

APPENDIX 19.—GOVERNMENTAL EXPENDITURES FOR PUBLIC-AID PROGRAMS, BY SOURCE OF FUNDS AND BY PROGRAM, FISCAL YEARS 1932-40

In various places in this report it has been pointed out that the selection of the programs for inclusion under the term "public aid" must be, at least in part, an arbitrary one. While this is true in regard to the general scope of this report, it applies with particular force in the field of financing. Problems of a purely technical nature, such as the difficulties of allocating certain expenditures to broad objectives or by level of government, as well as social-economic interpretation of public-finance phenomena, necessarily affect the inclusion or exclusion of certain programs and expenditures. The allocation and distribution of governmental expenditures for public-aid purposes adopted in this appendix and in Chapters X and XI, for which this appendix supplies the basic data, were made with a view toward the general purpose of the discussion of the financial aspects of public-aid programs emerging and operating during the decade 1930-40. This general purpose is to show how and to what extent the operation of public-aid programs has affected fiscal operations and policies and has in turn been affected by them.

In order to facilitate an orderly arrangement of the various expenditure figures, the programs included in this appendix have been classified as means-test and non-means-test programs. (See also Chapter V, Table 3.)

The first group of programs, in which proof of individual or family need is an eligibility requirement, consists of the following: Loans and grants to States, municipalities, etc., by the Reconstruction Finance Corporation; Federal Emergency Relief Administration; distribution of surplus commodities; Farm Security Administration grants (including the cost of administration of FSA loans, but not the loans themselves, which are repayable); direct general relief under State and local plans; the three special assistances (old-age assistance, aid to dependent children, and aid to the blind); and the work-relief programs (Work Projects Administration and its predecessor, the Works Progress Administration; National Youth Administration; and Civilian Conservation Corps). The Civil Works Administration is included in this category because a large proportion of its employees are known to have come from relief programs.

The second group of programs, which are based on the presumptive need of recipients, consists of the non-means-test programs comprising the social insurances. Expenditures under social-insurance legislation consist of unemployment compensation and old-age and survivors insurance under the Social Security Act;

unemployment insurance and retirement, disability, and survivors' benefits under railroad legislation; and governmental workmen's compensation. It should be noted that social-insurance expenditures represent actual payments to beneficiaries and administrative cost and do thus not relate to the amounts collected by the governments concerned in the form of wage and payroll taxes. Workmen's compensation expenditures incurred by other than governmental insurance carriers are not included in the figures in this table because, even though workmen's compensation is definitely a form of social insurance, the organization and legislation of workmen's compensation is closely tied up with private insurance principles, such as elective coverage by employers, the nature of the insurance carriers which in many instances are private insurance companies rather than public agencies, and the great variety of workmen's compensation plans in the various States.

Expenditures for the second group of programs include also the governmental costs of certain services which are so closely related to and needed for the administration of the social insurances that they have come to be considered a more or less integral part of the insurances. This is obvious in the case of the expenditures for medical care, hospitalization, and burial costs in connection with workmen's compensation. Furthermore, the public employment service has become intimately related to the unemployment compensation program and is, therefore, included in the second group of programs beginning with the year in which unemployment compensation funds were made available for the expansion of the employment service in order to meet the needs of the unemployment compensation program.

It is important to note that the expenditures given in this appendix include costs of administration, so that the amounts cited cannot be directly compared with those shown in Appendix 20, which exclude costs of administration. Furthermore, for the reasons given in Appendix 20, the data in the latter appendix do not include the expenditures for the Civilian Conservation Corps, nor do they include the cost of workmen's compensation payments, hospitalization, medical care, and burial, while all these figures are included in the totals and individual items of this appendix.

For a discussion of the reasons for exclusion of PWA and emergency public works, see Chapter I, above. See also Chapter X, footnote 1.

It is obviously impossible, within the scope of an appendix whose proportions have to be held to a minimum, to indicate in detail the methods used in the com-

pilation of the various figures in the tables. Citations have therefore been limited to an indication of the source materials from which they were arrived at, *i. e.*, whether they are based on estimates or on published sources. It is also indicated whether the estimates were

made by government agencies other than the staff of the Committee on Long-Range Work and Relief Policies. Details on source materials and methods of computation have been mimeographed and are in the files of the National Resources Planning Board.

Governmental expenditures for public-aid programs, including cost of administration, by source of funds and by program, fiscal years 1932-1940^a

A. COMBINED FEDERAL, STATE, AND LOCAL EXPENDITURES^b

[Thousands of dollars]

Program	Fiscal year ending June 30—								
	1932	1933	1934	1935	1936	1937	1938	1939	1940
Total governmental expenditures ^c	207,562	739,481	2,544,753	3,018,287	3,092,019	3,516,432	3,635,551	4,945,865	4,455,145
I. Programs requiring proof of individual or family need ^e	189,851	723,365	2,530,482	2,997,616	3,070,427	3,459,313	3,279,713	4,268,371	3,706,950
A. General relief programs ^e	118,700	638,330	1,134,000	2,448,403	1,031,569	527,822	599,457	646,049	702,308
1. Reconstruction Finance Corporation (Loans and grants to States, municipalities, etc. under the Act of July 21, 1932 for relief)		298,074	487						
2. Federal Emergency Relief Administration (Exclusive of surplus commodities)		37,910	667,299	1,737,907	487,428	8,242	98	704	541
3. Surplus commodities ^e		34,241	108,104	188,944	21,776	16,499	50,373	67,099	134,209
4. Farm Security Administration: grants and administration of rehabilitation loans ^e					20,316	39,883	28,200	29,785	32,258
5. Direct relief under State and local administrations ^e	118,700	268,105	358,110	521,552	502,049	463,198	520,786	548,461	535,300
B. Special public assistances	71,151	76,261	77,742	102,377	154,043	343,620	501,556	590,530	637,163
1. Administration ^f	5,905	6,328	6,452	8,234	12,210	27,348	39,651	46,382	44,127
2. Payments to recipients	65,246	69,933	71,290	94,143	141,833	316,272	461,905	544,148	593,036
(a) Old-age assistance	20,782	25,621	27,071	47,193	88,866	244,233	359,787	417,081	449,298
(b) Aid to dependent children	39,503	38,777	38,044	39,224	43,155	58,503	84,118	106,627	122,553
(c) Aid to the blind	4,961	5,535	6,175	7,726	9,812	13,536	18,000	19,840	21,185
C. Work-relief programs		8,774	331,941	435,509	435,509	2,587,574	2,178,478	3,031,570	2,367,467
1. Work Projects Administration ^b			331,941	435,509	435,509	2,587,574	2,178,478	3,031,570	2,367,467
2. National Youth Administration ^b						1,361,034	1,795,302	2,656,217	1,976,499
3. Civilian Conservation Corps		8,774	986,799	11,327	676	36,824	56,793	84,967	107,723
D. Civil Works Administration						486,281	385,808	290,386	283,245
II. Programs based on the presumptive need of members of certain population groups	17,711	16,116	14,271	20,671	21,592	57,119	355,838	677,494	748,195
A. Social insurances	14,751	13,499	12,093	15,892	17,102	46,353	331,467	643,283	712,668
1. Social Security Act					1,644	25,678	231,226	514,978	557,550
(a) Unemployment compensation ^f					1,158	11,520	210,469	485,146	523,598
(b) Old-age and survivors' insurance ^d					486	14,158	20,757	29,832	33,952
2. Railroad Retirement and Railroad Unemployment Insurance Acts ^d					270	5,477	82,462	109,119	135,282
3. Workmen's compensation payments	14,751	13,499	12,093	15,892	15,188	15,198	17,779	19,186	19,836
B. Services necessary to the administration of social-insurance programs	2,960	2,617	2,178	4,779	4,490	10,766	24,371	34,211	35,527
1. Employment services ^b						4,650	19,094	27,225	28,131
2. Medical care, hospitalization, and burial costs, workmen's compensation ^l	2,960	2,617	2,178	4,779	4,490	6,116	5,277	6,986	7,396

B. FEDERAL EXPENDITURES^b

Total governmental expenditures ^e	4,411	383,115	2,007,363	2,382,358	2,310,199	2,535,007	2,252,517	3,091,120	2,558,348
I. Programs requiring proof of individual or family need ^e		378,909	2,003,792	2,373,687	2,300,607	2,491,877	2,092,882	2,874,733	2,309,352
A. General-relief programs ^e		370,225	775,890	1,926,851	529,520	64,624	78,671	97,588	167,008
1. Reconstruction Finance Corporation (Loans and grants to States, municipalities, etc. under the Act of July 21, 1932 for relief) ^l		298,074	487						
2. Federal Emergency Relief Administration (Exclusive of surplus commodities)		37,910	667,299	1,737,907	487,428	8,242	98	704	541
3. Surplus commodities		34,241	108,104	188,944	21,776	16,499	50,373	67,099	134,209
(a) Farm Credit Administration: distribution of wheat and cotton for relief		34,241							
(b) Surplus Marketing Administration, Dept. of Agriculture ⁷			108,104	188,944	21,776	16,499	50,373	67,099	134,209
4. Farm Security Administration: grants and administration of rehabilitation loans ^e					20,316	39,883	28,200	29,785	32,258
(a) Grants					14,319	34,733	24,200	23,668	25,151
(1) Administration of grants ⁹					969	1,000	881	944	1,007
(2) Grants ⁹					13,350	33,733	23,319	22,724	24,054
(b) Rehabilitation loans					92,655	70,906	74,562	125,296	104,783
(1) Administration of loans ⁴					5,997	5,150	4,000	6,117	7,107
(2) Loans ⁹					86,658	65,756	70,562	119,149	97,676
B. Special public assistances					20,468	144,702	215,107	246,933	284,475
1. Administration					1,208	9,351	14,045	15,998	18,349
(a) Bureau of Public Assistance, Social Security Board ¹⁰					249	1,827	2,455	2,409	2,698
(b) Federal share of State and local administration ¹¹					1,049	7,524	11,590	13,589	15,651
2. Payments to recipients, Federal share					19,170	135,351	201,062	230,935	266,126
(a) Old-age assistance ¹²					16,595	119,127	173,859	198,344	220,080
(b) Aid to dependent children ¹³					1,692	12,008	22,100	27,427	40,247
(c) Aid to the blind ¹²					883	4,216	5,043	5,164	5,799
C. Work-relief programs		8,774	331,941	435,509	1,749,943	2,282,254	1,798,882	2,529,990	1,857,857
1. Work Projects Administration ^b					1,228,144	1,830,834	1,421,318	2,164,457	1,482,121
2. National Youth Administration ^b					35,518	65,612	51,181	75,147	92,491
3. Civilian Conservation Corps ¹⁴		8,774	331,941	435,509	486,281	385,808	326,383	290,386	283,245
D. Civil Works Administration ¹⁴			895,961	11,327	676	297	222	222	12

See footnotes at end of tab 'e.

Governmental expenditures for public-aid programs, including cost of administration, by source of funds and by program, fiscal years 1932-1940—Continued

B. FEDERAL EXPENDITURES—Continued

[Thousands of dollars]

Program	Fiscal year ending June 30—								
	1932	1933	1934	1935	1936	1937	1938	1939	1940
II. Programs based on the presumptive need of members of certain population groups.....	4,411	4,116	3,571	8,671	9,592	43,130	159,635	216,387	248,996
A. Social insurances.....	3,751	3,499	3,093	5,892	7,102	36,389	139,938	188,047	219,157
1. Social Security Act.....					1,644	24,714	50,697	70,742	75,039
(a) Unemployment compensation.....					1,158	10,556	29,940	40,910	41,087
(1) Administration ¹⁹					220	1,481	2,062	2,370	2,820
(2) Grants to States ¹⁷					938	9,075	27,878	38,540	38,267
(b) Old-age and survivors insurance.....					486	14,158	20,757	29,832	34,952
(1) Administration ¹⁹					486	14,131	15,353	15,940	18,147
(2) Benefit payments ¹⁸						27	5,404	13,892	15,805
2. Railroad Retirement and Railroad Unemployment Insurance Acts.....					270	5,477	82,462	109,119	135,282
(a) Administration ¹⁹					270	1,492	2,613	3,345	7,631
(b) Unemployment benefits ²⁰									14,552
(c) Retirement benefits ¹⁹						3,985	79,849	105,774	113,099
3. Workmen's compensation ²¹	3,751	3,499	3,093	5,892	5,188	6,198	6,779	8,186	8,836
(a) Administration ²²	201	159	146	543	477	702	740	980	884
(b) Compensation payments ²³	3,550	3,340	2,947	5,349	4,711	5,496	6,039	7,206	7,952
B. Services necessary to the administration of social insurance programs.....	660	617	478	2,779	2,490	6,741	19,697	28,340	29,839
1. Employment services ²⁴						2,325	16,720	23,654	24,743
2. Medical care, hospitalization and burial costs, workmen's compensation ²⁵	660	617	478	2,779	2,490	4,416	2,977	4,686	5,09

C. STATE AND LOCAL EXPENDITURES

Total governmental expenditures.....	203,151	356,366	537,390	635,929	781,820	981,425	1,383,034	1,854,745	1,896,797
I. Programs requiring proof of individual or family need.....	189,851	344,366	526,690	623,929	769,820	967,436	1,186,831	1,393,638	1,397,598
A. General relief.....	118,700	268,105	358,110	521,552	602,049	463,198	520,786	548,461	635,300
1. Direct relief under State and local administration ²⁶	118,700	268,105	358,110	521,552	602,049	463,198	520,786	548,461	635,300
B. Special public assistances.....	71,151	76,261	77,742	102,377	133,575	198,918	286,449	343,597	352,688
1. Administration ¹¹	5,905	6,328	6,452	8,234	10,912	17,997	25,606	30,384	25,778
2. Payments to recipients.....	65,246	69,933	71,290	94,143	122,663	180,921	260,843	313,213	326,910
a. Old-age assistance ¹²	20,782	25,621	27,071	47,193	72,271	125,106	185,928	219,337	229,218
b. Aid to dependent children ¹²	39,503	38,777	38,044	39,224	41,463	46,495	61,958	79,200	82,306
c. Aid to the blind ¹²	4,961	5,535	6,175	7,726	8,929	9,320	12,957	14,676	15,386
C. Work-relief programs.....					134,156	305,320	379,596	501,580	509,610
1. Work Projects Administration ²⁶					132,890	301,260	373,984	491,760	494,378
2. National Youth Administration ²⁶					1,306	4,060	5,612	9,820	15,232
D. Civil Works Administration ²⁶			90,838						
II. Programs based on the presumptive need of members of certain population groups.....	13,300	12,000	10,700	12,000	12,000	13,989	196,203	461,107	499,199
A. Social insurances.....	11,000	10,000	9,000	10,000	10,000	9,964	191,529	455,236	493,511
1. Unemployment compensation, Social Security Act.....						964	180,529	444,236	482,511
a. Benefit payments ²⁷						964	180,529	444,236	482,511
2. Workmen's compensation payments ²⁸	11,000	10,000	9,000	10,000	10,000	9,000	11,000	11,000	11,000
a. Administration (State compensation boards) ²⁹	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
b. Compensation payments ³⁰	7,000	6,000	5,000	6,000	6,000	5,000	7,000	7,000	7,000
B. Services necessary to the administration of social insurance programs.....	2,300	2,000	1,700	2,000	2,000	4,025	4,674	5,871	5,688
1. Employment services ³¹						2,325	2,374	3,571	3,388
2. Medical care, hospitalization and burial costs, workmen's compensation ³²	2,300	2,000	1,700	2,000	2,000	1,700	2,300	2,300	2,300

* All expenditures in this table are nonrepayable with the exception of Farm Security Administration loans (see footnote c) which are not included in the totals and subtotals thus to about \$243,372,000 for the fiscal year ended June 30, 1939. This figure approximates closely the estimate of \$236,491,000 for total workmen's compensation expenditures for the calendar year 1939 which was arrived at by the Bureau of Research and Statistics of the Social Security Board. (Cf. Libman, Michalina M., "Workmen's Compensation Benefits in the United States, 1939 and 1940," *Social Security Bulletin*, V, (January 1942), 12, table 1.)

[Thousands of dollars]

Fiscal year ended June 30—	Nongovernmental workmen's compensation payments	Nongovernmental workmen's compensation expenditures for medical care, hospitalization, burials	Total
1932.....	157,000	50,900	207,900
1933.....	135,000	43,700	178,700
1934.....	133,000	43,000	176,000
1935.....	147,000	47,700	194,700
1936.....	152,000	49,200	201,200
1937.....	162,000	52,500	214,500
1938.....	168,000	54,500	222,500
1939.....	164,000	53,200	217,200
1940.....	171,000	55,400	226,400

Total workmen's compensation expenditures (direct payments, medical care, hospitalization, burial costs) financed by both governmental and nongovernmental bodies amounted to about \$243,372,000 for the fiscal year ended June 30, 1939. This figure approximates closely the estimate of \$236,491,000 for total workmen's compensation expenditures for the calendar year 1939 which was arrived at by the Bureau of Research and Statistics of the Social Security Board. (Cf. Libman, Michalina M., "Workmen's Compensation Benefits in the United States, 1939 and 1940," *Social Security Bulletin*, V, (January 1942), 12, table 1.)

For sources and further details, see Federal Expenditures and State-Local Expenditures in parts B and C of this table.

Footnotes continued on following page.

Unless otherwise indicated, all expenditure figures include cost of administration. Administrative costs of the National Youth Administration are included in the Work Projects Administration expenditures.

- * Not including rehabilitation loans made by the Farm Security Administration, but including the cost of administration of these loans.
- † See Federal Expenditures in part B of this table below for detailed breakdown.
- ‡ Including aid to needy veterans.
- § See Federal Expenditures and State-Local Expenditures in parts B and C of this table below for detailed breakdown.
- ¶ Includes unemployment compensation payments made under the Wisconsin law prior to January 1, 1938, the effective date of operation under the provision of the Social Security Act: \$964,000 in 1936, and \$1,299,000 in 1937.

See footnote 24.
 The cost of administration incident to medical care, hospitalization, burials, is included in the cost of administering workmen's compensation payments to governmental employees; see also footnote a.

1 Annual Report of the Secretary of the Treasury on the State of the Finances for the Fiscal Year Ended June 30, 1938, Washington, 1939, p. 401 table 6, (on basis of daily Treasury statements unrevised).

2 The Budget of the United States Government for the Fiscal Year Ending June 30, 1936, Washington, 1935, Supporting Schedule No. 3, Part III, p. A 12 (on basis of daily Treasury statements unrevised).

3 The Budget of the United States Government for the Fiscal Year Ending June 30, 1937, Washington, 1936, and The Budget of the United States Government for the Fiscal Year Ending June 30, 1938, Washington, 1937, Supporting Schedule No. 2-C, p. XXXIII and p. XXXII respectively (on basis of daily Treasury statements unrevised).

4 Total Federal Emergency Relief Administration expenditures (The Budget of the United States Government for the Fiscal Year Ending June 30, 1939, Washington, 1938, Supporting Schedule No. 2-C, p. XXIX, and The Budget of the United States Government for the Fiscal Year Ending June 30, 1940, Washington, 1939, Supporting Schedule No. 2-C, p. XXX (on basis of daily Treasury statements unrevised)) minus the obligations of the Federal Surplus Commodities Corporation chargeable to the FERA as shown in The Budget of the United States Government for the Fiscal Year Ending June 30, 1940, Detailed Budget Estimates of Appropriations and Expenditures, p. 288, and in The Budget of the United States Government for the Fiscal Year Ending June 30, 1941, Detailed Budget Estimates of Appropriations and Expenditures, p. 324.

5 Total FERA expenditures (The Budget of the United States Government for the Fiscal Year Ending June 30, 1941, Washington, 1940, Informational Table No. 8, p. 1032 (on basis of daily Treasury statements unrevised)) minus the obligations of the Federal Surplus Commodities Corporation chargeable to the FERA, as shown in *ibid.*, Detailed Budget Estimates of Appropriations and Expenditures, p. 387.

6 Total FERA expenditures (The Budget of the United States Government for the Fiscal Year Ending June 30, 1942, Washington, 1941, Table 5, p. 1033 (on basis of daily Treasury statements unrevised)) minus the obligations of the Federal Surplus Commodities Corporation chargeable to the FERA as shown in *ibid.*, Detailed Budget Estimates of Appropriations and Expenditures, p. 410.

7 Formerly known as the Federal Surplus Relief Corporation (October 1933 to November 1935) and as the Federal Surplus Commodities Corporation (November 1935 to June 1940). Data were obtained from the Department of Agriculture, Surplus Marketing Administration. Figures for 1940 are from the Report of the Federal Surplus Commodities Corporation for the Fiscal Year 1940, Washington, 1940, tables 1 and 5, pp. 6, and 9 respectively. The 1940 figures include expenditures under the direct purchase and distribution programs in the amount of \$117,795,000, and the value of commodities purchased under the food stamp plan in the amount of \$16,414,000.

8 U. S. Department of Agriculture, Report on the Financial Status and Operations of the Farm Security Administration from Inception to June 30, 1939, Washington, 1939, pp. XXVIII-XXXI; data for the fiscal year 1940 obtained from the Farm Security Administration.

9 Obligations of the Farm Security Administration (known as the Resettlement Administration in 1936) as shown in The Budget of the United States Government for the Fiscal Year Ending June 30, 1938, 1939, 1940, 1941, and 1942, Detailed Budget Estimates of Appropriations and Expenditures, pp. 66, 293, 327, 394, and 417, respectively.

10 As estimated by the Bureau of Accounts and Audits, Social Security Board.

11 As estimated by the Bureau of Research and Statistics, Social Security Board. The 1933 figure of State and local expenditures is partially estimated on the basis of data supplied by the Bureau of Research and Statistics, Social Security Board.

12 Data are from the Bureau of Research and Statistics, Social Security Board. Figures include disbursements or obligations incurred for direct assistance to recipients, hospitalization, burials, medical care, and assistance in kind. They do not include administrative expenses. The 1932 figures are estimates except for expenditures for aid to the blind.

Old-age assistance data for 1933-35 are from Parker, Florence E., "Experience under State Old-Age Pension Acts in 1935," Monthly Labor Review, XXXIV (October 1936) 811-37; for subsequent years as reported by States to the Social Security Board or estimated for some States without plans approved by the Social Security Board. Aid-to-dependent-children data collected and compiled by the Social Security Board. Aid-to-the-blind data for 1934-35 from "Public Pensions for the Blind in 1935," Monthly Labor Review, XLIII (August 1936) 305-15; figures for 1933 estimated by the Work Projects Administration, Division of Social Research; data for subsequent years as reported by States to the Social Security Board or estimated for some States without plans approved by the Social Security Board. The 1933 figures of State and local expenditures are partially estimated on the basis of data supplied by the Bureau of Research and Statistics, Social Security Board.

13 Work Projects Administration expenditures (on basis of daily Treasury statements unrevised) as shown in The Budget of the United States Government for the Fiscal Years Ending June 30, 1938, 1939, and 1940. Supporting Schedule No. 2-C, pp. XXXII, XXIX, and XXX, respectively, minus the expenditures (on basis of checks issued) of the National Youth Administration, as shown in the Report of the President of the United States to the Congress Showing the Status of Funds and Operations under the Emergency Relief Appropriation Acts of 1935, 1936, 1937, 1938, and 1939 as of December 31, 1939, Washington, January 15, 1940, table II-A, p. 163. The administrative costs of the National Youth Administration, for which no details are available, are included in Work Projects Administration expenditures.

The data for 1939 were secured in substantially the same fashion as shown above. From the sum of Work Projects Administration and National Youth Administration expenditures (on basis of daily Treasury statements unrevised) as shown in The Budget of the United States Government for the Fiscal Year Ending June 30, 1941, Informational Table No. 8, p. 1032, was subtracted the expenditures (on basis of checks issued) of the National Youth Administration as shown in the President's Report to Congress (referred to above).

1940 data are from The Budget of the United States Government for the Fiscal Year Ending June 30, 1942, Table 5, p. 1032 (on basis of daily Treasury statements unrevised). Work Projects Administration expenditures include the administrative cost of the National Youth Administration in the amount of \$4,583,000. Data on the administrative cost of the NYA were secured from the Division of Finance and Statistics, National Youth Administration, Federal Security Agency. Administrative cost of the NYA were included under WPA expenditures in order to make the 1940 figures comparable to those of earlier years.

14 For sources of National Youth Administration expenditures 1936-39 (on basis of checks issued), see footnote 13. The 1940 data are obtained from the Annual Report of the Secretary of the Treasury on the State of the Finances for the Fiscal Year Ended June 30, 1940, Washington, 1941, table 2, p. 598 (on basis of checks issued). Costs of administration of the National Youth Administration were deducted and added to Work Projects Administration for purposes of comparability with prior years.

15 The Budget of the United States Government for the Fiscal Year Ending June 30, 1941, Washington, 1940, Informational Table No. 5, p. 1014 (on basis of daily Treasury statements unrevised). 1940 data from The Budget of the United States Government for the Fiscal Year Ending June 30, 1942, table 5, p. 1032.

16 The Budget of the United States Government for the Fiscal Year Ending June 30, 1937, 1938, 1939, and 1940, Supporting Schedule No. 2-C, pp. XXXIII, XXXII, XXIX, and XXX, respectively, and The Budget of the United States Government for the Fiscal Year Ending June 30, 1941, Informational Table No. 8, p. 1032, and 1942, table 5, p. 1032.

17 First Annual Report of the Social Security Board, Fiscal Year Ended June 30, 1936, Washington, 1937, table 11, p. 83; Third Annual Report of the Social Security Board, 1938, Washington, 1938, Table A-5, p. 145; Fourth Annual Report of the Social Security Board, 1939, Washington, 1940, table A-5, p. 198. (On basis of checks issued).

Figures for 1940 are estimated. Forms used prior to 1940 by the States in reporting data to the Bureau of Employment Security of the Social Security Board separated Federal funds used for unemployment compensation and employment service. The reporting form for 1940 combined expenditures for these two purposes. Therefore the total of \$58,333,504 for the fiscal year ended June 30, 1940, as reported by the Bureau of Employment Security (exclusive of Wagner-Peyser funds and State expenditures for employment services) was distributed on the same basis as the 1939 expenditures for unemployment compensation and employment service. The total amounts for both years were practically identical (on basis of checks issued).

18 Fourth Annual Report of the Social Security Board, 1939, Table A-6, p. 210. (On basis of daily Treasury statements unrevised.) 1940 data from Annual Report of the Secretary of the Treasury on the State of the Finances for the Fiscal Year Ended June 30, 1940, Washington, 1941, table 3, p. 612 (on basis of daily Treasury statements unrevised).

19 Annual Report of the Secretary of the Treasury on the State of the Finances for the Fiscal Year Ended June 30, 1938, 1939, and 1940, table 6, p. 401, table 3, p. 337, and table 3, p. 612 respectively (on basis of daily Treasury statements unrevised).

20 Unemployment compensation payments under the Railroad Unemployment Insurance Act began July 1939. The administrative expenses of the Railroad Unemployment Insurance Administration Fund for the fiscal years 1939 and 1940 are included under "Administration" immediately preceding (see footnote 19).

21 These expenditures consist of payments made by the United States Employees' Compensation Commission. They do not include payments made by nongovernmental insurance carriers operating under government supervision in accordance with Federal laws or regulations. Nongovernmental expenditures for direct workmen's compensation payments accounted for the following amounts during the period 1932-40:

1932	\$24,000,000	1935	\$22,000,000	1938	\$24,000,000
1933	22,000,000	1936	25,000,000	1939	24,000,000
1934	22,000,000	1937	25,000,000	1940	26,000,000

(Estimated by the National Income Section, Bureau of Foreign and Domestic Commerce. Although these data are on a calendar-year basis, it is assumed that the estimates would not vary materially from those on a fiscal-year basis. For 1940, estimated on the basis of partial data on longshoremen and harbor workers in the Annual Report of the United States Employees' Compensation Commission, July 1, 1939 to June 30, 1940, Washington, 1941, pp. 49-77.)

22 Nineteenth Annual Report of the United States Employees' Compensation Commission July 1, 1934 to June 30, 1935, Washington, 1935, table 14, p. 21; Twenty-first Annual Report of the United States Employees' Compensation Commission July 1, 1936 to June 30, 1937, Washington, 1938, table 16, p. 24; Twenty-third Annual Report of the United States Employees' Compensation Commission July 1, 1938 to June 30, 1939, Washington, 1940, tables 16, 17, 21, and 32, pp. 25, 30, 36, and 45 respectively; Twenty-fourth Annual Report of the United States Employees' Compensation Commission July 1, 1939 to June 30, 1940, Washington, 1941, tables 16, 17, 21, and 32, pp. 27, 33, 38, and 48 respectively.

Includes administrative costs of handling compensation funds for Federal emergency employees. The administrative costs of handling emergency compensation funds for the Civil Works Administration and Civilian Conservation Corps programs for fiscal year 1934 are included in 1935 and the same costs for handling the compensation fund for the Emergency Relief Appropriation Acts for fiscal year 1935 are included in 1936. Though indeterminate, these amounts are relatively small (on basis of vouchers certified by the United States Employees' Compensation Commission to the Secretary of the Treasury).

²²Includes payments to Federal emergency employees from emergency compensation funds. Compensation payments to emergency employees from the Civil Works Administration and Civilian Conservation Corps compensation funds for fiscal year 1934 are included in 1935, and these same payments from the Emergency Relief Appropriation Acts compensation fund for fiscal year 1935 are included in 1936. Though indeterminable, these amounts are relatively small (on basis of vouchers certified by the United States Employees' Compensation Commission to the Secretary of the Treasury).

(Nineteenth Annual Report of the United States Employees' Compensation Commission July 1, 1934 to June 30, 1935, table 13, p. 20; Twenty-First Annual Report of the United States Employees' Compensation Commission July 1, 1936 to June 30, 1937, table 15, p. 24; Twenty-Third Annual Report of the United States Employees' Compensation Commission July 1, 1938 to June 30, 1939, tables 15, 17, 21, and 32, pp. 25, 30, 36, and 45 respectively; Twenty-Fourth Annual Report of the United States Employees' Compensation Commission July 1, 1939 to June 30, 1940, tables 15, 16, 17, 21, and 32, pp. 27, 33, 38, and 48 respectively.)

²⁴Figures include Federal expenditures under the Wagner-Peyser Act and advances by the Social Security Board for State employment service administration to meet the requirements of the unemployment compensation program; expenditures prior to 1937, i. e., before the unemployment compensation program went into operation, are not included. They were relatively small and consisted only of Wagner-Peyser Act appropriations. Data are from the Bureau of Employment Security, Social Security Board, based on the amounts certified by the Social Security Board to the Secretary of the Treasury.

The 1940 figures include employment service grants to States amounting to \$20,067,000, Wagner-Peyser grants to States amounting to \$3,346,000, any cost of administration of these funds by the Bureau of Employment Security, Social Security Board, amounting to \$1,330,000; this last figure includes the entire cost of operating the District of Columbia Employment Center. See also footnote 17 above.

²⁴These expenditures consist of payments made by the United States Employees' Compensation Commission. They do not include expenditures for medical care, hospitalization, and burial incurred by nongovernmental insurance carriers operating under government supervision in accordance with Federal laws or regulations. Nongovernmental expenditures for medical care, hospitalization, and burial accounted for the following amounts during the period 1932-40:

1932.....	\$7,000,000	1935.....	\$6,400,000	1938.....	\$7,000,000
1933.....	6,400,000	1936.....	7,300,000	1939.....	7,000,000
1934.....	6,400,000	1937.....	7,300,000	1940.....	7,500,000

(Figures estimated on the basis of State reports received by the National Income Section of the Bureau of Foreign and Domestic Commerce, Department of Commerce, See also footnote i.)

The expenditures include medical care, hospitalization, and burial costs to Federal emergency employees from emergency compensation funds. Payments on behalf of emergency employees out of the CWA and CCC compensation funds for 1934 are included in 1935, and the same expenditures paid from the Emergency Relief Appropriation Acts compensation fund for 1935 are included in 1936. Compiled from the annual reports of the United States Employees' Compensation Commission as indicated in footnotes 21 and 22. (On the basis of vouchers certified by the United States Employees' Compensation Commission to the Secretary of the Treasury.)

²⁵Work Relief and Relief for Fiscal Year 1941, Hearings Before the Subcommittee of the Committee on Appropriations, House of Representatives, 76th Cong., 3d sess., Washington, 1940, Table 64, p. 720, for periods prior to January 1, 1940, with the exception of general-relief expenditures for the fiscal year 1932 and the first 6 months of the fiscal year of 1933, which are based on Winslow, Emma A., Trends in Different Types of Public and Private Relief, 1929-35, U. S. Children's Bureau, Bureau Publication No. 237, Washington, 1937, pp. 69-71.

General-relief expenditures for the period January-June 1940 are based on data on State and local obligations incurred for general relief as shown in Social Security Bulletin, III (August 1940), p. 42. WPA expenditures for the fiscal year 1940 are taken from Report on Progress of the WPA Program June 30, 1940, table 25, p. 58; NYA expenditures obtained from the Division of Finance and Statistics, National Youth Administration.

²⁷Second Annual Report of the Social Security Board, 1937, Washington, 1938, p. 191, Table D-8; Third Annual Report of the Social Security Board, 1938, p. 191, table C-12; Fourth Annual Report of the Social Security Board, 1939, pp. 270-71, table C-21; and Fifth Annual Report of the Social Security Board, 1940, Washington, 1941, p. 181, table C-5.

Figures for 1937 refer to Wisconsin only where benefit payments under the State legislation began in August 1936; the total for 1938 includes approximately \$1.3 million paid in Wisconsin during the six months July to December 1937.

²⁸Nongovernmental workmen's compensation payments, i. e., incurred by insurance carriers other than States or localities, are not included. During 1932-40 they accounted for the following amounts:

1932.....	\$133,000,000	1935.....	\$125,000,000	1938.....	\$144,000,000
1933.....	113,000,000	1936.....	127,000,000	1939.....	140,000,000
1934.....	111,000,000	1937.....	137,000,000	1940.....	145,000,000

(Estimated by the National Income Section, Bureau of Foreign and Domestic Commerce, on the basis of State reports; although these data are on a calendar-year basis, it is assumed that the estimates would not vary materially from those on a fiscal year basis. The 1940 figures are estimated on the basis of data supplied by the Bureau of Labor Statistics, and from Dawson, Marshall, Problems of Workmen's Compensation Administration in the United States and Canada, U. S. Department of Labor, Bureau of Labor Statistics, Bulletin No. 672, Washington, 1940.) The figures include an indeterminable amount of compensation payments made by the communications industry over and above State compensation limits.

²⁹Estimated. A definite basis for estimating administrative costs of State workmen's compensation commissions is difficult to find. In 1928, the administrative costs of State industrial insurance boards may have been \$3.9 million. This figure is based on data processed by the Division of State and Local Governments, U. S. Bureau of the Census, in preparation of U. S. Bureau of the Census, Financial Statistics of States, 1928, Washington, 1931, especially p. 78. For 1929 these figures evidenced a slight decline, and in the absence of additional adequate data it appears reasonable to place the annual administrative cost of State industrial insurance boards at \$4.0 million for each of the years 1932-40.

³⁰Estimated as indicated in footnote 28 above.

³¹Data supplied by the Bureau of Employment Security, Social Security Board (as reported by State agencies). See also footnote 24 above. The 1937 figure is estimated on the assumption that the various States did not appropriate more funds than were necessary to match the Federal Wagner-Peyser Act grants.

³²Nongovernmental expenditures for medical care, hospitalization, and burial, incurred by insurance carriers other than States or localities, are excluded. During 1932-40 they accounted for the following amounts:

1932.....	\$43,900,000	1935.....	\$41,300,000	1938.....	\$47,500,000
1933.....	37,300,000	1936.....	41,900,000	1939.....	46,200,000
1934.....	36,600,000	1937.....	45,200,000	1940.....	47,900,000

(Figures estimated on the basis of State reports received by the National Income Section of the Bureau of Foreign and Domestic Commerce, Department of Commerce. See also footnote i.)