Total.....	71,922	73,621,221.79
Cash:		
(a) Veterans (\$50 or less).....	627	20,405.67
(b) Dependents (less than \$50).....	85	2,460.12
Dependents (\$50 or over).....	2,963	1,151,526.00
Certificates.....	68,247	72,340,510.00
\$60 lump sum payments.....		106,320.00

TABLE 34.—Death claims awarded on account of adjusted compensation, showing beneficiary as of June 30, 1936

Beneficiary	Total		Payments to dependents (less than \$50)		Payments to dependents (\$50 or over)		\$60 bonus (lump sum payments)	Payments on certificates matured by death	
	Number	Amount	Number	Amount	Number	Amount		Number	Amount
Total	360,636	\$270,772,234	10,086	\$273,871	124,514	\$42,802,396	\$3,349,380	226,036	\$224,346,587
Widow or widower.....	146,980	124,245,411	2,719	76,941	31,105	10,945,191	265,380	113,156	112,957,899
Child or children.....	18,460	10,460,026	1,181	29,733	10,201	3,343,806	241,500	7,078	6,844,987
Mother.....	112,645	63,595,145	5,223	141,299	69,197	23,683,303	2,392,440	38,225	37,378,103
Father.....	21,645	12,199,309	944	25,394	13,620	4,676,350	445,920	7,081	7,051,645
Parent or parents and others.....	146	165,154	-----	-----	-----	-----	-----	146	165,154
Other relatives.....	33,253	32,891,596	19	504	391	153,746	4,140	32,843	32,733,206
No relationship shown.....	528	544,895	-----	-----	-----	-----	-----	528	544,895
Estate.....	22,086	21,600,897	-----	-----	-----	-----	-----	22,086	21,600,897
Other persons.....	4,630	4,811,001	-----	-----	-----	-----	-----	4,630	4,811,001
Orphanage, hospital, etc.....	263	258,800	-----	-----	-----	-----	-----	263	258,800

INSURANCE TABLE

TABLE 35.—Number of United States Government term- and converted-insurance claims awarded by fiscal years from October 1917 to June 30, 1936

Fiscal year	Term and automatic insurance awards				Converted-insurance awards			
	Total	Original death	Original disability	Disability changed to death	Total	Original death	Original disability	Disability changed to death
Total.....	194,098	155,010	39,088	21,735	41,516	26,653	14,863	4,206
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	845	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, 1936

	Number	Face value of policies
Term and automatic:		
Total.....	142,592	\$1,178,041,878
Disability.....	12,757	104,764,602
Death.....	129,835	1,073,277,276
Term:		
Total.....	135,426	1,147,096,483
Disability.....	12,452	103,439,682
Death.....	122,974	1,043,656,801
Automatic:		
Total.....	7,166	30,945,395
Disability.....	305	1,324,920
Death.....	6,861	29,620,475

TABLE 37.—*Term and automatic insurance—Terminated disability and death awards by reason of termination, as of June 30, 1936*

	Term insurance			Automatic insurance		
	Number	Face value of policies	Commuted value	Number	Face value of insurance	Commuted value
Total disability awards terminated.....	25,938	\$217,995,015	-----	338	\$1,439,224	-----
By recovery.....	3,670	31,026,693	-----	47	204,168	-----
By death.....	21,778	182,555,694	-----	291	1,235,056	-----
By compromise.....	490	4,412,628	\$2,003,761	-----	-----	-----
Total death awards terminated.....	41,487	318,194,647	164,589,598	1,706	7,410,202	\$4,114,721
By lump-sum payments ¹	41,304	316,533,230	163,771,571	-----	-----	-----
No beneficiary in permitted class.....	-----	-----	-----	1,706	7,410,202	4,114,721
By compromise.....	² 168	1,517,187	708,776	-----	-----	-----
Escheat to U. S. Government.....	15	144,230	109,251	-----	-----	-----

¹ In addition, 1,094 awards with policies amounting to \$8,659,170 having a commuted value of \$6,132,708 were terminated by lump-sum payments immediately after death of veteran.

² Includes 1 case; judgment on stipulation.

TABLE 38.—Converted-insurance claims awarded and terminated during the calendar year 1935, by plan of insurance

Plan of insurance	Converted insurance claims awarded during calendar year 1935											
	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
Total.....	1,507	100.00	1,279	100.00	\$8,227,857	100.00	3,607	100.00	3,046	100.00	\$17,251,951	100.00
Ordinary life.....	421	27.94	359	28.07	2,455,922	29.85	1,015	28.14	850	27.91	5,379,629	31.18
20-payment life.....	270	17.92	221	17.28	1,324,739	16.10	754	20.90	627	20.58	3,334,584	19.33
30-payment life.....	42	2.79	33	2.58	238,041	2.89	101	2.80	84	2.76	533,773	3.12
20-year endowment.....	206	13.67	173	13.52	743,215	9.03	551	15.28	466	15.30	1,721,136	9.98
30-year endowment.....	56	3.71	44	3.44	273,500	3.33	146	4.05	113	3.71	676,378	3.92
Endowment at 62.....	55	3.65	42	3.28	248,000	3.01	147	4.08	117	3.84	735,859	4.27
5-year convertible term:												
Duration less than 5 years.....	104	6.90	83	6.49	693,545	8.43	188	5.21	163	5.35	1,169,288	6.78
Duration more than 5 years.....	145	9.62	134	10.48	962,700	11.70	174	4.82	153	5.02	1,098,230	6.36
Renewed, second period.....	123	8.16	112	8.76	948,383	11.53	192	5.32	174	5.71	1,300,127	7.54
5-year level premium term.....	2	.13	2	.16	6,000	.07	61	1.69	56	1.84	352,436	2.04
Extended insurance.....	82	5.44	75	5.86	330,733	4.02	256	7.10	225	7.39	924,901	5.36
Paid-up life.....	1	.07	1	.08	3,079	.04	15	.42	12	.39	13,650	.08
Paid-up endowment.....							7	.19	6	.20	6,960	.04

Plan of insurance	Converted insurance disability claims terminated during calendar year 1935											
	By recovery						By death					
	Policies		Lives		Amount of insurance		Policies		Lives		Amount of insurance	
	Number	Percent	Number	Percent	Amount	Percent	Number	Percent	Number	Percent	Amount	Percent
Total.....	80	100.00	69	100.00	\$436,402	100.00	535	100.00	442	100.00	\$2,900,281	100.00
Ordinary life.....	17	21.25	12	17.39	87,000	19.94	149	27.85	129	29.19	846,434	29.19
20-payment life.....	10	12.50	9	13.04	61,000	13.98	87	15.26	66	14.93	359,823	12.41
30-payment life.....	2	2.50	2	2.90	20,000	4.58	9	1.68	8	1.81	48,739	1.68
20-year endowment.....	15	18.75	14	20.29	57,000	13.06	66	12.34	56	12.67	193,772	6.68
30-year endowment.....	5	6.25	4	5.80	6,000	1.37	33	6.17	21	4.75	135,000	4.65
Endowment at 62.....	1	1.25	1	1.45	10,000	2.29	19	3.55	18	4.07	137,646	4.75
5-year convertible term:												
Duration less than 5 years.....	16	20.00	14	20.29	111,000	25.44	112	20.93	95	21.50	850,155	29.31
Duration more than 5 years.....	1	1.25	1	1.45	10,000	2.29	20	3.74	19	4.30	163,000	5.62
5-year level premium term.....												
Extended insurance.....	4	5.00	4	5.80	15,402	3.53	20	3.74	18	4.07	95,976	3.31
Paid-up life.....							3	.56	2	.45	1,736	.06

¹ Includes matured endowments—5 policies, 4 lives for \$37,000.

NOTE.—In addition to terminations of disability claims tabulated above, 9 claims, representing 9 lives, for \$30,000 were terminated by compromises.

TABLE 39.—*Report of United States Government life insurance in force Dec. 31, 1935, total, all plans*

	Number	Amount
Insurance in force Dec. 31, 1934.....	593,435	\$2,630,287,218.00
Issued during 1935.....	18,514	59,249,622.00
Total.....	611,949	2,689,536,840.00
Terminations:		
Death claims awarded.....	3,570	17,077,407.00
Disability claims awarded.....	803	5,117,281.00
Matured endowments.....	126	626,982.00
Surrendered for cash.....	7,091	21,833,018.00
Surrendered for paid-up insurance.....	341	1,815,500.00
Lapsed.....	10,888	48,226,383.00
Reduced.....		3,296,365.00
Canceled.....	161	686,445.00
Extended insurance expired.....	9,060	35,281,992.00
5-year convertible term expired.....	147	754,561.00
Canceled rerated disability claims.....	20	100,746.00
Total terminations.....	32,207	134,816,680.00
Additions:		
Rerated disability claims.....	75	320,737.00
Paid-up insurance issued.....	341	606,875.00
Revived.....	1,904	8,944,380.00
Continued under extended insurance.....	8,016	29,774,361.00
Total additions.....	10,336	39,646,353.00
Net terminations.....	21,871	95,170,327.00
Insurance in force Dec. 31, 1935.....	590,078	\$2,594,366,513.00

TABLE 40.—*Report of United States Government life insurance in force by plan, as of Dec. 31, 1935*

Plan	Number	Amount
Ordinary life.....	133,211	\$693,117,095.00
20-payment life.....	160,299	673,734,918.00
30-payment life.....	27,776	141,299,487.00
20-year endowment.....	102,016	294,920,997.00
30-year endowment.....	30,265	129,403,056.00
Endowment at age 62.....	31,634	151,514,106.00
Five year convertible term:		
Duration less than 5 years.....	10,840	69,698,575.00
Duration more than 5 years.....	23,412	138,012,057.00
Renewed, second period.....	22,845	152,697,116.00
5-year level premium term.....	13,964	56,196,884.00
Extended insurance.....	30,525	89,997,763.00
Paid-up life.....	2,030	2,471,609.00
Paid-up endowment.....	1,261	1,103,840.00
Total.....	590,078	\$2,594,366,513.00

FINANCE TABLES

TABLE 41.—Analysis of reported obligations from all appropriations, by purpose, fiscal year 1936

Personal services:	
Salaries.....	\$51,470,276
Special and miscellaneous payments.....	1,594,537
Supplies and materials:	
Stationery and office supplies.....	243,844
Cleaning and toilet supplies.....	368,990
Medical and hospital supplies.....	1,519,182
Orthopedic and prosthetic supplies.....	458,574
Fuel.....	1,090,763
Wearing apparel and sewing supplies.....	930,127
Forage and other supplies for animals.....	84,872
Provisions.....	9,875,811
Sundry supplies.....	465,029
Motor vehicle supplies.....	84,758
Communication service:	
Telegraph service.....	29,216
Telephone service.....	196,415
Other communication service.....	48,856
Travel expenses:	
Transportation.....	1,193,843
Subsistence and lodging.....	344,246
Transportation of things.....	1,009,643
Printing and binding, engraving, lithographing, photographing, and typewriting (service) (job work), printing and binding.....	191,515
Furnishing of heat, light, power, etc.....	1,700,440
Rents.....	379,842
Repairs and alterations ¹	4,254,752
Special and miscellaneous current expenses.....	228,582
Pensions, retirement salaries, annuities, World War allowances, and insurance losses:	
Military and naval compensation for death and disability (World War total).....	221,314,711
Other World War allowances (adjusted compensation).....	1,089,821
Army and Navy pensions (other wars and peacetime).....	177,473,179
Military and Naval insurance.....	94,280,665
Grants, subsidies, and contributions:	
Burials.....	3,031,249
Reimbursement to States for veterans in State homes.....	567,960
Equipment:	
Furniture, furnishings, and fixtures.....	1,026,135
Educational, scientific, and recreational equipment.....	248,192
Other equipment.....	147,618
Structures, and parts and nonstructural improvements to land (including fixed equipment) ²	6,346,314
Trust funds:	
Insurance losses (converted insurance).....	21,800,000
Personal funds of patients.....	1,913,726
General post fund.....	47,154
Investments (including working capital funds)—Investment trust funds:	
Government life insurance trust fund.....	48,540,596
Adjusted-service certificate fund.....	1,830,000,000
Additional amounts transferred to other departments and establishments:	
War Department (less amount from War Department for C. C. C. members hospitalized).....	708,820
Navy Department.....	691,073
St. Elizabeth's Hospital (Interior Department).....	76,620
Treasury Department (transfer of function).....	615,000
Agriculture Department.....	63,999
Public Health Service (Treasury Department).....	490,820
Civil Service Commission (transfer of function).....	14,465
Commerce Department.....	8,000
Total.....	2,488,266,225

¹ Includes \$1,001,541 from the appropriation "Emergency Relief, Veterans' Administration."² Includes \$43,517 from the appropriation "National Industrial Recovery, Veterans' Administration."

TABLE 42.—Appropriations and other receipts versus disbursements to June 30, 1936

Purpose	Appropriations	Receipts other than appropriations	Total	Disbursements		Covered into treasury	Balance
				Fiscal year	To date		
Grand total	\$12,099,852,669.68	\$1,990,871,966.30	\$14,090,724,635.98	\$3,839,120,426.07	\$12,627,933,529.86		
Total	8,973,852,669.68	509,104,847.31	9,482,957,516.99	580,249,079.46	8,606,123,118.70	\$308,204,708.23	\$568,629,690.06
Salaries and expenses, 1936	86,700,000.00		86,700,000.00	75,096,627.33	75,096,627.33		11,603,372.67
Salaries and expenses, 1935	86,740,099.00		86,740,099.00	6,039,261.51	77,851,344.46		8,888,754.54
Salaries and expenses, 1934	85,773,000.00		85,773,000.00	45,633.70	66,879,185.97		18,893,814.03
Salaries and expenses, 1918-33	662,733,802.65	9,592.32	662,743,394.97	15,690.82	605,561,119.54	57,111,569.46	70,705.97
Increase of compensation, 1920-24	12,584,784.00		12,584,784.00	1.33	8,697,339.79	3,887,444.21	
Printing and binding, 1936	125,000.00		125,000.00	89,851.88			35,148.12
Printing and binding, 1935	130,000.00		130,000.00	34,900.86	129,215.43		784.57
Printing and binding, 1934	150,000.00		150,000.00	184.54	104,673.07		45,326.93
Printing and binding, 1924-33	1,754,037.72		1,754,037.72		1,435,385.05	318,652.67	
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, 1936, V. A., 1936-37	5,500,000.00		5,500,000.00	1,832,334.37	1,832,334.37		3,667,665.63
Adjusted service and dependent pay	50,732,398.00		50,732,398.00	1,089,821.20	49,902,722.67		829,675.33
Loans to veterans for transportation, 1933	100,000.00		100,000.00		76,103.36	23,896.64	
Medical and hospital services, 1921-31 and prior years	488,184,592.00	897,496.12	489,082,088.12	12,414.18	426,611,674.62	62,470,413.50	
Hospital and domiciliary facilities and services	56,402,000.00		56,402,000.00	1,904,817.00	28,494,036.13	58,916.89	27,849,016.98
Hospital facilities and services, 1928-29	7,000,000.00		7,000,000.00		6,962,398.82	37,601.18	
Hospital facilities and services, 1926-27	8,000,000.00		8,000,000.00		7,650,000.00	350,000.00	
Hospital facilities and services, 1924-26	3,850,000.00		3,850,000.00		3,846,117.20	3,882.80	
Hospital facilities and services	38,000,000.00		38,000,000.00	28,446.04	37,888,337.61		111,662.39
National Industrial Recovery, Veterans' Administration, 1933-37	3,006,650.00		3,006,650.00	1,004,575.71	2,892,216.04	16,888.42	97,545.54
Vocational rehabilitation, 1920-July 2, 1928	699,360,370.80	845,266.32	700,205,637.12	16,023.70	636,818,593.15	63,387,043.97	
Vocational rehabilitation	8,000,000.00	28.30	8,000,028.30	1243.55	7,998,199.60	15.30	1,813.40
Vocational rehabilitation revolving fund	500,000.00		500,000.00		7,793.07	490,000.00	2,206.93
Military and naval compensation, no year-1933 and prior years	2,545,634,895.55		2,545,634,895.55	145,901.35	2,523,440,603.85	22,192,717.56	1,574.14
Army and Navy pensions, 1936-37	421,920,000.00		421,920,000.00				421,920,000.00
Army and Navy pensions, 1935-36	400,760,000.00		400,760,000.00	397,439,966.32	397,439,966.32		3,320,033.68
Army and Navy pensions, 1934-35	390,941,997.00		390,941,997.00	1,653,695.86	376,501,478.15		14,440,518.85
Army and Navy pensions, 1933-34	319,230,000.00		319,230,000.00	129,293.97	318,478,350.47		751,649.53
Army and Navy pensions, 1931-33	702,225,000.00		702,225,000.00	8,614.08	701,481,611.84	741,417.70	1,970.46
Military and naval insurance, 1936 and prior years	116,910,000.00		116,910,000.00	93,969,512.37	93,969,512.37		22,940,487.63
Military and naval insurance, 1935 and prior years	112,300,000.00		112,300,000.00	202,896.37	101,000,740.55		11,299,259.45
Military and naval insurance, 1934 and prior years	123,000,000.00		123,000,000.00	12,031.68	104,081,393.72		18,918,606.28
Military and naval insurance, 1923-33 and prior years	1,156,997,104.45		1,156,997,104.45	110,022.86	1,144,478,707.59	12,518,137.45	259.41
Military and naval insurance	23,000,000.00	454,204,144.31	477,204,144.31	1125,363.05	474,902,311.25		2,301,833.06
Military and naval family allowance	298,615,000.00		298,615,000.00	538.90	282,097,859.39	15,900,000.00	617,140.61
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 homes for disabled volunteer soldiers, 1931	1,096,029.06	1,096,029.06	942,128.76	153,900.30
National homes for disabled volunteer soldiers, hospital construction, 1931	147,752.74	147,752.74	51,268.05	147,752.74
National homes for disabled volunteer soldiers, clothing, 1931	9,602.96	9,602.96		1,308.23
National homes for disabled volunteer soldiers, salaries and incidental expenses, 1931	15,796.47	15,796.47		8,294.73
State and territorial homes for disabled soldiers and sailors, 1931-33	1,728,317.03	1,728,317.03	1,694,765.19	32,881.85
Miscellaneous	856,698.66	856,698.66	1,271,212.22	10,919.58
Trust funds:				
Total	3,126,000,000.00	4,481,767,118.99	4,607,767,118.99	3,258,871,346.61
United States Government life insurance		1,027,011,586.00	1,027,011,586.00	28,296,446.29
Adjusted-service certificates	3,126,000,000.00	127,308,560.39	3,253,308,560.39	3,228,421,888.82
Army, Navy, Marine Corps, and Coast Guard allotments		320,526,000.00	320,526,000.00	194.68
Vocational rehabilitation special fund		78,144.50	78,144.50	300,846,597.63
General post fund		2,305,186.41	2,305,186.41	78,060.98
Horatio Ward fund		21,742.33	21,742.33	7895,377.74
Funds due incompetent beneficiaries		1,591,553.13	1,591,553.13	21,742.33
Personal funds of patients, Veterans' Administration		2,924,346.23	2,924,346.23	168,468.08
			1,814,112.47	1,814,112.47

Purpose:

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

¹ Credit.² Available balance transferred from Interior Department.³ Available balance June 30, 1931.⁴ Includes encumbrances but not investments and loans.⁵ Not included—redemption of loans held by the United States Government life insurance fund in the amount of \$502,570,863.63 to be charged to the general fund of the Treasury and to be deposited as a public-debt receipt.⁶ This amount represents total payments to veterans and beneficiaries on adjusted-service certificates including loans amounting to \$1,441,586,796.12 made in this and prior fiscal years. This amount does not include interest in amount of \$235,213,935.13 forgiven as a result of settlements effected under the provisions of the Adjusted-Compensation payment Act, 1936.⁷ Net expenditures, investments not included.

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

Date	Grand total (including civil service retirement)	Total disbursements for relief of veterans	Salaries and expenses ¹	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, 1936.....	\$21,486,896,111.97	\$21,236,117,174.14	\$838,512,138.71	\$426,611,674.62	\$153,103,707.16	\$251,411,793.53	\$895,377.74	\$21,742.33
Fiscal year 1936.....	3,839,120,426.07	3,839,120,426.07	83,132,732.96	² 2,414.18		³ 51,268.05		170,525.63
Fiscal year 1935.....	618,522,341.50	609,916,432.81	77,809,130.79	³ 4,036.20	³ 1,750.00	³ 87.52		324,142.95
Fiscal year 1934.....	594,022,058.08	545,838,321.57	66,338,527.82	³ 6,064.05	³ 4.40	³ 25.00		134,432.51
Fiscal year 1933.....	868,688,479.42	833,490,000.44	89,956,627.40	³ 84,661.84	³ 1,008.97	³ 11,647.16		52,637.62
Fiscal year 1932.....	869,099,937.38	841,436,894.77	95,866,758.66	6,528,115.96	³ 143,483.33	³ 1,036,107.00		213,639.03
Fiscal year 1931.....	783,359,332.16	759,367,014.75	46,142,002.20	36,749,579.04	1,374,344.45	11,264,170.98		2,584.60
Fiscal year 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		17,251.24
Fiscal year 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		
Fiscal year 1928.....	674,623,245.22	659,870,785.32	37,949,154.33	30,166,865.68	1,214,565.95	8,114,856.87		
Fiscal year 1927.....	658,357,071.76	644,962,428.25	36,481,501.50	31,554,979.19	1,327,252.47	7,560,642.22		
Fiscal year 1926.....	663,675,796.96	653,493,578.72	42,322,943.48	31,197,947.20	1,436,001.05	7,495,954.67		
Fiscal year 1925.....	629,850,682.89	620,822,799.63	45,974,519.36	33,033,371.64	1,489,087.39	7,783,165.73		
Fiscal year 1924.....	663,338,597.48	654,786,399.74	45,109,755.10	29,618,747.28	1,497,698.53	7,470,342.77		
Fiscal year 1923.....	751,375,688.44	743,634,695.96	35,754,971.52	51,447,864.63	1,992,062.97	7,087,061.30		
Fiscal year 1922.....	751,287,807.09	744,896,350.16	8,010,052.77	68,970,598.42	1,394,079.47	7,277,540.41		
Fiscal year 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		
Fiscal year 1920.....	514,979,421.29	514,979,421.29	16,627,824.12		1,395,014.09	4,963,643.23		
Fiscal year 1919.....	701,064,116.29	701,064,116.29	16,270,257.38		1,433,191.67	4,672,998.82		
Total to June 30, 1918.....	5,846,570,866.53	5,846,570,866.53	2,828,929.49		134,466,525.99	150,028,612.96		

Date	State and territorial homes	Hospital and domiciliary facilities and services (construction)	National Industrial Recovery, Veterans' Administration, 1933-37	Army and Navy pensions and military and naval compensation			War of the Revolution
				Total			
				Total ⁶	Living veterans ⁶	Deceased veterans	
Total to June 30, 1936.....	\$38,550,885.59	\$84,840,889.76	\$2,892,216.04	\$12,487,143,922.51			\$70,000,000.00
Fiscal year 1936.....	³ 907.32	1,933,263.04	1,004,575.71	399,069,852.78	\$296,018,183.47	\$99,991,669.31	
Fiscal year 1935.....	³ 84.34	1,416,735.22	1,486,256.15	374,425,539.57	278,025,268.15	96,400,271.42	
Fiscal year 1934.....	³ 151,844.76	2,769,263.77	401,384.18	321,394,530.63	227,815,696.96	93,578,863.67	

Fiscal year 1933	757,935.18	13,517,369.43	550,585,092.23	428,481,901.69	122,103,190.54
Fiscal year 1932	785,946.91	12,875,744.03	545,800,261.68	421,390,515.55	124,409,746.13
Fiscal year 1931	589,959.80	9,040,319.81	7488,388,942.92	361,652,558.50	123,736,384.42
Fiscal year 1930	584,738.00	8,241,384.75	418,432,808.51	290,474,891.10	127,958,067.81
Fiscal year 1929	584,049.33	4,044,328.83	418,820,642.06	287,065,745.65	131,754,896.41
Fiscal year 1928	574,930.32	5,221,569.72	410,765,338.31	286,640,666.14	124,124,672.17
Fiscal year 1927	573,373.09	4,599,257.84	403,629,677.56	277,854,011.13	125,775,666.43
Fiscal year 1926	612,100.35	4,511,172.04	372,281,487.71	217,259,215.27	125,022,272.44
Fiscal year 1925	644,077.33	3,894,675.86	346,748,069.54	223,164,174.32	123,583,895.22
Fiscal year 1924	685,182.67	9,214,924.97	345,489,769.01	223,395,622.00	122,094,147.01
Fiscal year 1923	727,438.96	2,644,380.47	388,606,769.80	255,724,421.72	132,882,345.08
Fiscal year 1922	813,351.84	916,500.00	377,158,125.82	253,423,940.08	123,734,185.74
Fiscal year 1921	863,226.07		380,025,874.10	253,258,718.55	126,767,155.55
Fiscal year 1920	865,449.57		316,418,029.57	201,186,125.16	115,231,904.41
Fiscal year 1919	839,284.44		233,460,635.35	132,926,906.52	100,533,728.83
Total to June 30, 1918	27,898,928.03		5,395,702,474.96		70,000,000.00

Army and Navy pensions and military and naval compensation

Date	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, 1936	\$46,214,920.57	\$14,019,736.48	\$32,195,184.09	\$69,621,845.62	\$40,672,082.01	\$28,949,763.61	\$60,957,356.79	\$28,748,117.32	$32,209,239.47
Fiscal year 1936	1,390.00		1,390.00	3,749,528.00	2,019,230.01	1,730,297.99	154,135.42		154,135.42
Fiscal year 1935	2,681.00		2,681.00	3,852,566.00	2,138,494.97	1,714,071.03	180,316.20		180,316.20
Fiscal year 1934	3,222.50		3,222.50	3,716,047.17	2,178,191.07	1,537,856.10	198,558.20		198,558.20
Fiscal year 1933	3,906.67		3,906.67	4,715,707.57	2,908,111.40	1,807,596.17	285,218.68	85.00	285,133.68
Fiscal year 1932	4,000.00		4,000.00	4,875,590.05	2,867,166.98	1,708,423.07	326,124.32	1,043.86	325,080.46
Fiscal year 1931	5,391.00		5,391.00	4,554,918.47	2,884,716.78	1,650,201.69	344,985.00	10.00	344,975.00
Fiscal year 1930	5,703.34		5,703.34	4,555,115.22	2,942,208.17	1,612,907.05	394,898.21	504.00	394,394.21
Fiscal year 1929	7,201.67		7,201.67	4,451,534.72	2,529,346.20	1,522,188.52	472,693.61	2,239.26	470,454.35
Fiscal year 1928	8,903.34		8,903.34	3,956,943.80	2,618,189.84	1,338,753.96	544,406.46	5,886.00	538,520.49
Fiscal year 1927	9,805.66		9,805.66	2,013,786.42	1,356,291.82	657,474.60	568,966.23	7,732.39	561,233.84
Fiscal year 1926	7,400.00		7,400.00	1,960,185.94	1,309,510.41	590,675.53	434,792.69	12,045.66	422,747.03
Fiscal year 1925	9,392.00		9,392.00	1,959,110.03	1,351,707.92	607,402.11	506,897.46	15,818.54	491,078.92
Fiscal year 1924	13,383.00		13,383.00	1,919,223.65	1,350,004.25	569,219.40	580,601.02	29,347.47	551,253.55
Fiscal year 1923	18,010.00		18,010.00	1,967,377.05	1,340,124.36	567,252.69	717,847.77	47,981.33	669,866.44
Fiscal year 1922	19,957.00		19,957.00	1,796,309.74	1,276,274.80	520,034.94	775,913.25	59,814.62	716,098.63
Fiscal year 1921	24,160.21		24,160.21	1,565,862.41	1,094,925.24	470,937.17	888,024.64	74,546.06	813,478.52
Fiscal year 1920	21,145.03		21,145.03	1,746,308.97	1,209,715.83	536,593.14	676,682.58	62,665.46	614,017.10
Fiscal year 1919	17,704.33		17,704.33	1,561,537.49	1,191,146.37	370,391.12	758,156.19	88,499.09	669,657.18
Total to June 30, 1918	46,031,563.82	14,019,736.48	32,011,827.34	15,144,212.92	5,706,725.50	9,437,487.33	52,148,138.86	28,339,898.58	23,808,240.82

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 annuities and refunds to civil employees under Civil Service and Canal Zone Retirement Acts—Con.

Date	Army and Navy pensions and military and naval compensation					
	Civil War			War with Spain		
	Total	Living veterans	Deceased veterans	Total	Living veterans	Deceased veterans
Total to June 30, 1936.....	\$7,887,575,216.89			\$1,053,770,854.38	\$889,368,017.93	\$164,402,836.45
Fiscal year 1936.....	55,636,809.27	\$12,298,487.29	\$43,338,321.98	108,584,105.11	91,872,486.05	16,711,619.06
Fiscal year 1935.....	63,529,582.72	16,144,255.36	47,385,327.36	77,753,295.20	66,252,826.14	11,500,469.06
Fiscal year 1934.....	69,814,723.13	20,051,397.35	49,763,325.78	55,614,111.88	47,933,272.10	7,680,839.78
Fiscal year 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
Fiscal year 1932.....	107,865,760.88	37,958,493.14	69,907,267.74	113,758,457.43	99,118,249.74	14,640,207.69
Fiscal year 1931.....	121,963,750.46	45,952,130.16	76,041,620.30	102,256,479.96	88,997,801.76	13,258,678.20
Fiscal year 1930.....	125,784,933.43	46,086,774.40	79,698,159.03	83,750,721.24	71,369,072.55	12,381,648.69
Fiscal year 1929.....	143,594,291.68	57,119,391.76	86,474,399.92	76,845,704.28	65,461,824.31	11,383,879.97
Fiscal year 1928.....	149,698,976.19	69,710,306.28	79,958,669.91	70,674,419.27	60,058,722.71	10,615,696.56
Fiscal year 1927.....	166,493,208.58	81,665,502.37	84,827,706.21	67,232,828.30	47,716,422.69	9,516,405.61
Fiscal year 1926.....	171,605,623.27	85,735,598.99	85,870,024.28	30,223,218.67	24,233,115.04	5,990,103.63
Fiscal year 1925.....	186,208,394.36	95,455,326.21	90,753,068.15	25,098,500.89	19,728,876.36	5,369,624.53
Fiscal year 1924.....	202,999,955.16	107,377,798.96	95,622,156.20	21,139,863.45	16,118,296.53	5,021,566.92
Fiscal year 1923.....	238,924,931.94	130,616,234.36	108,308,697.58	17,886,821.28	14,083,567.00	3,803,254.28
Fiscal year 1922.....	236,151,244.32	133,105,620.62	103,045,623.70	11,639,340.73	9,698,181.14	1,941,159.59
Fiscal year 1921.....	246,584,639.64	141,413,236.45	105,171,403.19	6,171,569.82	4,424,397.09	1,747,172.73
Fiscal year 1920.....	202,586,306.04	112,335,359.85	90,250,946.19	4,624,098.68	3,023,119.18	1,600,979.50
Fiscal year 1919.....	212,211,890.76	119,463,920.53	92,747,970.23	3,878,189.13	3,008,785.41	869,403.72
Total to June 30, 1918.....	5,087,647,618.63			61,333,476.58	47,252,342.13	14,081,134.45

Date	Army and Navy pensions and military and naval compensation								
	Peacetime			Unclassified	World War				
	Total	Living veterans	Deceased veterans		Total World War	Living veterans			
						Total	Service-connected disability compensation ^a	Emergency officers' retirement pay	Disability allowance or nonservice pension
Total to June 30, 1936.....	\$136,094,015.07	\$103,467,615.92	\$32,626,399.15	\$16,513,425.54	\$3,146,293,548.90	\$2,661,192,364.75	\$2,380,161,318.40	\$56,658,375.74	\$224,372,670.61
Fiscal year 1936.....	9,710,465.11	7,434,834.45	2,275,630.66	.....	221,156,044.87	185,375,770.67	169,382,036.92	3,283,359.64	12,710,374.11
Fiscal year 1935.....	9,237,599.82	7,341,495.86	1,896,103.96	.....	219,851,128.63	186,129,825.82	171,877,328.10	2,709,127.88	11,543,369.84
Fiscal year 1934.....	7,832,600.47	6,223,411.08	1,609,189.39	.....	184,197,523.53	151,411,651.61	139,445,822.97	2,181,249.52	9,784,579.12
Fiscal year 1933.....	6,400,478.06	5,241,451.38	1,159,026.68	.....	315,575,802.34	279,989,426.13	184,833,898.69	9,968,980.32	85,186,547.12
Fiscal year 1932.....	5,966,519.43	4,860,875.59	1,105,643.84	.....	313,280,309.57	276,561,186.24	189,549,869.30	11,553,143.57	75,458,233.37
Fiscal year 1931.....	5,269,538.41	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
Fiscal year 1930.....	4,696,831.98	3,892,089.76	894,741.62	.....	199,244,606.09	166,274,152.22	155,044,890.21	11,229,262.01	.....
Fiscal year 1929.....	4,502,676.52	3,655,087.62	847,588.90	.....	188,946,539.58	157,897,356.50	153,101,697.74	4,795,658.76	.....
Fiscal year 1928.....	4,095,763.23	3,255,566.50	840,196.73	.....	181,815,926.02	150,991,994.81	150,991,994.81	.....	.....
Fiscal year 1927.....	3,818,070.22	2,958,571.78	859,498.44	.....	173,493,032.15	144,149,490.08	144,149,490.08	.....	.....
Fiscal year 1926.....	3,655,799.32	2,713,805.36	941,993.96	.....	164,454,467.82	133,255,139.81	133,255,139.81	.....	.....
Fiscal year 1925.....	3,350,284.66	2,471,169.57	879,115.09	.....	129,615,490.14	104,141,275.72	104,141,275.72	.....	.....
Fiscal year 1924.....	3,321,179.22	2,417,027.52	904,151.70	.....	115,515,563.51	96,103,147.27	96,103,147.27	.....	.....
Fiscal year 1923.....	3,532,595.71	2,569,043.11	963,552.60	.....	125,619,186.05	107,067,474.56	107,067,474.56	.....	.....
Fiscal year 1922.....	3,401,172.47	2,485,436.80	915,735.67	.....	123,374,188.31	106,798,612.10	106,798,612.10	.....	.....
Fiscal year 1921.....	3,456,191.45	2,501,808.01	954,383.44	4,978.13	121,330,447.80	103,744,827.57	103,744,827.57	.....	.....
Fiscal year 1920.....	3,694,038.60	2,522,774.08	1,081,264.52	.....	103,159,449.67	82,032,490.76	82,032,490.76	.....	.....
Fiscal year 1919.....	3,701,782.83	2,619,732.40	1,082,050.43	.....	11,331,374.62	6,554,822.72	6,554,822.72	.....	.....
Total to June 30, 1918.....	46,540,408.16	34,113,772.01	12,426,636.15	16,508,447.41	348,608.58	175,483.40	175,483.40	.....	.....

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 annuities and refunds to civil employees under Civil Service and Canal Zone Retirement Acts—Con.

Date	Army and Navy pensions and military and naval compensation				Military and naval insurance	United States Government life insurance	Adjusted compensation		
	World War			Participants in yellow-fever experiments			Adjusted-service certificates	Adjusted-service and dependent pay	Loans to veterans for transportation
	Deceased veterans								
	Total	Service connected	Nonservice (Pub. 494)						
Total to June 30, 1936	\$485,101,184.15	\$483,210,969.46	\$1,890,214.69	\$102,738.75	\$1,918,432,665.48	\$282,015,545.53	\$3,435,970,506.40	\$49,902,722.67	\$76,103.36
Fiscal year 1936.....	35,780,274.20	34,542,723.57	1,237,550.63	17,375.00	94,024,981.15	28,296,446.29	11 3,228,421,888.82	1,089,821.20	-----
Fiscal year 1935.....	33,721,302.81	33,068,638.75	652,664.06	18,370.00	100,355,245.92	27,172,039.14	25,562,460.85	1,361,408.31	-----
Fiscal year 1934.....	32,785,871.92	32,785,871.92	-----	17,743.75	103,268,273.83	26,073,360.78	23,413,326.01	1,895,111.07	4,214.55
Fiscal year 1933.....	35,586,375.21	35,586,376.21	-----	25,750.00	123,038,781.65	28,061,672.89	24,621,384.22	2,252,360.76	71,888.81
Fiscal year 1932.....	36,719,123.33	36,719,123.33	-----	23,500.00	123,740,592.58	28,736,667.22	23,215,621.33	2,480,264.29	-----
Fiscal year 1931.....	31,445,622.86	31,445,622.86	-----	-----	117,924,352.03	25,951,864.23	19,391,652.05	2,463,148.16	-----
Fiscal year 1930.....	32,970,453.87	32,970,453.87	-----	-----	122,768,894.22	24,677,347.60	20,131,368.75	3,130,214.35	-----
Fiscal year 1929.....	31,049,183.08	31,049,183.08	-----	-----	121,349,027.79	22,301,640.58	19,744,738.58	6,453,346.34	-----
Fiscal year 1928.....	30,823,931.21	30,823,931.21	-----	-----	120,770,802.24	17,864,329.21	17,098,354.86	10,152,767.74	-----
Fiscal year 1927.....	29,343,542.07	29,343,542.07	-----	-----	120,063,998.81	11,864,371.29	14,407,783.32	9,959,630.34	-----
Fiscal year 1926.....	31,199,328.01	31,199,328.01	-----	-----	136,975,113.97	9,882,287.93	15,354,526.61	5,626,193.46	-----
Fiscal year 1925.....	25,474,214.42	25,474,214.42	-----	-----	104,136,493.50	8,962,316.34	4,607,401.00	3,038,456.65	-----
Fiscal year 1924.....	19,412,416.24	19,412,416.24	-----	-----	101,239,648.19	7,481,512.37	-----	-----	-----
Fiscal year 1923.....	18,551,711.49	18,551,711.49	-----	-----	99,418,389.29	6,700,194.79	-----	-----	-----
Fiscal year 1922.....	16,575,576.21	16,575,576.21	-----	-----	102,988,870.13	6,084,931.08	-----	-----	-----
Fiscal year 1921.....	17,585,620.23	17,585,620.23	-----	-----	94,904,353.38	2,056,635.47	-----	-----	-----
Fiscal year 1920.....	21,126,958.91	21,126,958.91	-----	-----	85,926,099.99	47,868.32	-----	-----	-----
Fiscal year 1919.....	4,776,551.90	4,776,551.90	-----	-----	43,798,357.93	-----	-----	-----	-----
Total to June 30, 1918.....	173,125.18	173,125.18	-----	-----	840,388.88	-----	-----	-----	-----

Date	Vocational training	Allotments and allowances	Marine and seamen's insurance	Funds due incompetent beneficiaries	Personal funds of patients, Veterans' Administration	Miscellaneous	Civil-service retirement and disability fund to Aug. 31, 1934	Canal Zone retirement and disability fund to Aug. 31, 1934
Total to June 30, 1936.....	\$644,902,646.80	\$582,944,457.02	\$35,078,013.20	\$168,468.08	\$1,814,112.47	\$827,585.14	\$249,620,791.07	\$1,158,146.76
Fiscal year 1936.....	*6,267.25	*633.58		168,468.08	1,814,112.47	12,712.22		
Fiscal year 1935.....	*9,192.36	*695.44				15,507.22		
Fiscal year 1934.....	*7,247.29	2,998.70	94.51			2,690.45	8,519,553.38	86,355.31
Fiscal year 1933.....	*16,825.80	7,798.77				4,818.00	47,656,699.54	527,036.97
Fiscal year 1932.....	*17,109.11	8,732.62				492,644.71	34,837,692.05	351,786.93
Fiscal year 1931.....	*21,747.50	5,070.03	1,600.00			27,470.075.06	23,992,317.41	192,967.55
Fiscal year 1930.....	*20,224.67	2,366.34				101,716.55	18,126,498.91	
Fiscal year 1929.....	*2,923.87	*8,707.41	1,500.00			65,500.80	60,969.35	
Fiscal year 1928.....	233,724.49	*60,952.21				4,477.81	16,062,570.07	
Fiscal year 1927.....	2,206,256.01	*187,637.52				21,341.53	14,752,459.90	
Fiscal year 1926.....	25,840,481.60	*21,200.66	*33,583.69			12,153.00	13,394,643.51	
Fiscal year 1925.....	60,486,084.93	10,045.26	1,500.00			13,535.10	10,182,218.24	
Fiscal year 1924.....	106,961,887.06	13,082.95	4,100.00			*251.16	9,027,883.26	
Fiscal year 1923.....	149,499,849.53	*273,582.36	9,525.50			19,769.56	8,552,197.74	
Fiscal year 1922.....	166,051,141.22	4,982,113.22	249,075.78				7,740,992.48	
Fiscal year 1921.....	99,064,993.21	23,774,032.06	56,911.56				6,391,456.93	
Fiscal year 1920.....	34,651,973.53	53,568,637.08	514,881.79				2,913,532.59	
Fiscal year 1919.....		392,882,494.33	7,706,896.37					
Total to June 30, 1918.....		108,240,494.84	26,565,511.38					

* Credit.

¹ Includes revolving fund loans outstanding June 30, 1936, \$7,793.07.

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

³ Disbursed from appropriations for previous years.

⁴ Includes construction.

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

⁶ Includes payments to participants in yellow-fever experiments, from June 30, 1931.

⁷ Gross disbursements for Army and Navy pensions.

⁸ Includes unclassified, \$1,978.13.

⁹ 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.

¹⁰ Includes encumbrances.

¹¹ This amount represents total payments to veterans and beneficiaries on adjusted-service certificates including loans in the amount of \$1,441,586,796.12 made in this and prior fiscal years. This amount does not include interest in amount of \$235,213,935.13 forgiven as a result of settlements effected under the provisions of the Adjusted Compensation Payment Act, 1936.

NOTE.—The total amount disbursed from insurance premiums, allotments deducted from pay of World War veterans while in service, etc., \$1,075,122,062.27.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1936, showing the number of beneficiaries as of June 30, 1936

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1936, and disbursements for these benefits during the fiscal year 1936															
	World War (wartime)														War of 1812	
	Living veterans								Deceased veterans							
	Service connected		Nonservice connected		Emergency officers' retirement pay		Total living veterans		Service connected		Nonservice connected		Total deceased veterans		Deceased veterans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Alabama.....	6, 927	\$2, 927, 462	946	\$339, 761	36	\$68, 359	7, 909	\$3, 335, 582	2, 296	\$788, 204	14	\$31, 372	2, 370	\$819, 576	-----	-----
Arizona.....	2, 871	2, 181, 535	442	155, 418	14	24, 629	3, 327	2, 361, 582	530	225, 934	74	6, 718	544	232, 652	-----	-----
Arkansas.....	6, 861	3, 335, 268	1, 058	356, 081	19	32, 560	7, 933	3, 723, 909	1, 639	589, 286	74	31, 447	1, 713	620, 733	-----	-----
California.....	25, 243	14, 435, 110	3, 003	1, 016, 526	214	374, 014	28, 400	15, 625, 650	5, 110	1, 838, 722	185	66, 299	5, 295	1, 905, 021	-----	-----
Colorado.....	5, 044	3, 332, 390	466	159, 489	33	62, 989	5, 543	3, 554, 868	1, 123	424, 006	32	12, 131	1, 155	436, 137	-----	-----
Connecticut.....	4, 738	2, 435, 683	330	113, 049	21	36, 262	5, 089	2, 584, 994	1, 044	360, 366	41	17, 117	1, 085	377, 483	-----	-----
Delaware.....	332	163, 302	35	11, 945	2	3, 086	369	178, 333	149	51, 938	4	1, 079	153	53, 017	-----	-----
District of Columbia.....	3, 490	1, 797, 652	370	116, 329	55	102, 870	3, 915	2, 016, 851	835	325, 169	44	16, 472	879	341, 641	-----	-----
Florida.....	4, 464	2, 377, 233	547	179, 924	57	95, 099	5, 063	2, 652, 256	1, 426	498, 290	53	22, 479	1, 479	520, 769	-----	-----
Georgia.....	7, 296	3, 780, 411	941	338, 288	53	96, 517	8, 290	4, 215, 216	2, 591	918, 567	93	39, 529	2, 684	958, 096	-----	-----
Idaho.....	1, 113	534, 269	105	38, 165	4	9, 121	1, 222	581, 555	291	96, 767	11	4, 551	302	101, 318	-----	-----
Illinois.....	15, 976	7, 465, 073	2, 029	627, 989	104	185, 644	18, 109	8, 278, 706	4, 715	1, 623, 592	123	52, 655	4, 838	1, 676, 247	-----	-----
Indiana.....	9, 313	4, 506, 896	815	273, 154	33	57, 874	10, 161	4, 837, 924	2, 516	874, 446	91	36, 316	2, 607	910, 762	-----	-----
Iowa.....	5, 187	2, 325, 993	580	189, 834	8	19, 081	5, 775	2, 535, 508	1, 510	505, 977	32	17, 117	1, 542	523, 094	-----	-----
Kansas.....	4, 110	1, 969, 130	546	187, 852	20	36, 159	4, 676	2, 133, 141	1, 307	431, 205	31	12, 674	1, 338	443, 879	-----	-----
Kentucky.....	10, 729	5, 042, 034	947	338, 771	21	35, 986	11, 697	5, 416, 791	2, 548	924, 558	89	38, 257	2, 637	962, 815	-----	-----
Louisiana.....	4, 645	2, 316, 545	904	326, 102	12	25, 515	5, 561	2, 668, 162	2, 193	760, 468	45	17, 978	2, 238	778, 446	-----	-----
Maine.....	1, 921	1, 010, 617	193	58, 975	6	13, 425	2, 120	983, 017	682	233, 409	18	7, 964	700	241, 013	-----	-----
Maryland.....	4, 349	2, 969, 415	444	148, 950	30	52, 324	4, 823	2, 770, 689	1, 306	465, 027	60	22, 328	1, 366	487, 355	-----	-----
Massachusetts.....	15, 978	8, 215, 241	1, 349	471, 227	97	179, 083	17, 424	8, 865, 551	3, 495	1, 273, 102	145	64, 660	3, 640	1, 337, 762	-----	-----
Michigan.....	10, 335	4, 770, 254	1, 052	354, 452	42	81, 099	11, 429	5, 205, 805	2, 623	899, 749	78	32, 911	2, 701	932, 600	-----	-----
Minnesota.....	9, 923	5, 223, 716	897	294, 057	24	41, 944	10, 844	5, 559, 717	1, 929	677, 849	70	29, 163	1, 999	707, 012	-----	-----
Mississippi.....	7, 841	3, 489, 470	721	251, 487	14	27, 536	8, 576	3, 768, 493	1, 742	609, 621	62	25, 148	1, 804	634, 769	-----	-----
Missouri.....	11, 669	5, 196, 446	1, 081	375, 784	51	90, 974	12, 861	5, 663, 204	3, 299	1, 118, 870	115	44, 147	3, 414	1, 163, 017	-----	-----
Montana.....	2, 449	1, 281, 562	143	57, 288	10	20, 221	2, 602	1, 359, 071	339	117, 119	18	8, 031	357	125, 150	-----	-----
Nebraska.....	2, 838	1, 262, 595	222	76, 901	7	11, 190	3, 067	1, 350, 686	731	251, 921	24	10, 114	755	262, 035	-----	-----
Nevada.....	380	180, 763	38	13, 204	1	1, 467	419	195, 434	46	17, 128	3	1, 063	49	18, 191	-----	-----
New Hampshire.....	1, 193	611, 014	91	31, 416	6	13, 882	1, 260	656, 312	395	134, 111	4	1, 439	399	135, 550	-----	-----

New Jersey.....	6,654	3,428,223	719	237,645	53	98,268	7,426	3,764,136	2,408	832,063	64	24,228	2,472	856,291	-----	-----
New Mexico.....	2,288	1,491,517	314	96,765	8	12,948	2,610	1,601,230	461	183,723	16	6,935	477	190,658	-----	-----
New York.....	25,038	12,465,670	3,259	1,020,637	183	328,278	28,480	13,814,585	8,304	2,830,745	219	89,138	8,523	2,919,883	1	\$993
North Carolina.....	5,683	3,214,960	1,015	352,081	29	53,833	6,727	3,620,904	2,151	769,279	73	34,384	2,224	803,663	-----	-----
North Dakota.....	1,625	819,087	130	45,852	1	1,467	1,755	866,406	327	108,814	13	7,329	340	116,143	-----	-----
Ohio.....	18,993	9,160,379	1,860	657,427	96	168,288	20,949	9,986,094	4,482	1,553,597	151	60,903	4,633	1,614,500	-----	-----
Oklahoma.....	7,784	3,522,581	742	265,601	12	21,910	8,538	3,810,092	1,873	660,131	56	20,722	1,929	680,853	-----	-----
Oregon.....	3,462	1,834,342	363	114,230	22	36,698	3,847	1,985,320	800	265,586	26	9,303	826	274,889	1	397
Pennsylvania.....	22,751	11,023,578	2,079	744,001	119	214,598	24,949	11,982,177	6,658	2,258,498	195	82,186	6,853	2,340,684	-----	-----
Rhode Island.....	1,851	877,744	209	70,732	4	6,609	2,064	955,085	450	160,377	14	5,856	464	166,233	-----	-----
South Carolina.....	3,800	1,808,659	736	280,197	26	50,449	4,562	2,139,305	1,679	583,854	49	20,772	1,728	604,626	-----	-----
South Dakota.....	1,941	860,208	167	56,082	2	3,806	2,110	920,096	402	140,649	15	6,149	417	146,798	-----	-----
Tennessee.....	7,350	3,739,081	851	321,790	38	66,345	8,239	4,127,216	2,806	993,279	99	42,858	2,905	1,036,137	-----	-----
Texas.....	14,265	7,050,851	1,645	562,511	92	163,658	16,002	7,777,020	4,178	1,436,133	136	56,009	4,314	1,492,142	-----	-----
Utah.....	1,259	616,208	84	32,192	-----	-----	1,343	648,400	318	116,846	9	4,576	327	121,422	-----	-----
Vermont.....	1,122	559,070	63	24,747	3	4,408	1,188	588,225	351	112,741	17	8,173	348	120,914	-----	-----
Virginia.....	4,820	2,506,280	561	197,627	33	60,560	5,414	2,764,467	2,118	733,071	59	25,926	2,177	758,997	-----	-----
Washington.....	4,333	2,285,853	531	158,659	18	32,048	4,882	2,476,560	1,183	397,805	34	14,632	1,217	412,437	-----	-----
West Virginia.....	3,589	1,706,438	305	118,994	16	35,577	3,910	1,861,009	1,285	451,011	27	11,428	1,312	462,439	-----	-----
Wisconsin.....	8,543	3,913,137	868	259,468	51	104,379	9,462	4,276,984	2,288	743,893	60	25,298	2,348	769,191	-----	-----
Wyoming.....	910	446,849	132	29,434	1	2,565	1,043	478,878	134	46,042	5	1,414	139	47,456	-----	-----
Total, United States and United States possessions and foreign countries.....	335,276	167,907,824	36,928	12,549,140	1,801	3,266,232	374,005	183,723,196	93,046	32,413,178	2,970	1,229,378	96,016	33,642,556	2	1,390
Grand total.....	337,767	169,382,037	37,446	12,710,374	1,811	3,283,360	377,024	185,375,771	99,659	34,542,723	2,994	1,237,551	102,653	35,780,274	2	1,390

NOTE.—Administration includes all expenditures incident to the maintenance and operation of all offices and hospitals, all forms of medical, hospital, and domiciliary care. The expenditure of \$30,472,739 (U. S. Government life insurance fund, personal funds of patients, general post fund, and miscellaneous), is not included in above figures. Does not include loans and payments on adjusted-service certificates.

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1936, showing the number of beneficiaries as of June 30, 1936—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1936, and disbursements for these benefits during the fiscal year 1936													
	Mexican War		Indian wars				Civil War				Spanish-American War			
	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
Alabama.....	10	\$6,554	9	\$5,211	14	\$5,147	26	\$31,889	345	\$161,748	1,634	\$878,548	539	\$185,417
Arizona.....	2	1,490	257	142,479	211	79,784	15	47,817	139	68,314	903	489,510	167	54,342
Arkansas.....	8	5,065	16	12,170	28	10,668	128	163,105	1,060	508,750	1,920	1,115,285	448	158,875
California.....	19	12,215	487	273,017	549	201,745	758	953,203	6,054	2,988,955	21,032	11,230,472	4,650	1,555,160
Colorado.....	2	441	60	34,253	65	23,368	113	142,215	1,044	520,959	1,829	970,085	421	143,848
Connecticut.....	1	894	19	12,138	20	7,169	98	120,683	926	472,128	1,899	897,845	560	189,623
Delaware.....	1	596	3	1,779	6	2,022	23	32,621	220	109,322	367	166,036	109	36,866
District of Columbia.....			55	35,111	121	42,386	37	45,786	641	312,736	2,414	1,137,576	949	314,773
Florida.....	4	3,277	39	22,624	59	23,123	148	181,478	811	398,630	3,450	1,893,887	737	250,037
Georgia.....	3	1,788	11	6,152	40	15,330	33	39,174	266	126,491	2,319	1,284,309	920	312,285
Idaho.....	2	1,192	46	24,524	59	21,432	32	41,544	261	129,210	752	383,560	137	46,482
Illinois.....	17	10,272	131	73,178	146	53,561	633	817,805	6,194	3,076,692	9,848	4,799,755	2,399	816,479
Indiana.....	4	2,979	80	46,353	95	34,984	573	771,427	5,402	2,669,024	5,847	3,341,881	1,405	476,074
Iowa.....	2	1,490	45	23,641	45	16,285	402	507,482	3,189	1,603,238	2,609	1,323,084	617	206,882
Kansas.....	5	3,039	109	62,152	145	54,652	415	544,813	3,714	1,845,938	2,890	1,535,878	757	256,878
Kentucky.....	5	3,575	388	22,878	52	19,667	244	317,052	2,481	1,181,832	3,889	2,210,112	1,090	384,205
Louisiana.....	2	2,383	18	11,026	14	4,963	65	74,311	486	236,502	1,832	1,029,402	688	237,753
Maine.....			7	4,925	14	4,963	146	173,695	1,273	620,856	1,318	707,174	303	107,433
Maryland.....	4	2,383	72	40,735	76	28,208	98	118,489	1,035	506,261	2,309	1,189,155	823	279,618
Massachusetts.....	4	2,383	88	50,967	132	50,142	291	355,934	3,216	1,603,908	6,296	3,061,787	2,021	675,523
Michigan.....	1	894	70	38,734	96	31,982	428	546,861	3,586	1,780,481	5,917	2,984,327	1,386	479,425
Minnesota.....			77	40,062	80	29,115	214	257,398	1,511	756,035	2,944	1,445,489	675	232,132
Mississippi.....	3	2,085	5	3,686	13	4,779	57	68,870	353	170,955	1,071	604,933	359	137,613
Missouri.....	24	13,883	85	48,114	116	43,648	571	709,029	5,183	2,543,306	5,718	2,898,682	1,548	525,752
Montana.....			122	72,892	65	22,375	31	42,276	257	127,983	1,060	567,662	181	62,420
Nebraska.....	2	1,490	51	29,913	79	29,593	193	241,717	1,433	722,869	1,728	984,113	378	130,243
Nevada.....	1	596	2	2,942	12	3,492	3	5,120	31	15,586	291	159,655	58	19,000
New Hampshire.....			12	6,927	7	3,860	50	64,218	536	269,765	729	367,314	230	76,413
New Jersey.....	2	1,490	70	37,081	88	33,428	183	217,890	1,903	962,119	5,558	2,394,004	1,772	604,668
New Mexico.....	2	834	78	46,468	89	34,751	8	10,240	179	89,881	501	268,417	97	37,192
New York.....	6	4,171	156	92,274	237	89,072	592	742,001	6,074	3,031,733	14,987	6,502,495	5,177	1,754,594
North Carolina.....	7	4,826	5	3,686	7	3,125	36	41,544	388	186,722	2,130	1,117,951	755	265,523

North Dakota.....			25	12,291	23	8,235	14	19,309	159	81,013	438	210,577	96	32,395
Ohio.....	7	3,337	147	83,943	182	69,552	845	1,075,291	7,461	3,726,522	11,979	6,569,788	2,775	946,348
Oklahoma.....	4	2,681	84	51,819	113	41,650	198	306,900	1,614	785,256	2,259	1,183,845	582	203,795
Oregon.....	3	1,788	73	42,903	150	57,923	169	208,452	1,201	594,921	2,907	1,549,788	550	188,379
Pennsylvania.....	6	3,873	119	70,915	193	71,132	638	812,667	6,475	3,266,598	12,401	6,230,433	3,725	1,270,411
Rhode Island.....			4	3,495	12	4,779	45	54,856	419	210,307	919	562,190	364	123,627
South Carolina.....	3	1,788	5	3,177	9	2,941	8	9,362	145	65,777	1,274	708,895	480	172,154
South Dakota.....			141	71,977	112	42,410	62	72,263	401	200,943	723	394,195	114	42,253
Tennessee.....	12	7,150	26	13,377	37	12,315	174	226,053	1,682	776,726	3,467	1,964,679	1,083	384,330
Texas.....	50	29,077	195	120,198	419	159,494	112	142,771	1,182	566,431	5,217	2,638,353	1,512	517,837
Utah.....	3	1,728	64	45,229	284	110,553	11	13,604	128	63,916	501	246,777	139	49,312
Vermont.....			5	2,860	8	2,573	41	55,441	596	303,541	498	267,837	149	54,093
Virginia.....	4	2,681	45	26,754	51	18,638	64	76,476	525	253,121	2,985	1,582,448	1,109	391,785
Washington.....	4	2,681	115	62,705	153	55,448	206	249,996	1,433	715,063	4,734	2,459,422	900	298,844
West Virginia.....	2	1,490	10	5,465	7	2,573	124	158,570	1,169	567,144	1,688	912,944	426	145,356
Wisconsin.....	3	1,788	50	27,543	42	14,888	258	329,837	2,076	1,033,351	3,389	1,728,670	739	251,280
Wyoming.....			29	17,699	37	14,214	10	11,703	111	56,425	458	231,314	89	29,783
Total, United States.....	244	162,347	3,466	1,990,442	4,612	1,718,167	9,623	12,251,238	86,968	43,065,084	173,728	89,382,538	47,188	16,115,510
United States possessions and foreign countries.....	3	1,788	47	28,788	36	12,131	41	47,249	575	273,238	5,441	2,489,948	1,684	596,109
Grand total.....	247	164,135	3,513	2,019,230	4,648	1,730,298	9,664	12,298,487	87,543	43,338,322	179,169	91,872,486	48,872	16,711,619

TABLE 44.—An approximate distribution of expenditures by States during fiscal year 1936, showing the number of beneficiaries as of June 30, 1936—Continued

State	Number of veterans or deceased veterans whose dependents were receiving pension benefits, including compensation and emergency officers' retirement pay, on June 30, 1936, and disbursements for these benefits during the fiscal year 1936								Military and naval insurance		Adjusted service and dependent pay	Adjusted-service certificates (matured by death)	Administration	Construction	Total disbursements	
	Peacetime				Total compensation and pension benefits											
	Living veterans		Deceased veterans		Living veterans		Deceased veterans		Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount								
	Alabama.....	481	\$99,259	137	\$33,136	10,059	\$4,350,489	3,415	\$1,211,578	2,589	\$1,613,778	\$22,677	\$340,353	\$1,614,034	\$65,012	\$9,217,921
Arizona.....	267	83,225	41	12,840	4,769	3,124,613	1,104	449,422	786	491,750	4,016	112,848	1,293,646	112	5,476,407	
Arkansas.....	549	135,151	85	22,421	10,551	5,149,620	3,342	1,326,542	2,080	1,305,355	14,038	239,859	1,191,137	83,082	9,309,633	
California.....	3,309	817,037	710	236,265	54,046	29,099,379	17,277	6,899,361	7,133	4,655,696	52,951	1,444,497	4,996,245	257,335	47,405,464	
Colorado.....	943	316,406	98	29,629	8,488	5,017,827	2,785	1,154,382	1,829	1,216,255	9,017	263,557	824,838	2,055	8,427,931	
Connecticut.....	369	79,974	69	20,653	7,474	3,695,634	2,661	1,067,950	1,667	1,090,545	11,492	246,298	482,875		6,594,794	
Delaware.....	51	11,733	16	5,536	813	390,502	505	207,359	187	122,181	2,370	36,854			759,266	
District of Columbia.....	1,111	255,087	298	117,166	7,532	3,490,411	2,888	1,128,702	1,157	735,838	5,550	239,215	20,852,219	248,674	26,700,609	
Florida.....	493	114,509	128	35,440	9,198	4,864,844	3,218	1,231,276	1,851	1,136,984	15,788	337,688	1,096,035	275	8,682,890	
Georgia.....	766	166,819	198	55,248	11,419	5,711,670	4,111	1,469,238	3,011	1,795,935	23,529	486,805	1,467,996		10,955,173	
Idaho.....	90	22,137	8	2,215	2,142	1,053,320	769	301,849	588	417,066	3,597	70,442	410,866		2,257,140	
Illinois.....	1,248	293,288	223	58,012	29,969	14,232,732	13,817	5,691,263	7,735	5,190,186	54,884	1,456,026	4,835,392	218,731	31,679,214	
Indiana.....	1,020	236,189	186	54,807	17,681	9,233,774	9,699	4,148,630	3,474	2,301,055	22,379	558,042	1,546,804	16,881	17,827,565	
Iowa.....	303	67,909	64	18,184	9,134	4,457,624	5,459	2,369,173	3,231	2,305,136	20,883	289,283	1,164,895	62	10,617,056	
Kansas.....	439	101,306	76	25,612	8,529	4,377,290	6,035	2,629,998	2,323	1,624,851	16,497	285,722	1,596,714	281	10,531,353	
Kentucky.....	1,042	236,470	242	66,809	16,910	8,203,303	6,507	2,618,903	2,942	1,952,394	18,937	379,687	1,034,153		14,207,377	
Louisiana.....	329	68,771	60	16,431	7,805	3,851,672	3,488	1,276,478	2,382	1,433,463	24,513	354,078	799,371		7,739,575	
Maine.....	193	44,817	45	13,666	3,784	1,913,628	2,335	987,931	983	650,365	6,475	146,000	835,543	983,710	5,523,652	
Maryland.....	467	121,021	169	60,261	7,769	4,240,089	3,473	1,364,086	1,942	1,223,567	13,051	342,693	1,109,087	148,447	8,441,020	
Massachusetts.....	1,005	249,969	309	95,413	25,104	12,584,208	9,322	3,765,131	5,006	3,238,915	30,147	919,640	2,271,329	1,350	22,810,720	
Michigan.....	883	188,413	168	48,150	18,727	8,964,140	7,938	3,273,592	4,224	2,874,842	29,817	694,879	927,937	61	16,765,268	
Minnesota.....	388	93,523	60	16,802	14,467	7,396,189	4,325	1,741,096	3,753	2,625,684	20,121	403,575	1,553,124	139	13,739,928	
Mississippi.....	347	73,720	70	18,652	10,056	4,519,702	2,602	968,853	1,982	1,218,975	16,937	231,521	1,197,771	2,800	8,156,559	
Missouri.....	840	187,364	134	40,942	20,015	9,506,393	10,419	4,330,548	4,833	3,241,057	29,998	639,925	1,333,573		19,081,494	
Montana.....	126	27,686	20	5,984	3,941	2,069,587	880	343,012	673	476,394	4,270	109,438	421,830		3,424,531	
Nebraska.....	182	41,503	44	12,613	5,221	2,647,932	2,691	1,158,843	1,432	1,004,794	12,122	193,724	414,832		5,432,247	

Nevada.....	37	8,326	1	103	758	371,477	152	56,968	95	62,466	671	22,145	23,969	-----	537,696
New Hampshire.....	101	25,794	21	7,895	2,182	1,120,565	1,193	493,483	618	411,809	4,368	80,157	74,211	-----	2,184,593
New Jersey.....	637	144,594	193	57,208	13,874	6,557,705	6,430	2,515,204	3,747	2,442,086	35,640	696,276	875,110	98	13,122,119
New Mexico.....	173	59,759	15	5,605	3,370	1,986,114	859	358,921	679	443,824	2,450	73,752	940,881	-----	3,805,942
New York.....	2,106	481,521	545	175,323	46,221	21,632,876	20,563	7,975,769	12,881	8,426,091	98,508	2,491,758	5,861,570	98,966	46,585,538
North Carolina.....	621	155,348	149	41,713	9,519	4,939,433	3,530	1,305,572	2,905	1,843,718	20,011	436,178	1,292,607	-----	9,837,519
North Dakota.....	60	14,798	8	2,503	2,293	1,123,381	626	240,289	790	571,607	5,836	73,171	245,225	-----	2,259,509
Ohio.....	1,454	316,836	254	69,732	35,374	18,031,952	15,312	6,429,991	6,744	4,623,561	52,890	1,125,192	3,135,539	414	33,399,539
Oklahoma.....	524	113,120	68	18,033	11,603	5,465,776	4,310	1,732,268	2,651	1,816,893	16,979	374,358	830,591	-----	10,236,865
Oregon.....	343	76,379	58	15,908	7,339	3,862,842	2,789	1,134,205	1,374	908,974	10,501	211,124	941,760	-----	7,069,406
Pennsylvania.....	1,660	384,484	390	114,649	39,767	19,480,676	17,642	7,067,347	9,826	6,542,184	130,462	1,677,964	2,117,510	16,906	37,033,049
Rhode Island.....	142	32,135	69	22,648	3,174	1,607,761	1,328	527,594	675	439,073	4,461	109,677	119,832	-----	2,808,398
South Carolina.....	307	70,344	97	25,633	6,156	2,931,083	2,462	872,919	2,009	1,204,397	11,281	279,264	573,334	105	5,872,383
South Dakota.....	114	24,453	12	4,147	3,150	1,482,984	1,056	436,551	824	598,908	5,332	108,859	522,290	-----	3,154,924
Tennessee.....	899	215,262	182	52,675	12,805	6,546,587	5,901	2,269,333	3,327	2,136,366	23,873	451,488	1,862,987	321,038	13,611,672
Texas.....	1,305	312,493	343	101,238	22,831	10,996,835	7,820	2,866,219	5,922	3,866,250	44,042	932,545	1,391,938	447,529	20,539,358
Utah.....	104	22,218	17	4,711	2,023	976,228	898	351,642	520	365,194	2,937	106,348	262,276	-----	2,064,625
Vermont.....	76	20,234	17	5,791	1,808	934,597	1,118	486,912	492	328,381	2,608	43,309	50,440	-----	1,846,247
Virginia.....	650	156,396	223	72,476	9,158	4,606,541	4,089	1,497,698	2,916	1,893,534	20,183	507,852	1,921,747	23,165	10,470,720
Washington.....	570	127,013	113	32,187	10,507	5,375,696	3,820	1,516,660	1,908	1,299,138	14,763	397,502	1,161,080	-----	9,764,839
West Virginia.....	370	75,617	53	14,120	6,102	3,013,605	2,969	1,193,122	1,722	1,175,793	16,446	286,760	417,950	-----	6,103,676
Wisconsin.....	475	106,792	76	20,688	13,634	6,469,826	5,284	2,091,186	3,794	2,676,814	28,869	376,481	1,877,951	450	13,521,577
Wyoming.....	65	17,176	13	4,395	1,605	756,770	389	152,273	297	209,613	1,921	62,444	786,163	161	1,969,345
Total, United States.....	30,034	7,064,468	6,575	1,992,268	590,856	294,411,882	241,605	96,687,322	136,506	90,229,735	1,041,088	21,697,253	82,559,207	2,937,839	589,564,326
United States possessions and foreign countries.....	1,158	370,366	930	283,363	9,706	4,588,926	9,865	3,304,347	6,083	3,795,246	48,733	349,723	621,473	-----	12,708,448
Grand total.....	31,192	7,434,834	7,505	2,275,631	600,562	299,000,808	251,470	99,991,669	142,592	94,024,981	1,089,821	22,046,976	83,180,680	2,937,839	602,272,774

1 Includes disbursements made in central office.

TABLE 45.—An approximate distribution of expenditures by United States possessions and foreign countries during the fiscal year 1936, showing number of beneficiaries, as of June 30, 1936

United States possessions and foreign countries	Number of veterans or deceased veterans whose dependents were receiving pension benefits including compensation and emergency officers' retirement pay on June 30, 1936, and disbursements for these benefits during the fiscal year 1936																				
	World War												Mexican War		Indian War						
	Living veterans						Deceased veterans														
	Service-connected		Nonservice-connected		Emergency officers' retirement pay		Total living veterans		Service-connected		Non-service-connected		Total deceased veterans		Deceased veterans		Living veterans		Deceased veterans		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
United States possessions:																					
Alaska.....	48	\$17,017	2	482			50	\$17,499	9	\$2,826			9	\$2,826			1	\$1,144	1	\$368	
Canal Zone.....	15	6,391					15	6,391	10	4,289			10	4,289							
Guam.....	1	625					1	625	13	4,968			13	4,968							
Hawaii.....	81	48,887	44	14,864			125	63,751	51	21,144			51	21,144			2	1,462			
Philippine Islands.....	283	187,282	65	15,949	1	\$1,467	349	204,698	640	277,991	4	\$1,740	644	279,731							
Puerto Rico.....	320	209,999	259	89,292	1	1,467	580	300,758	560	250,796	2	1,205	562	252,001						1	368
Samoa.....									4	1,904			4	1,904							
Virgin Islands.....	3	3,050					3	3,050	2	1,130			2	1,130	1	\$596					
Foreign countries:																					
Austria.....	3	2,100					3	2,100	10	3,046			10	3,046							
Belgium.....	25	10,747					25	10,747	33	9,043			33	9,043							
British Isles.....	163	102,887	17	5,678			180	108,565	607	178,270			612	174,411			17	10,231	5	1,654	
Denmark.....	26	15,726	2	1,071			28	16,797	102	28,628	5	1,171	102	28,628							
France.....	78	49,659	5	1,071	3	6,215	86	56,945	78	29,616	2	310	80	29,926			2	1,271	2	735	
Germany.....	6	4,819	1	402			7	5,221	35	11,958			35	11,958			4	2,224	8	2,940	
Greece.....	170	97,158	19	4,151			189	101,309	363	101,003			363	101,003							
Italy.....	564	338,940	47	13,188			611	352,108	1,865	561,770	5	1,857	1,870	563,627							
Norway.....	27	18,601					35	20,502	169	47,339			169	47,339			1	635	1	368	
Poland.....	27	18,601	8	1,901			35	20,502	169	47,339			169	47,339							
Rumania.....	102	56,999	5	1,205			107	58,174	687	194,878			687	194,878						1	368
Russia and Siberia.....	22	14,598					22	14,598	30	8,204	1	368	31	8,572							
	9	5,122	1	402			10	5,524	176	51,534	1	184	177	51,718							

Sweden.....	31	20,357	5	2,143		36	22,500	239	68,799			239	68,799			1	763			
Yugoslavia.....	35	27,948	4	669		39	28,617	98	29,818			98	29,818							
Other parts of Europe.....	92	56,665	10	2,223		102	58,888	406	115,210			406	115,210			2	1,589	2	735	
China.....	9	5,616			1	2,602		5	3,197			7	2,945							
Japan.....	4	3,063	1	134				5	3,197			7	2,945							
Other parts of Asia.....	19	11,032						19	11,032			46	14,088							
Cuba.....	7	4,313	1	134				8	4,447			3	714							
Santo Domingo and Haiti.....	2	1,291						2	1,291			2	744							
Other parts of West Indies.....	12	6,375	2	402				14	6,777			29	7,508							
Africa.....	9	3,919						9	3,919			4	1,190							
Australia.....	5	3,000						5	3,000											
Azores.....	3	2,438						3	2,438			9	2,142							
Canada.....	258	111,940	17	5,223	3	4,235	278	121,398	245	76,836	4	1,338	249	78,174	1	596	15	8,261	11	3,676
Central America.....	8	4,031	1	134				9	4,165			2	476							
Mexico.....	22	9,507	2	536				24	10,043			14	4,135							
Panama.....	4	2,250						4	2,250			1	238							
South America.....	19	6,772			1	1,142	20	7,914	12	2,796			12	2,796	1	596				
Other miscellaneous countries.....	6	3,119					6	3,119	20	4,522			20	4,522						
Total, United States possessions and foreign countries.....	2,491	1,474,213	518	161,234	10	17,128	3,019	1,652,575	6,613	2,129,545	24	8,173	6,637	2,137,718	3	1,788	47	28,788	36	12,131

China.....			1	423	51	23,663	39	14,406	5	1,323	12	4,677	66	33,204	81	31,553	24	12,660	440	11,008	88,865
Japan.....					21	11,216	12	3,996	3	1,579	5	1,472	29	15,992	24	8,413	8	4,374		1,367	30,146
Other parts of Asia.....			1	363	1	1,084							20	12,116	47	14,451	46	26,478			53,045
Cuba.....			3	1,088	108	56,078	27	8,894			2	605	117	60,843	36	11,485	4	2,761		4,256	79,345
Santo Domingo and Haiti.....					9	4,723	1	358	1	374	1	371	12	6,388	4	1,473	2	1,578		4,623	14,062
Other parts of West Indies.....	1	878	1	483	11	4,170	3	980	2	250	1	330	28	12,075	34	9,301	29	15,761	296	2,120	39,553
Africa.....	1	1,609	6	2,658	14	5,884	2	707					24	11,412	12	4,555	11	8,678		1,601	26,246
Australia.....	2	2,487	10	5,075	14	6,661	2	917	2	1,117			23	13,265	12	5,992	9	6,233			25,490
Azores.....					1	343					1	206	5	3,174	10	2,348	13	7,838			13,360
Canada.....	27	31,012	339	163,717	814	381,167	149	53,215	46	12,932	17	4,395	1,180	554,770	766	303,773	461	317,783	2,013	19,957	1,198,296
Central America.....					13	6,129	2	567			4	1,204	22	10,294	8	2,247	6	3,402			15,943
Mexico.....			11	4,954	39	17,533	6	1,889	4	799			68	29,265	33	11,529	13	7,780		5,497	54,071
Panama.....			1	483	5	2,449					1	660	9	4,699	4	1,565	1	789	89	837	7,979
South America.....	1	585	11	5,316	27	10,362	4	1,135	2	637	2	557	50	19,498	30	10,400	26	16,626	150	5,325	51,999
Other miscellaneous countries.....			2	906	16	9,298			3	1,005	1	206	25	13,422	23	5,634	29	13,148	480		32,684
Total, United States' possessions and foreign countries.....	41	47,249	575	273,238	5,441	2,489,948	1,684	596,109	1,158	370,366	930	283,363	9,706	4,588,926	9,865	3,304,347	6,083	3,795,246	48,733	349,723	12,086,975

NOTE.—Does not include \$621,473 disbursed from Administration, medical, hospital, and domiciliary services appropriation. Totals included in State table under United States' possessions and foreign countries. Does not include loans and payments on adjusted service certificates.

TABLE 46.—Policy loans—United States Government life insurance fund—Summary for fiscal year 1936

Total amount of policy loans issued to date.....	\$805,992,121.12
Outstanding policy loans July 1, 1935.....	124,550,735.50
New loans issued during fiscal year.....	\$122,061,461.63
Less:	
Repayments in cash.....	\$8,140,050.88
Repayments by deduction:	
(a) From new loans.....	\$101,627,733.65
(b) From surrenders.....	6,862,212.98
(c) From claims.....	1,115,969.66
(d) From dividend deposits and dividend payments.....	8,667.31
(e) From matured endowments.....	134,171.67
Total collection by deductor.....	109,748,755.27
Total repayments.....	117,888,806.15
Net increase in outstanding loans.....	4,172,655.48
Outstanding policy loans June 30, 1936.....	128,723,390.98

TABLE 47.—Financial statement of the United States Government life insurance fund by calendar years from origin of fund to Dec. 31, 1935

	From origin to Dec. 31, 1928	1929	1930	1931	1932	1933	1934	1935
Ledger assets Dec. 31.....		\$360, 172, 852.59	\$424, 807, 291.59	\$490, 016, 984.07	\$551, 900, 091.37	\$609, 523, 765.03	\$669, 238, 460.42	\$724, 272, 066.82
INCOME								
Premiums.....	\$369, 686, 308.79	69, 167, 676.35	68, 230, 744.72	68, 196, 696.96	68, 256, 172.16	66, 794, 984.48	67, 801, 270.78	63, 766, 595.34
Interest.....	52, 681, 635.44	15, 959, 415.28	19, 951, 484.75	22, 064, 653.17	25, 143, 162.56	33, 427, 461.68	31, 332, 524.44	34, 419, 559.95
Dividends deposited by policyholders.....	204, 843.29	67, 832.35	101, 238.71	127, 380.53	134, 178.71	68, 970.16	143, 450.86	159, 533.99
Received from United States on account of the extra hazards of military and naval service.....	33, 690, 117.34	8, 682, 828.22	7, 436, 405.88	5, 129, 203.15	7, 799, 541.51	4, 763, 353.49	5, 200, 876.35	4, 813, 681.99
Consideration for supplementary installment contracts under claims.....	29, 822, 118.23	9, 446, 853.31	9, 363, 611.88	9, 071, 756.20	14, 629, 695.26	11, 916, 356.10	11, 721, 651.96	12, 516, 063.55
Other income.....	5, 357, 140.19	506, 691.45	1, 236, 973.47	2, 739, 516.59	337, 077.66	24, 705.88	68, 473.89	131, 471.59
Total income.....	491, 442, 163.28	103, 831, 296.96	106, 320, 459.41	107, 329, 206.60	116, 299, 827.86	116, 995, 831.79	116, 268, 248.28	115, 806, 906.41
Total.....	491, 442, 163.28	464, 004, 149.55	531, 127, 751.00	597, 346, 190.67	668, 199, 919.23	726, 519, 596.82	785, 506, 708.70	840, 078, 973.23
DISBURSEMENTS								
Claims (death and total permanent disability).....	71, 123, 383.93	22, 478, 085.43	22, 029, 245.45	21, 951, 833.67	25, 218, 977.37	21, 714, 505.32	20, 524, 982.06	21, 874, 501.38
Total disability claims.....					27, 500.00	42, 923.00	48, 929.00	28, 755.00
Matured endowments.....	64, 000.00	96, 000.00	107, 592.83	216, 294.39	322, 146.00	303, 375.19	548, 362.86	621, 311.93
Surrender values.....	21, 405, 023.15	6, 326, 624.16	7, 268, 137.23	10, 003, 231.07	16, 270, 157.40	21, 424, 644.56	23, 257, 476.85	12, 808, 597.61
Accrued interest on bonds purchased.....	2, 755, 226.22	85, 114.78	10, 833.33		4, 682.08	41, 027.25	145, 157.55	431, 982.37
Premiums refunded, disapproved applications, and premiums paid in advance.....	2, 397, 123.18	433, 317.14	434, 140.20	494, 821.29	1, 021, 759.60	740, 109.14	610, 031.94	479, 412.20
Dividends paid policyholders.....	22, 968, 522.09	6, 039, 283.67	6, 903, 625.19	7, 738, 296.83	7, 270, 066.72	3, 420, 603.09	5, 944, 589.52	6, 237, 309.71
Paid on supplementary installment contracts under claims.....	9, 362, 459.07	3, 203, 932.06	3, 997, 669.23	4, 927, 017.06	8, 351, 652.03	8, 847, 797.68	9, 266, 183.71	9, 941, 544.92
Other disbursements.....	1, 193, 573.05	534, 500.72	359, 523.47	114, 604.99	189, 213.00	746, 151.17	838, 928.39	436, 212.74
Total disbursements.....	131, 269, 310.69	39, 196, 857.96	41, 110, 766.93	45, 446, 099.30	58, 676, 154.20	57, 281, 136.40	61, 234, 641.88	52, 859, 627.86
Balance.....	360, 172, 852.59	424, 807, 291.59	490, 016, 984.07	551, 900, 091.37	609, 523, 765.03	669, 238, 460.42	724, 272, 066.82	787, 219, 345.37

GUARDIANSHIP TABLES

TABLE 48.—Incompetent and minor wards under guardianship—June 30, 1936

Field offices	Wards										Grand total
	Incompetent veterans				Other incompetents			Minors			
	Under guardians	Institution award only	Under legal custodians	Total	Under guardians	Under legal custodians	Total incompetents	Under guardians	Under legal custodians	Total	
Albuquerque, N. Mex.	128			128	11		139	269	168	437	576
Atlanta, Ga.	708			708	37	14	759	710	388	1,098	1,857
Baltimore, Md.	416	1	1	418	46		464	318	205	523	987
Batavia, N. Y.	1,109	13	1	1,123	93	7	1,223	832	275	1,107	2,330
Bay Pines, Fla.	376			376	30		406	426	228	654	1,080
Boise, Idaho.	108			108	11		119	143	52	195	314
Boston, Mass.	1,556		12	1,568	218		1,786	878	318	1,196	2,982
Burlington, Vt.	151			151	55		206	114	21	135	341
Charlotte, N. C.	601			601	49		650	817	76	893	1,543
Cheyenne, Wyo.	116			116	9		125	67	44	111	236
Cincinnati, Ohio.	1,040			1,040	258		1,298	953	263	1,216	2,514
Cleveland, Ohio.	1,006	6	6	1,018	157	1	1,176	813	326	1,139	2,315
Columbia, S. C.	418	1		419	29		448	585	79	664	1,112
Dallas, Tex.	531	9		540	35		575	567	397	964	1,539
Denver, Colo.	292			292	37		329	421	170	591	920
Des Moines, Iowa.	713	2	3	718	170		888	489	134	623	1,511
Detroit, Mich.	1,189	6		1,195	185		1,380	1,003	219	1,222	2,602
Fargo, N. Dak.	176	1		177	13		190	118	48	166	356
Fort Harrison, Mont.	171	1		172	16		188	141	149	290	478
Hines, Ill.	2,542	65	1	2,608	253	1	2,862	1,422	784	2,206	5,068
Huntington, W. Va.	314		1	315	58		373	441	67	508	881
Indianapolis, Ind.	947			947	299		1,246	816	271	1,087	2,333
Jackson, Miss.	470			470	30		500	500	181	681	1,181
Jefferson Barracks, Mo.	684	1		685	116		801	498	183	681	1,482
Kansas City, Mo.	505	2		507	146		653	444	235	679	1,332
Lincoln, Neb.	329			329	56		385	228	119	338	723
Little Rock, Ark.	609			609	63		672	726	140	866	1,538
Los Angeles, Calif.	845	11	1	857	163	2	965	624	984	1,608	2,773
Louisville, Ky.	670			670	148		818	1,046	202	1,248	2,066
Lyons, N. J.	1,067	18		1,085	76	4	1,165	801	367	1,168	2,333
Manchester, N. H.	119			119	31		150	136	38	174	324
Milwaukee, Wis.	818	11	9	838	151	1	990	506	247	843	1,833
Minneapolis, Minn.	1,093	12		1,105	117		1,222	607	186	793	2,015
Nashville, Tenn.	581			581	100		681	1,162	180	1,342	2,023
Newington, Conn.	506		2	508	43		551	305	131	436	987
New Orleans, La.	539		4	543	32	1	576	495	203	698	1,274
New York, N. Y.	3,134	160	2	3,296	222	3	3,521	1,841	209	2,050	5,571
Oklahoma City, Okla.	708		7	715	60		775	810	317	1,127	1,902
Philadelphia, Pa.	1,307	18		1,325	198	1	1,524	1,339	296	1,635	3,159
Phoenix, Ariz.	67			67	5		72	168	186	354	426
Pittsburgh, Pa.	1,026			1,026	145		1,171	970	232	1,202	2,373
Portland, Oreg.	374	2		376	54	2	432	239	226	465	897
Providence, R. I.	358	3		361	36		397	208	29	237	634
Reno, Nev.	22		1	23	23		23	20	30	50	78
Roanoke, Va.	542	2		544	41		585	595	139	734	1,319
Salt Lake City, Utah.	103			103	4		107	123	86	209	318
San Antonio, Tex.	445	2		447	40		487	528	403	931	1,413
San Francisco, Calif.	1,093	46		1,139	106	4	1,249	728	498	1,226	2,475
Seattle, Wash.	505			505	37		542	509	127	636	1,178
Sioux Falls, S. Dak.	154			154	15		169	134	43	177	346
Togus, Maine.	192			192	88	1	281	160	90	250	531
Tuscaloosa, Ala.	586			586	35		621	633	158	791	1,412
Wichita, Kans.	348		2	350	93		443	348	126	474	917
Central office:											
Washington, D. C. area.	350	1		351	47	3	401	379	306	685	1,086
United States possessions and foreign	355	3		358	76		434	1,327	204	1,531	1,965
Total	35,112	409	41	35,562	4,586	45	40,193	31,770	11,774	43,544	83,737

TABLE 49.—Action in connection with accounts of fiduciaries, excessive fees and commissions, amounts saved for beneficiaries for fiscal year 1936

Field office	Total amount of receipts	Total guardian commissions			Total attorneys' fees			Amount of estates	Total amount of funds			Embezzled and/or misappropriated	Total amount lost on deposits	Total amount lost on investments
		Allowed	Excessive recovered	Allowed over protest	Allowed	Excessive recovered	Allowed over protest		Estates invested	Invested illegally	Deposited in banking institutions			
Albuquerque, N. Mex.	\$179,281.67	\$4,336.96			\$2,474.08			\$566,021.47	\$463,650.55		\$102,370.92		\$1,312.00	\$200.00
Atlanta, Ga.	864,446.81	22,237.43	\$640.42		7,360.73	\$110.00		2,906,213.30	2,299,360.93	\$8,386.79	598,465.58			6,484.26
Baltimore, Md.	471,488.02	16,000.07	29.08	\$157.46	3,762.50		\$210.00	1,911,523.77	1,407,819.77		508,704.00			73.48
Batavia, N. Y.	2,041,710.77	64,245.10	3,245.73		53,739.91	405.73	250.00	4,568,247.69	2,744,204.86	7,195.00	1,816,847.89		595.00	3,496.84
Bay Pines, Fla.	353,327.84	8,647.22	29.82		2,155.34	35.00		1,040,864.17	829,194.15	5,937.87	265,732.15			287.50
Boise, Idaho	68,743.98	4,309.99	18.26	6.40	1,451.32			354,593.84	268,662.47		55,931.37			860.30
Boston, Mass.	1,572,755.48	45,948.40	324.62	1,184.15	18,452.07	1,025.00	3,085.35	5,893,372.20	5,845,553.54		44,818.66	16,419.13		
Burlington, Vt.	172,442.10	4,316.40		40.00	80.10			514,862.55	495,474.60		19,387.95			
Charlotte, N. C.	727,442.10	30,287.88	1,569.43		8,846.01			2,418,738.42	2,075,614.07		342,124.35	3,500.00	607.87	959.01
Cheney, Wyo.	97,821.21	2,979.33		9.81	928.00			585,811.95	322,655.72	76,217.99	186,988.24			31.07
Cincinnati, Ohio	1,101,833.48	39,090.04	798.44	1,151.37	8,170.17	53.61		3,890,764.85	3,103,352.04	422.71	786,990.10	57,056.37	516.19	
Cleveland, Ohio	1,181,100.74	41,317.27	749.97		9,046.18	747.79	315.00	4,027,041.23	2,936,162.27	31,616.78	1,059,262.18	19,571.28	814.08	4,060.56
Columbia, S. C.	429,008.36	15,724.74	178.61		2,523.17	65.00		1,369,653.78	1,127,283.32	18,941.65	223,428.81	1,452.50	109.18	
Dallas, Tex.	315,850.93	6,455.54	333.75		13,521.11			2,398,056.79	1,940,764.28		457,292.51	2,770.78	91.79	2,407.56
Denver, Colo.	393,486.10	11,128.04	215.14		7,109.15	80.00		1,241,306.95	1,047,546.17		193,760.78			2,895.46
Des Moines, Iowa	730,795.59	24,069.26	100.00	110.75	21,962.27	85.00		3,758,971.78	3,375,116.47	3,738.50	380,116.81		5,649.24	2,262.50
Detroit, Mich.	1,059,099.14	37,169.80	634.31	821.97	6,298.81	187.63	113.00	3,817,959.13	2,506,487.73	457,385.23	584,086.17	30,379.23	346.52	6,741.29
Fargo, N. Dak.	158,387.74	6,746.34			3,433.55			761,607.54	663,720.15		97,887.39			552.20
Ft. Harrison, Mont.	194,727.77	6,434.34			4,571.74			614,461.11	475,664.69		138,796.42			
Hines, Ill.	2,197,887.32	111,923.39	2,390.00	25.00	74,492.12	6,332.99		9,945,760.22	7,727,426.94	774,235.70	1,444,067.58		1,018.70	4,774.52
Huntington, W. Va.	318,848.83	11,815.04	222.22		750.15	1.00		1,237,286.79	1,036,660.69	34,684.25	135,941.85	1,825.62		
Indianapolis, Ind.	1,024,062.96	38,496.37	400.15		40,633.96	105.00		4,578,709.21	3,729,416.31	248,977.67	600,315.23	135.66	14.37	883.99
Jackson, Miss.	594,853.60	33,279.85	68.83	1,493.20	27,569.90	12.84		1,834,457.14	1,189,124.50	47,483.83	597,848.81	3,535.01	2,675.62	775.00
Jefferson Barracks, Mo.	762,431.84	24,239.11	137.16		9,578.94			2,935,165.12	2,551,059.78		404,105.34			350.00
Kansas City, Mo.	549,931.00	15,377.68	235.54		4,470.25	707.66		2,024,876.42	1,703,248.08	31,800.39	289,827.95	25,244.79		
Lincoln, Nebr.	377,701.83	11,743.68	171.09	69.25	2,765.05	102.00		1,747,135.87	1,503,050.52	2,401.08	241,684.27		65.67	1,270.44
Little Rock, Ark.	626,032.72	24,790.12	436.31		2,067.63	10.00		1,684,132.71	1,393,035.08	2,313.65	288,784.58	7,811.78	4,516.26	6,814.38
Los Angeles, Calif.	1,192,734.87	37,107.58	30.00	58.47	28,127.62			2,612,785.65	2,335,604.04	4,662.00	272,519.61			15,389.57
Louisville, Ky.	854,111.39	32,911.62	895.04	722.67	6,405.61	49.85	125.00	3,210,967.53	2,719,969.34	6,210.03	484,788.16	11,692.47	633.54	4,613.19
Lyons, N. J.	1,447,106.32	44,740.65			4,135.00			2,626,615.29	1,756,446.27	4,585.12	865,583.90			267.19
Manchester, N. H.	126,789.93	2,792.36	89.73		242.50			641,294.62	638,275.87	3,018.75				
Milwaukee, Wis.	1,020,659.71	31,046.70	400.80		8,410.52	4.22		5,205,885.75	4,383,218.12	1,141.61	821,526.02		193.32	11,136.76
Minneapolis, Minn.	996,092.77	34,860.04	326.63		10,900.75	50.00	277.50	4,706,376.20	4,126,695.20	2,090.63	577,590.37	4,396.42		1,680.26
Nashville, Tenn.	882,811.91	27,904.07	862.88	1,023.77	8,780.60	320.00	125.00	2,739,540.59	2,246,380.30	37,449.04	455,711.25	10,663.20	344.35	329.03
Newington, Conn.	398,785.11	11,899.62	54.89		575.00			1,571,880.52	1,522,755.15		49,125.37			136.06
New Orleans, La.	678,179.99	13,678.89			5,443.86			1,119,450.11	1,308,291.32		411,158.79		34.98	2,300.20
New York, N. Y.	2,880,605.50	74,383.03	846.37		63,501.56	5,620.54		13,127,382.05	8,007,995.86		5,119,386.19			10,740.91
Oklahoma City, Okla.	923,978.88	26,359.27	608.08	758.69	14,877.61	200.00	500.00	3,207,183.87	2,663,541.19	388.00	543,254.68		1,771.13	
Philadelphia, Pa.	2,700,577.40	103,402.09	960.42		23,764.54	95.00	75.00	5,115,187.84	3,976,355.14	43,249.24	1,095,583.46	8,571.04		4,344.41

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TABLE 49.—Action in connection with accounts of fiduciaries, excessive fees and commissions, amounts saved for beneficiaries for fiscal year 1936—Continued

Field office	Total amount of receipts	Total guardian commissions			Total attorneys' fees			Amount of estates	Total amount of funds			Embezzled and/or misappropriated	Total amount lost on deposits	Total amount lost on investments
		Allowed	Excessive recovered	Allowed over protest	Allowed	Excessive recovered	Allowed over protest		Estates invested	Invested illegally	Deposited in banking institutions			
Phoenix, Ariz.....	\$331,935.85	\$2,435.73			\$1,213.39			\$669,729.00	\$557,281.80		\$112,447.20			
Pittsburgh, Pa.....	1,538,674.93	55,302.55	\$322.71		18,464.49	\$15.00		3,097,608.17	2,633,070.63	\$5,273.60	450,263.94			\$3,370.62
Portland, Oreg.....	393,046.64	15,964.11		\$38.95	12,794.61		\$85.00	1,275,489.28	1,003,972.66	4,139.71	267,376.89	\$2,156.78		2,789.33
Providence, R. I.....	309,699.25	9,825.58		335.00	1,443.99			1,410,320.55	1,377,279.45		33,041.10			
Reno, Nev.....	12,962.86	485.53			300.00			52,673.05	37,218.38		15,454.67			
Roanoke, Va.....	730,051.68	29,038.55	165.58		3,815.38			2,355,211.52	2,119,225.55	7,268.93	228,717.04		\$809.47	927.06
Salt Lake City, Utah.....	134,366.21	2,452.05			3,954.00	50.00		409,684.18	335,178.30		74,505.88	765.00	202.81	
San Antonio, Tex.....	496,855.63	9,041.35	734.43		9,655.26			1,539,419.49	1,236,770.52	4,155.80	298,493.17	116.51		563.81
San Francisco, Calif.....	991,682.85	39,599.27	957.95	685.99	52,963.60	633.58		4,102,100.02	3,401,138.06	3,811.12	697,149.94	2,512.93		5,445.94
Seattle, Wash.....	491,854.33	18,651.77	2,582.06	381.00	7,662.90	430.00		2,060,147.84	1,920,783.90	1,757.50	137,606.44	10,463.19	141.48	546.25
Sioux Falls, S. Dak.....	159,052.24	4,495.40	66.81	45.22	2,580.53		200.00	664,644.44	546,675.27	12,954.83	105,014.34			3,775.14
Togus, Maine.....	255,633.57	8,796.02	72.09	45.00	2,140.18			852,302.61	381,639.01		470,663.60			66.85
Tuscaloosa, Ala.....	690,378.64	19,501.68	577.91	220.83	10,573.51	50.00		1,794,733.71	1,376,310.74	5,394.26	413,028.71		1,035.49	
Wichita, Kans.....	317,628.22	7,192.05			1,557.50	50.00		1,244,300.48	1,053,145.84		191,154.64			
Central office:														
Washington, D. C., area.....	412,857.83	9,725.95	76.32		1,734.58	125.00		1,747,058.47	1,414,161.54		332,896.93	7,590.15		
United States possessions and foreign.....	294,917.12	9,116.36	12.36		6,101.39	225.00		676,516.74	373,018.38	250.00	303,248.36			
Total.....	40,240,042.37	1,345,899.26	23,558.94	9,534.07	650,393.72	17,899.38	5,446.85	139,084,085.55	110,244,708.35	1,902,538.66	26,936,838.54	252,060.65	22,474.36	115,094.31

CONSTRUCTION TABLES

TABLE 50.—Statement showing by State and location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1935 and 1936 and the authorized or proposed development of facilities under present appropriations through the fiscal year 1938 (the program for 1937 and 1938 is tentative and is complete with the exception of the 350-bed facility authorized for middle Tennessee and the 250-bed facility authorized for Alabama)

State and location	Beds available June 30, 1935		Additions fiscal year 1936		Beds available June 30, 1936		Additions fiscal year 1937		Beds available June 30, 1937		Additions fiscal year 1938		Beds available June 30, 1938	
	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary
Alabama:														
Tuscaloosa.....	346				346				346					346
Tuskegee.....	1,136				1,136		365		1,501					1,501
Arizona:														
Tucson.....	358				358				358					358
Whipple.....	600				600				600					600
Arkansas:														
Fayetteville.....	258				258				258					258
North Little Rock.....	820				820		513		1,333					1,333
California:														
Livermore.....	312				312		30		342					342
Los Angeles.....	1,232	5,261		1 68	1,232	5,193	548		1,780	5,193		75		1,780
Palo Alto.....	1,060				1,060				1,060					1,060
San Fernando.....	244				244				244					244
San Francisco.....	336				336				336					336
Colorado: Fort Lyon.....	699				699		1 56		643		164			807
Connecticut: Newington.....	266				266				266		35			301
District of Columbia; Wash- ington.....	327				327				327					327
Florida:														
Bay Pines.....	197	392			197	392			197	392	290		400	487
Lake City.....	307				307		1 7		300		80			380
Georgia:														
Atlanta.....	200				200				200		80			280
Augusta.....	1,055				1,055		30		1,085					1,085
Idaho: Boise.....	302				302		1 77	73	225	73				225
Illinois:														
Danville.....	562		1,088		1,650		126		1,776		126			1,902
Dwight.....	225				225				225					225
Hines.....	1,750				1,750				1,750					1,750
North Chicago.....	1,135				1,135				1,135					1,135
Indiana:														
Indianapolis.....	173		1 1		172				172					172
Marion.....	1,500				1,500				1,500		134			1,634

¹ Decrease.

TABLE 50.—Statement showing by State and location, the hospital and domiciliary beds under the control of the Veterans' Administration at the close of the fiscal years 1935 and 1936 and the authorized or proposed development of facilities under present appropriations through the fiscal year 1938 (the program for 1937 and 1938 is tentative and is complete with the exception of the 350-bed facility authorized for middle Tennessee and the 250-bed facility authorized for Alabama)—Continued.

State and location	Beds available June 30, 1935		Additions fiscal year 1936		Beds available June 30, 1936		Additions fiscal year 1937		Beds available June 30, 1937		Additions fiscal year 1938		Beds available June 30, 1938	
	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary	Hospital	Domi- ciliary
Iowa:														
Des Moines.....	300				300				300				300	
Knoxville.....	851				851		210		1,061		164		1,225	
Kansas:														
Wichita.....	166		1		165				165				165	
Wadsworth.....	741	2,205			741	2,205			741	2,205			741	2,205
Kentucky:														
Lexington.....	256				256		3		259		314		573	
Outwood.....	375				375				375				375	
Louisiana: Alexandria.....	439				439		26		465		100		565	
Maine: Togus.....	277	819	17		294	819		140	294	779		382	294	1,161
Maryland: Perry Point.....	1,015				1,015		305		1,320				1,320	
Massachusetts:														
Bedford.....	813				813		324		1,137				1,137	
Northampton.....	611				611		200		811				811	
Rutland Heights.....	472		1		471				471				471	
Michigan:														
Camp Custer.....	835				835				835		166		1,001	
Detroit.....											350		350	
Minnesota:														
Minneapolis.....	642				642				642				642	
St. Cloud.....	746		6		752				752		294		1,046	
Mississippi:														
Biloxi.....	207	350			207	350			207	350		350	207	700
Gulfport.....	630		2		628				628		164		792	
Missouri:														
Excelsior Springs.....	252				252				252				252	
Jefferson Barracks.....	372				372				372		50		422	
Montana: Fort Harrison.....	438				438		203		145				145	
Nebraska: Lincoln.....	197				197				197				197	
Nevada: Reno.....											27		27	
New Jersey: Lyons.....	895				895				895		632		1,527	
New Mexico:														
Albuquerque.....	259				259				259				259	
Fort Bayard.....	450				450				450				450	
New York:														
Batavia.....	297				297				297		35		332	

Bath.....	395	1,111			395	1,111		1,158	395	953	8	253	403	1,206
Bronx.....	950		23		973				973				973	
Canandaigua.....	468				468		647		1,115				1,115	
Castle Point.....	479				479		15		494				494	
Northport.....	1,392				1,392				1,392		828		2,220	
Sunmount.....	520				520				520				520	
North Carolina: Oteen.....	850				850				850				850	
North Dakota: Fargo.....	100				100				100				100	
Ohio:														
Chillicothe.....	944				944				944		328		1,272	
Dayton.....	1,114	3,109		141	1,114	2,968			1,114	2,968	176	75	1,290	3,043
Oklahoma: Muskogee.....	443				443				443		31		474	
Oregon:														
Portland.....	385		14		381		11		380				380	
Roseburg.....	191	350			191	350	350	1,350	541				511	
Pennsylvania:														
Aspinwall.....	505				505				505				505	
Coatesville.....	1,136				1,136		323		1,459				1,459	
South Carolina: Columbia.....	304				304				304		405		709	
South Dakota: Hot Springs.....	243	393	145	36	198	429	60	40	258	469			258	469
Tennessee:														
Memphis.....	450				450				450				450	
Mountain Home.....	565	2,743		1,144	565	1,599		20	585	1,599			585	1,599
Texas:														
Legion.....	433				433			136	397				397	
Waco.....	308				308			629	937				937	
Utah: Salt Lake City.....	104				104				104				104	
Vermont: White River Junction.....											100		100	
Virginia:														
Kecoughtan.....	810	1,539			810	1,539			810	1,539			810	1,539
Roanoke.....	472				472		163		635		328		963	
Washington:														
American Lake.....	676				676				676				676	
Walla Walla.....	400				400				400				400	
West Virginia: Huntington.....	210				210				210				210	
Wisconsin:														
Mendota.....							300		300				300	
Milwaukee.....	1,304	1,801			1,304	1,801			1,304	1,801			1,304	1,801
Wyoming:														
Cheyenne.....	108				108				108		250		358	
Sheridan.....	598				598				598				598	
Total.....	44,793	20,073	1,134 154	36 1,353	45,873	18,756	5,187 1470	113 1548	50,590	18,321	5,659	1,535	56,249	19,856

¹ Decrease.

TABLE 51.—Statement of the amounts expended or obligated for individual projects under appropriations for hospital and domiciliary construction, from Mar. 3, 1919, to date, together with amounts expended for betterments out of annual appropriations of the former Veterans' Bureau and the Veterans' Administration, June 30, 1936

Location	Public, 326, 65th; and subsequent deficiency appropriations \$11,393,682.60 1	Public, 384, 66th; first Langley Act \$18,600,000.00	Public, 194, 67th; second Langley Act \$18,000,000.00	Public, 197, 68th; third Langley Act H. F. S. 24-26 \$3,850,000.00	Public, 197, 68th; Public, 197, 68th; H. F. S. 26-27 \$8,003,000.00 2	Public, 587, 68th; Public, 480, 70th; H. F. S. 4 and 5 N. Y. \$13,000,000.00 3	Public, 480, 70th; fifth act H. F. S. 28-29 \$7,000,000.00
Alabama: Tuskegee.....		\$1,985,252.00					
Arizona:						\$1,000.00	\$271,234.00
Tucson.....							
Whipple.....	\$28,354.95	555,185.80				1,150,351.17	275,733.97
Arkansas: North Little Rock.....		238,950.17					
California:							296,814.11
Camp Kearney (closed).....	26,907.24		\$1,351,211.25				
Livermore.....							
Palo Alto.....	159,546.88	1,250,400.00				174,076.33	
San Fernando.....			103,409.33	\$1,150,251.27			
Colorado: Fort Lyon.....						299,604.25	
Connecticut:							
New Haven (closed).....	23,227.76						
Newington.....							
District of Columbia:						1,198,589.61	
Washington.....	959,744.00						
Walter Reed (Army).....					\$378,006.03	225,499.23	271,561.02
Florida:							
Jacksonville (closed).....	28,958.60						
Lake City.....	146,894.08	256,821.04					
Georgia:							
Atlanta.....	202,027.94					509,279.89	
Augusta.....	42,856.27	819,126.66					
Idaho: Boise.....	111,826.25						
Illinois:							
Dwight.....			291,492.06				
Hines.....	3,343,414.74						
North Chicago.....				1,048,637.97		433,423.15	865,533.55
Indiana: Marion.....		161,219.97				801,431.90	
Iowa: Knoxville.....			1,205,652.09				245,889.25
Kansas: Wadsworth.....		16,601.76				293.40	
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					
Maryland:						357,208.16	1,049,967.73
Fort McHenry (closed).....	67,614.54						
Perry Point.....	196,051.93	458,484.19					

Massachusetts:								
Bedford					1,022,995.99	671,331.19	329,903.09	6,000.00
Northampton			2,450,930.44					
Rutland Heights		786,601.37						
West Roxbury (closed)	71,566.40							
Michigan: Camp Custer			1,932,715.49					
Minnesota:				506,090.34	1,365,195.91			
Minneapolis						3,939.01	250,756.81	
St. Cloud			900,501.95					
Mississippi: 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)	4,141.90							
Montana: Fort Harrison	97,598.22							
Nebraska: Lincoln						954,034.00	75,000.00	
New Jersey:								
Cape May (closed)	21,999.29							
Lyons						60,138.60	1,838,681.85	
New Mexico:								
Deming (closed)	3,712.35							
Fort Bayard	38,411.30	960,273.41						
New York:								
Bronx		3,460,954.22						
Castle Point		2,482,745.27	1,610.72					
Dansville (closed)	7,504.63							
Fox Hills (closed)	83,829.64							
Hudson St. Hosp. (P. H. S.)	359,700.12							
Northport, L. I.			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: Oteen	11,913.48	419,679.91				145,263.84	628,228.82	
North Dakota: Fargo						11,679.50	238,859.48	
Ohio:								
Chillicothe				1,575,450.77		849.00	255,509.79	
Dayton		837,778.08						
Oklahoma: Muskogee				375,000.00	100,000.00			
Oregon: Portland							1,307,651.91	
Pennsylvania:								
Aspinwall		125,325.00	1,213,042.53			183,301.21	178,776.03	
Coatesville						1,592,383.58		
Parkview (closed)	12,643.50							
South Carolina: Greenville (closed)	610,242.89							
South Dakota: Hot Springs		977.02		532,375.66		36,764.00		
Tennessee: Memphis			872,817.06					

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, 1936—Continued

Location	Public, 326, 65th and subsequent deficiency appropriations \$11,393,682.60	Public, 384, 66th; first Langley Act \$18,600,000.00	Public, 194, 67th; second Langley Act \$17,000,000.00	Public, 197, 68th; third Langley Act H. F. S. 24-26 \$3,850,000.00	Public, 197, 68th; Public, 587, 68th; H. F. S. 26-27 \$8,000,000.00	Public, 587, 68th; Public, 480, 70th; H. F. S. 4 and 5 N. Y. \$13,000,000.00	Public, 480, 70th; fifth act H. F. S. 28-29 \$7,000,000.00
Texas:							
Corpus Christi (closed).....	\$139,296.11						
Houston (closed).....	42,182.28						
Legion.....					\$1,182,000.00		
Virginia:							
Norfolk (P. H. S.).....	889,831.78						
Sewalls Point (closed).....	69,542.38						
Washington:							
American Lake.....			\$1,382,983.78				\$65,950.00
Walla Walla.....		\$443,455.79					236,553.16
Wisconsin:							
Milwaukee.....		1,302,559.49					
Waukesha ?.....	466,393.69						
Wyoming: Sheridan.....		172,127.46					
Equipment.....	209,799.84	285,121.50					
Technical services.....	175,543.09	299,591.33	527,118.83	\$35,386.26	61,580.74	\$254,446.28	13,649.19
Surplus.....	189,169.28	25,916.08		3,882.80	\$ 350,000.00		37,601.18
Miscellaneous.....	15,703.75	65.10					
Total.....	11,393,682.60	18,600,000.00	17,000,000.00	3,850,000.00	8,000,000.00	13,000,000.00	7,000,000.00

Location	Public, 29, 71st; sixth act \$15,950,000.00	Public, 878, 71st; seventh act \$20,877,000.00	Public, 260, 74th Cong. \$21,250,000.00	Special acts for individual projects \$12,473,585.00	Public Works fund, total allocated \$3,066,650.00	Annual appropriations, fiscal years 1924 to 1936 \$22,300,863.20 *	General post fund \$947,886.18 †	Total \$175,319,666.98
Alabama:								
Tuscaloosa.....	\$980,961.22	\$137,462.02				\$25,799.65		\$1,144,222.89
Tuskegee.....		280,946.17	\$287,684.19		\$29,113.67	246,356.50		3,101,586.53
Arizona:								
Tucson.....	253,028.62					111,053.10		1,790,166.86
Whipple.....			25,000.00			142,189.14		750,729.89
Arkansas:								
Fayetteville.....		831,529.39				48,062.46		879,591.85
Hot Springs (Army).....	1,050,000.00							1,050,000.00
North Little Rock.....	194,174.52	600,000.00	304,816.91			905,195.65		2,539,951.36

California:									
Camp Kearney (closed)									26,907.24
Livermore	17,698.00							393,907.81	1,762,817.06
Los Angeles		434,504.70	3,455.00	\$3,164,396.07	39,756.73			244,064.18	3,966,182.96
Palo Alto		7,000.00		49,837.59				1,589,759.39	3,230,620.19
San Fernando								123,964.00	1,377,624.60
San Francisco	1,000,000.00	239,594.24						24,793.00	1,264,387.24
Colorado: Fort Lyon		441,436.34	45,000.00					111,688.00	897,728.59
Connecticut:									
New Haven (closed)									23,227.76
Newington		119,689.26						71,313.45	1,389,592.32
District of Columbia:									
Washington								584,365.54	1,769,608.77
Walter Reed (Army)									1,149,567.05
Florida:									
Bay Pines				1,046,082.90				148,304.81	1,338,905.52
Jacksonville (closed)									28,958.60
Lake City								291,771.73	695,486.85
Georgia:									
Atlanta								136,309.96	937,617.79
Augusta	219,906.14	216,422.87			9,759.22			1,266,423.58	2,574,499.74
Idaho: Boise		241,332.35						234,537.30	587,695.90
Illinois:									
Danville		556,852.74		\$ 883,739.81	56,881.14			96,878.50	1,631,544.42
Dwight								27,793.70	319,285.76
Hines	75,792.87	61,542.28		492,261.14				1,936,849.66	7,208,817.39
North Chicago	587,590.84							838,588.59	3,276,249.30
Indiana:									
Indianapolis	550,000.00	74,311.32						35,469.61	659,780.93
Marion				691,165.54	39,498.42			246,842.05	1,138,725.98
Iowa:									
Des Moines		916,997.31						64,266.93	981,261.24
Knoxville	348,889.30		216,808.00					95,493.18	2,113,025.22
Kansas:									
Wadsworth		1,161,795.25						66,547.18	1,252,881.19
Wichita	597,852.74	162,792.67						17,098.20	777,743.61
Kentucky:									
Lexington		97,175.95						63,551.79	1,158,359.41
Outwood								188,095.00	2,398,127.23
Pikesville (abandoned)									15,280.88
Louisiana: Alexandria								125,465.20	1,697,958.41
Maine: Togus				609,798.29	1,128,475.51			200,359.91	1,940,714.46
Maryland:									
Fort McHenry (closed)									67,614.54
Perry Point	193,626.68	290,998.31	255,720.73	149,577.80				1,450,491.00	2,994,950.64
Massachusetts:									
Bedford	327,454.19	306,380.16	475,772.00					251,006.74	3,384,843.36
Northampton								480,938.11	2,966,028.92
Rutland Heights		381,128.01			28,160.37			887,852.33	2,055,681.71
West Roxbury (closed)				23,405.32					94,971.72
Michigan: Camp Custer	420,921.79							220,255.28	2,573,892.56

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, 1936—Continued

Location	Public, 29, 71st; sixth act \$15,950,000.00	Public, 878, 71st; seventh act \$20,877,000.00	Public, 260, 74th Cong. \$21,250,000.00	Special acts for individual projects \$12,473,585.00	Public Works fund, total allocated \$3,006,650.00	Annual appro- priations, fiscal years 1924 to 1936 \$22,300,863.20	General post fund \$647,886.18	Total \$175,349,666.98
Minnesota:								
Minneapolis		\$87,641.90				\$185,594.39		\$2,144,522.54
St. Cloud	\$17,525.18	221,433.00				271,615.00		1,665,770.95
Mississippi:				\$893,917.10			\$109,023.21	1,163,685.53
Biloxi		73,897.32				86,847.90		1,617,182.72
Gulfport	449,739.25					337,227.11		
Missouri:								955,966.51
Excelsior Springs						43,061.00		1,532,583.12
Jefferson Barracks						189,451.67		4,141.60
St. Louis (closed)								858,268.94
Montana: Fort Harrison		337,888.39				422,782.33		1,186,055.41
Nebraska: Lincoln		89,067.62				67,953.79		
New Jersey:								21,999.29
Cape May (closed)								3,110,798.31
Lyons	1,038,073.77					173,904.09		
New Mexico:								3,712.35
Deming (closed)								1,215,028.25
Albuquerque	1,160,901.79					54,126.46		1,039,255.21
Fort Bayard						100,570.00		
New York:					\$61,750.27			154,711.36
Bath						92,961.09		915,852.74
Batavia		800,838.96				115,013.78		4,204,460.99
Bronx	441,719.30				66,799.50	234,987.97		2,727,685.90
Canandaigua	1,557,761.18		\$1,071,991.34			97,933.38		2,737,682.01
Castle Point	6,725.17					246,600.85		7,594.63
Dansville (closed)								83,829.64
Fox Hills (closed)								359,700.12
Hudson St. Hosp. (P. H. S.)								4,856,379.04
Northport, L. I.	810,407.05		915.95			229,040.65		217,779.93
Stapleton (P. H. S.)								2,519,017.88
Sunmount		174,160.45				527,931.00		2,768,505.73
North Carolina: Oteen		514,807.49		96,955.81		951,656.38		385,400.17
North Dakota: Fargo		51,966.52				82,894.67		
Ohio:								2,893,490.60
Chillicothe		439,245.98				622,435.06		2,587,934.63
Dayton		53,551.20		1,449,146.56	32,222.02	212,019.69	3,217.08	686,198.26
Oklahoma: Muskogee						211,198.26		
Oregon:								1,446,429.94
Portland		77,676.03				61,102.00		1,192,989.54
Roseburg				1,056,260.19		13,979.00	122,750.35	

Pennsylvania:								
Aspinwall		402,483.65				276,802.71		2,200,955.10
Coastesville	148,507.95	876,796.62	549,875.89			125,881.22		3,472,221.29
Parkview (closed)								12,643.50
South Carolina:								
Columbia		1,025,340.37				47,910.06		1,073,250.43
Greenville (closed)								610,242.89
South Dakota: Hot Springs								
Tennessee:		300.00				36,868.00		607,284.68
Memphis	396,435.31					210,811.18		1,480,063.55
Mountain Home			50,343.72	629,787.21	13,512.53	21,610.00		715,253.46
Texas:								
Corpus Christi (closed)								139,296.11
Houston (closed)								42,182.28
Legion								1,413,946.23
Waco	1,391,916.03	872,966.60	270,247.58			231,946.23		1,413,946.23
Utah: Salt Lake City								
Virginia:	464,057.75					16,409.00		2,551,539.21
Kecoughtan						19,859.00		483,916.75
Norfolk (P. H. S.)				51,208.61	49,993.95	239,320.00	25,872.31	366,394.87
Roanoke		284,448.40	319,639.00					889,831.78
Sewells Point (closed)					1,364,662.30	58,401.23	115,889.16	2,143,040.09
Washington:								
American Lake		164,656.00						69,542.38
Walla Walla		96,686.71				390,624.58		2,004,214.36
West Virginia: Huntington								
Wisconsin:	669,869.12	150,000.00				278,450.00		1,055,145.66
Milwaukee	5,906.27	283,968.63		17,499.85	62,852.57	125,832.49		975,701.61
Waukesha ⁷						171,482.00		1,844,268.81
Wyoming:								
Cheyenne		448,177.79				28,998.00		495,391.69
Sheridan		218,519.64				22,863.77		471,041.56
Equipment								
Technical services	414,363.19	588,747.67	226,810.58	189,750.00		369,602.00		760,249.10
Surplus	9,662.00	34,097.12		178,727.88				494,921.34
Unobligated	118,532.78	4,932,794.17	17,145,919.11	800,067.33	16,888.42			2,786,987.16
Miscellaneous		14,950.43			6,323.38			845,944.76
								23,003,636.77
								30,719.28
Total	15,950,000.00	20,877,000.00	21,250,000.00	12,473,585.00	3,006,650.00	22,300,863.20	647,886.18	175,319,666.98

¹ 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.

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

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

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

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

⁶ Balance from Roseburg that was made generally available by Public, No. 2, 74th Cong. Feb. 2, 1935.

⁷ Annexed to Milwaukee July 9, 1931.

⁸ This is the amount appropriated for the Evergreen School for the Blind.

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ASSETS							
<i>Ledger assets</i>							
Book value of bonds, amortized.....	229,571,190.93	210,874,052.51	161,309,717.23	130,230,578.86	134,174,203.27	155,148,437.47	178,450,921.00
Policy loans.....	36,584,274.09	52,130,189.71	70,530,207.84	89,660,178.99	110,642,090.88	121,763,599.55	127,579,849.54
Adjusted-service certificate loans.....	85,570,332.73	149,651,088.12	241,911,567.84	329,095,246.50	396,577,661.32	439,797,265.45	472,969,707.40
Cash on hand.....	8,447,054.84	12,151,961.25	15,965,401.96	2,901,310.19	2,073,433.97	7,646,286.37	8,188,867.43
Total ledger assets as per "balance" under income and disbursements.....	360,172,852.59	424,807,291.59	490,016,984.07	551,900,091.37	609,523,765.03	724,272,066.82	787,219,345.37
<i>Nonledger assets</i>							
Interest accrued on bonds, loans, and deferred premiums.....	8,044,287.05	11,139,981.79	14,278,094.53	19,468,395.84	21,645,967.16	19,354,545.04	19,997,274.39
Premiums due (grace period).....	632,020.61	493,861.62	472,522.26	134,110.90	499,066.85	486,094.75	447,194.57
Premiums in course of collection through Government departments.....	487,031.17	427,456.95	428,142.53	448,827.80	469,974.32	481,408.62	530,249.47
Due from United States on account of the extra hazards of military and naval service.....	81,703.17	83,518.50	88,205.52	242,427.79	92,119.26	90,205.11	70,871.82
Policy liens.....	9,245,042.00	12,144,318.86	15,266,964.84	20,385,038.77	22,707,127.59	20,412,253.52	21,045,851.68
Total nonledger assets.....	369,417,894.59	436,952,110.45	505,283,948.91	572,285,130.14	632,230,892.62	744,522,477.94	808,265,200.05
Total assets.....	729,590,747.18	861,759,402.04	995,300,933.00	1,124,185,221.51	1,241,754,657.65	1,468,794,544.76	1,595,484,545.42
LIABILITIES							
Reserves.....	323,690,924.00	380,975,579.00	440,821,441.00	501,660,380.00	558,642,893.00	664,876,638.90	723,629,394.14
Present value of future installments on claims.....	22,376,932.43	29,635,220.93	36,322,257.37	42,129,283.99	50,575,735.82	60,463,669.40	65,363,443.07
Claims in process of settlement.....	4,949,669.10	2,808,433.71	3,785,798.59	4,670,299.96	3,510,935.12	2,944,128.43	2,863,096.00
Premiums paid in advance.....	7,793,699.41	10,932,572.40	10,188,034.13	9,200,728.94	8,435,400.08	8,153,318.65	7,884,643.10
Dividends deposited with interest.....	190,588.20	247,050.12	342,660.99	436,465.22	522,889.16	638,508.41	7,389,324.93
Advance payments from War Department.....	447,573.35	428,960.68	428,889.48	442,993.77	460,542.57	477,383.40	461,801.21
Appropriated for payment of dividends.....	6,300,000.00	7,300,000.00	8,200,000.00	7,875,000.00	3,650,000.00	6,689,000.00	6,950,000.00
Other liabilities.....	170,915.38	122,826.45	85,436.68	127,104.44	148,920.48	241,885.08	321,287.60
Unassigned funds.....	4,397,592.72	4,500,807.16	5,109,430.67	5,742,873.82	6,283,576.39	744,522,477.94	808,265,200.05
Total liabilities.....	369,417,894.59	436,952,110.45	505,283,948.91	572,285,130.14	632,230,892.62	744,522,477.94	808,265,200.05